



# Defense Finance and Accounting Service

DFAS 7900.4-M

## Financial Management Systems Requirements Manual Volume 2, Financial Reporting

May 2011

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Financial Management Center of Excellence

**SUBJECT: Financial Management Systems Requirements  
Volume 2, Financial Reporting**

### 1. PURPOSE

a. This Volume presents the financial management system design and implementation requirement for DoD military components' and agencies' Financial Reporting functionality in financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-G, "Federal Requirements for Financial Management Systems," commonly known as the "Blue Book," as a multivolume Manual titled DFAS 7900.4-M. The Blue Book is a comprehensive compilation of the Federal Financial Management Improvement Act (FFMIA) and DoD system requirements.

b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and their authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at <http://www.dfas.mil/dfasffmia/bluebook.html>. Appendix 4 of the Blue Book includes links to where authoritative sources may be accessed.

c. Adherence to these requirements will enable the DoD military components and agencies to meet Federal mandates and will help facilitate DFAS progress toward reaching its strategic goal of providing services faster, better, and cheaper through intelligent systems. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Financial Reporting functionality.

## 2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

## 3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for Property, Plant and Equipment financial management systems. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, “Federal Financial Management Improvement Act of 1996” September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font**. See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial systems requirements changes, deletions, and additions, listed by major financial system requirements functional area.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service  
Financial Management Center of Excellence  
Attn: Integration and Requirements Branch  
8899 East 56th Street  
Indianapolis, IN 46249

E-mail questions, comments, and suggestions to [ffmiarequirements@dfas.mil](mailto:ffmiarequirements@dfas.mil)

## 4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently “stand-alone” or “stovepipe” systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, “data calls,” or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD’s accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at <http://www.dfas.mil/dfasffmia/bluebook.html>

7. EFFECTIVE DATE: This Volume is effective immediately.

Steve Bonta  
Director, Financial Management  
Center of Excellence

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## **FINANCIAL REPORTING INTRODUCTION**

1. Financial reporting represents the culmination of the various processes that initiate, record, classify, and summarize an agency's financial transactions. An agency's core financial system is required to provide financial information in a timely and useful fashion to (1) support management's fiduciary role; (2) support budget formulation and execution; (3) support fiscal management of program delivery and program decision-making; (4) support internal and external reporting requirements, including the requirements for financial statements prepared in accordance with the form and content prescribed by Office of Management and Budget (OMB), reporting requirements prescribed by the Treasury, and legal, regulatory, and other special management requirements of the agency; and (5) monitor the financial management system.
2. Naturally, information maintained in the core financial system must be provided to users in a variety of formats according to their needs. The general ledger, summarized in the form of a trial balance, provides financial data by fund, fiscal year, etc. for various reporting purposes. The DoD, like other federal agencies, is required to periodically prepare a number of financial reports, including annual financial statements, budget execution reports, obligation reports, yearend closing statements, reports on reimbursements, and receivable reports. In addition to these reports, core systems are required to provide various management data to program and fiscal managers.
3. Federal agencies have traditionally prepared financial reports to monitor and control obligations and expenditure of budgetary resources. However, with the enactment of the Chief Financial Officers (CFO) Act of 1990, the Congress called for the production of annual financial statements that fully disclose a Federal entity's financial position and results of operations. The Act also requires agencies to provide information with which the Congress, agency managers, the public, and others can assess management performance and stewardship.
4. OMB, in Circular A-136, defines the structure and content of agencies' annual financial statements required by Section 3515 of Title 31, United States Code. This guidance establishes the format of the principal financial statements (balance sheet, statement of net cost, statement of changes in net position, etc.) and the content of various required disclosures accompanying the statements. The Department of Defense has also issued "form and content" guidance for the Department mirroring the OMB guidance. That guidance is contained in Volume 06B of the DoD Financial Management Regulations (FMR).

**FINANCIAL REPORTING REQUIREMENTS**

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.002			The system must provide the capability to generate the following consolidated agency financial statements: Balance Sheet Statement of Net Cost Statement of Changes in Net Position Statement of Budgetary Resources (SBR) Statement of Custodial Activity (if applicable). Parameter is the accounting period end date. Reports are to be generated from the general ledger account balances and attributes cross walked in accordance with the United States Standard General Ledger (USSGL) Crosswalks to Standard External Reports. Results are reports in accordance with the current OMB Bulletin on Form and Content of Agency Financial Statements.	OFFM-NO-0106, Jan 06, GLG-10; OMB Circular A-136, Jun 09		Prepare Final Period End or On Demand Financial Statement		Financial_Reportin g_1

**FINANCIAL REPORTING REQUIREMENTS**

DFAS 7900.4-M, Vol. 2

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.003			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to Generate the FMS 224 Report. Parameter is the accounting period. Result is the FMS 224, Statement of Transactions, for non-Government wide Accounting (GWA) reporting Agency Location Code (ALC's). Generate the report in both hard copy and electronic formats required by the Department of the Treasury.	OFFM-NO-0106, Jan 06, FBC-10		Capture Financial Transaction Report		Financial_Reportin g_2

**FINANCIAL REPORTING REQUIREMENTS**

DFAS 7900.4-M, Vol. 2

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.010			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate Financial reports which result from an accounting and budgeting system that is an integral part of its total financial management system and one that contains sufficient discipline, internal controls and reliable data. In addition, interfaces with both logistic and acquisition systems should be provided.		DoDFMR Vol 6A, Nov 08, Ch 02, 020201 (A1-A10)	Create Draft Period End or On Demand Financial Statement		Financial_Reportin g_3
Finanacial Statement Reporting	02.01.011			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate financial reports. The underlying financial system shall report on the total operations of the reporting entity and shall comply with the policies and procedures and related requirements as implemented in DoDFMR (Feb 09) Volume 6A, Chapter 02, paragraph 020201. (A1-A5)		DoDFMR Vol 6A, Nov 08, Ch 02, 020201 (A1-A5)	Capture Financial Transaction Report		Financial_Reportin g_4



**FINANCIAL REPORTING REQUIREMENTS**

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.012			To support the Financial Reporting process, the Core financial system must provide automated functionality, to DoD Components, for assuring that all appropriate disclosures considered necessary for fair presentation of their financial position are included in the report.		DoDFMR Vol 6A, Nov 08, Ch 02, 020201 (A1-A5)	Request, Collect, and Analyze Narrative and or Footnote Information		Financial_Reportin g_5
Finanacial Statement Reporting	02.01.014			Comparative financial statements are required. Information for the current and preceding years should be presented regardless of the type of audit opinion rendered by the auditor. Footnotes should contain the information necessary for full disclosure of both years.	OMB Circular A-126, May 92, Sec II.4.1		Request, Collect, and Analyze Narrative and or Footnote Information		Financial_Reportin g_6

**FINANCIAL REPORTING REQUIREMENTS**

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.015			The system must provide the capability for DoD components/reporting entities to generate financial statements for quarterly interim and fiscal year-end comparative Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, and Statement of Budgetary Resources. Data presented in the fiscal year end prior year column must be identical with the amounts reported on the financial statements of the prior year.		DoDFMR Vol 6B, Aug 08, Ch 02, 020503			Financial_Reportin g_7
Finanacial Statement Reporting	02.01.016			The system must provide the capability to provide footnotes to identify and explain reclassifications or adjustments, amounts written off, estimates, significant or unusual items in the report and their impact on the data reported.	OMB Circular A-136	DoDFMR Vol 6B, Sep 08, Ch 01; Ch 10, 100101	Request, Collect, and Analyze Narrative and or Footnote Information		Financial_Reportin g_8

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.017			The system must allow the reporting entity, who is primarily responsible, the ability to prepare the narrative explanation statements to the notes. When comparative statements are required, the reporting entity shall explain in the Consolidated Variance Analysis Supplemental Report significant year-to-year changes in amounts reported on lines of the Principal Statements.		DoDFMR Vol 6B, Aug 08, Ch 02, 020102;Table 2-2, Note 1	Request, Collect, and Analyze Narrative and or Footnote Information		Financial_Reportin g_14
Finanacial Statement Reporting	02.01.019			When DoD Components discover errors or identify changes required to be made to information previously reported, and issuance of the subsequent period audited financial statements is not imminent, a restated report shall be prepared that clearly identifies the material error corrected. The statement shall be clearly identified as a restated report.	OMB Circular A-136, Jun 09, Sec. II.4.5.4		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reportin g_30

**FINANCIAL REPORTING REQUIREMENTS**

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.020			Unless otherwise specified in the transition instructions section of a new Federal Accounting Standards Advisory Board (FASAB) standard, for all changes in accounting principles that would have resulted in a change to prior period financial statements: (a) The cumulative effect of the change on prior periods should be reported as a “change in accounting principle.” The adjustment should be made to the beginning balance of cumulative results of operations in the Statement of Changes in Net Position for the period that the change is made. (b) Prior period financial statements presented for comparative purposes should be presented as previously reported; and (c) The nature of the changes in accounting principle and its effect on relevant balances should be disclosed in the current period. Financial statements of subsequent periods need not repeat the disclosure.	OMB Circular A-136, Jun 09, pages 58-61, 78; SFFAS-21, Jun 08, para 13	DoDFMR Vol 6B, Sep 08, Ch 10, 100301	Request, Collect, and Analyze Narrative and or Footnote Information		Financial_Reportin g_40

**FINANCIAL REPORTING REQUIREMENTS**

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.021			When errors are discovered after the issuance of financial statements, and if the financial statements would be materially misstated absent correction of the errors, corrections should be made as follows: (a) If only the current period statements are presented, then the cumulative effect of correcting the error should be reported as a prior period adjustment. The adjustment should be made to the beginning balance of cumulative results of operations, in the Statement of Changes in Net Position. (b) If comparative financial statements are presented, then the error should be corrected in the earliest affected period presented by correcting any individual amounts on the financial statements. If the earliest period presented is not the period in which the error occurred and the cumulative effect is attributable to prior periods, then the cumulative effect should be reported as a prior	SFFAS-21, Jun 08, para 10 and 11; OMB Circular A-136, Jun 09, Sec. II.4.5.4	DoDFMR Vol 04, Feb 09, Ch 15, 150601	Request General Ledger Closing Pro Forma Entries Request General Ledger Correcting Pro Forma Entries		Financial_Reportin g_41

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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period adjustment. The adjustment should be made to the beginning balance of cumulative results of operations, in the statement of changes in net position for the earliest period presented. (c) The nature of an error in previously issued financial statements and the effect of its correction on relevant balances should be disclosed. Financial statements of subsequent periods need not repeat the disclosures. Prior period financial statements should only be restated for corrections of errors that would have caused any statements presented to be materially misstated.

**FINANCIAL REPORTING REQUIREMENTS**

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.024			All agencies must provide Financial Management Service (FMS) with required fiscal year-end data that will be used to prepare the Financial Report of the United States Government (FR). All verifying agencies (see Figure 1) must submit their financial data using the Closing Package process via Government wide Financial Report System (GFRS) and Federal Agencies' Centralized Trial-Balance System (FACTS I). All non-verifying agencies must submit FACTS I Adjusted Trial Balance (ATB) data and must complete GFRS Notes and Other FR Data.	TFM May 09, Vol 1, Part 2, Ch 4700, Sec 4701	DoDFMR Vol 6A, Feb 09, Ch 06, 060203	Perform Financial Reporting □ Request General Ledger Closing Pro Forma Entries	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reportin g_42

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.025			The system should report both entity assets (those assets which the reporting entity has authority to use in its operations) and "non-entity assets" (those assets that are held by an entity but are not available to the entity). An example of non-entity assets are customs duty receivables that the Customs Service collects for the U.S. government but has no authority to spend. A similar example is federal income tax receivable that the Internal Revenue Service collects for the U.S. government.	SFFAS-1, Jun 08, para 25 and 26	DoDFMR Vol 6B, Sep 08, Ch 10, 100402A	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reportin g_43



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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.026			The system should recognize cash, including imprest funds as an asset. Cash consists of: (a) coins, paper currency and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit, (b) amounts on demand deposit with banks or other financial institutions and (c) foreign currencies, which, for accounting purposes, should be translated into U.S. dollars at the exchange rate on the financial statement date.	SFFAS-1, Jun 08, para 27	DoDFMR Vol 4, Aug 09, Ch 02, 020301	Manage Financial Assets and Liabilities	Acquire-to-Retire Deployment-to-Redeployment/Retrograde	Financial_Reporting_44
Finanacial Statement Reporting	02.01.027			The system should recognize that cash may be restricted. Restrictions are usually imposed on cash deposits by law, regulation, or agreement. Non-entity cash is always restricted cash. Entity cash may be restricted for specific purposes. Such cash may be in escrow or other special accounts. Financial reports should disclose the reasons and nature of restrictions.	SFFAS-1, Jun 08, para 30		Perform Financial Reporting □ Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Financial_Reporting_45

**FINANCIAL REPORTING REQUIREMENTS**

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.038			An entity (and its accounting system) should account for and report investments in securities issued by the U.S. Treasury or other federal entities separately from investments in securities issued by nonfederal entities.	SFFAS-1, Jun 08, para 67		Manage Investments □ Post to General Ledger □ Request, Collect, and Analyze Narrative and or Footnote Information	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Financial_Reportin g_46
Finanacial Statement Reporting	02.01.039			For investments in market-based and marketable Treasury securities, the market value of the investments should be disclosed. For purposes of determining a market value, investments should be grouped by type of security, such as marketable or market-based Treasury securities. The market value of investments in a group is calculated by the market price of securities of that group at the financial reporting date multiplied by the number of notes or bonds held at the financial reporting date.	SFFAS-1, Jun 08, para 72		Manage Investments □ Request, Collect, and Analyze Narrative and or Footnote Information		Financial_Reportin g_47

**FINANCIAL REPORTING REQUIREMENTS**

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Financial Statement Reporting	02.01.161			To support the Financial Reporting process, the Core financial system must provide automated functionality to export bulk transfer files for Federal Agencies' Centralized Trial-Balance System (FACTS) I and FACTS II Adjusted Trial Balances (ATBs) to the Department of Treasury's FMS.	OFFM-NO-0106, Jan 06, GLG-07		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_9

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.163			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the FMS 224 Transaction Detail Report. Parameter is the accounting period. Result is a report listing the detailed transactions supporting each TAS total reported in each section of the FMS 224. Detailed transactions must include: ALC TAS Transaction amount Confirmation date Transaction document number or Treasury document number. Separate report totals for disbursement and receipt activity by ALC and TAS must be provided.	OFFM-NO-0106, Jan 06, FBC-13		Capture Financial Transaction Report		Financial_Reportin g_10

**FINANCIAL REPORTING REQUIREMENTS**

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.169			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to query documents. Parameter includes any document number. Result is a list of all document numbers in the document's processing chain with document statuses and balances at the document level. Drill-down from each document number to its document details (e.g., vendor/customer name, description and amount).	OFFM-NO-0106, Jan 06, SMC-10		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reportin_g_13

**FINANCIAL REPORTING REQUIREMENTS**

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.179			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate a transaction register report. Parameters are: accounting period, transaction date range, or system date range. Result is a report displaying the following data elements for each transaction posted during the accounting period or date range specified: Fiscal year TAS Internal fund code Document number Transaction number Transaction date System date System time Entry user ID Debit account number(s) Debit amount(s) Credit account number(s) Credit amount(s) Object class United States Standard General Ledger (USSGL) attribute values. Provide an option to group transactions at the TAS, internal fund, or organization level. Transactions which occur from a single posting	OFFM-NO-0106, Jan 06, GLG-03		Capture Financial Transaction Report		Financial_Reportin g_22

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				event must be grouped together. The report must include headings for each data element displayed. The report must include all transactions in all funds that occurred within the accounting period specified.					
Finanacial Statement Reporting	02.01.180			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the FMS Partial 224 Report. Parameters are the ALC Business Activity, GWA Reporter Category, and accounting period. Result is the FMS Partial 224 for transactions associated with the ALC's Business Activity (Intra-governmental Payments and Collections (IPAC), CASHLINK II, Treasury Disbursing Office (TDO) Payments) and not reported through the GWA system, and Reclassification transactions. Generate the report in both hard copy and electronic formats required by the Department of Treasury.	OFFM-NO-0106, Jan 06, FBC-11		Capture Financial Transaction Report		Financial_Reporting_23

**FINANCIAL REPORTING REQUIREMENTS**

DFAS 7900.4-M, Vol. 2

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.181			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the FMS 1219/1220 statements. Parameter is accounting period. Result is FMS 1219/1220, Statement of Accountability/Transactions in both hard copy and electronic formats required by the Department of Treasury.	OFFM-NO-0106, Jan 06, FBC-12	DoDFMR Vol 6A, May 09, Ch 03, 030202A	Capture Financial Transaction Report		Financial_Reportin g_24
Finanacial Statement Reporting	02.01.186	Y		To add value to the ad hoc query functionality, the Core financial system should deliver a "dashboard" reporting capability that can be used to continuously display agency-defined performance metrics on a manager's desktop (e.g., a graphical view of the agency's budget status).	OFFM-NO-0106, Jan 06, TLJ-13		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reportin g_26



**FINANCIAL REPORTING REQUIREMENTS**

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.187			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the Partial 224 Transaction Detail Report. Parameter is the accounting period. Result is a report listing the detailed transactions supporting each TAS total reported in each section of the Partial 224. Detailed transactions must include: ALC TAS Transaction amount Confirmation date Transaction document number or Treasury document number. Separate report totals for disbursement and receipt activity by ALC and TAS must be provided.	OFFM-NO-0106, Jan 06, FBC-14		Capture Financial Transaction Report		Financial_Reportin g_27

**FINANCIAL REPORTING REQUIREMENTS**

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.188			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate a Partial 224 Exception Report. Parameter is accounting period. Result is a list of the FBWT transactions that were posted to an ALC, but are ineligible for inclusion on the Partial 224 based on the ALC's business activity. Transactions must include: ALC TAS Transaction amount Confirmation date Document number.	OFFM-NO-0106, Jan 06, FBC-15		Capture Financial Transaction Report		Financial_Reportin g_28
Finanacial Statement Reporting	02.01.189			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the Cash Forecasting Report. Result is a report with payment and deposit amounts at a detail suitable for reporting large dollar notifications as described in I Treasury Financial Manual (TFM) -6-8500, Cash Forecasting Requirements.	OFFM-NO-0106, Jan 06, FBC-16		Capture Financial Transaction Report		Financial_Reportin g_29

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.190			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate all standard reports as of any accounting period. Amounts reported must reflect the cumulative amount of all transactions posted to the general ledger up through the accounting period specified for running the report. If reporting for the current period, amounts must be cumulative up through the current date.	OFFM-NO-0106, Jan 06, GLG-01		Capture Financial Transaction Report		Financial_Reportin g_31

**FINANCIAL REPORTING REQUIREMENTS**

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.191			To support the Financial Reporting process, the Core financial system must provide automated functionality to ensure consistency between the data sources used to generate internal and external financial reports for the same accounting period. The following relationships must be maintained: The beginning and ending balances and total debit and credit activity reported on the Standard Trial Balance must equal the beginning and ending balances and total debit and credit activity reported on the FACTS I and FACTS II trial balances. The debit and credit activity reported on the Transaction Register must equal the debit and credit activity reported on all of the trial balances. The system-generated FACTS I transfer file must agree with the system-generated Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position See 02.01.34 for balance of language. The system-generated FACTS II	OFFM-NO-0106, Jan 06, GLG-02		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reportin_g_32

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				transfer file must agree with the system-generated Statement of Budgetary Resources and the SF-133.					
Finanacial Statement Reporting	02.01.192			To support the Financial Reporting process, the Core financial system must provide automated functionality to validate FACTS I and FACTS II data prior to submission of the FACTS I and FACTS II ATBs and the Government wide Financial Report System (GFRS) report to Treasury's FMS. Provide the option to run validation edits on demand.	OFFM-NO-0106, Jan 06, GLG-08		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reportin g_33
Finanacial Statement Reporting	02.01.193			To support the Financial Reporting process, the Core financial system must provide automated functionality to customize agency financial statement formats by adding or deleting line items, changing the name of line items, inserting additional subtotals, or modifying account crosswalks through table updates or report writing capability.	OFFM-NO-0106, Jan 06, GLG-11		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reportin g_34

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.194			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate reclassified consolidated agency financial statements for input to Government-wide Financial Reporting System in accordance with current Treasury Financial Manual Agency Reporting Requirements for the Financial Report of the United States Government and the USSGL Crosswalks to the Closing Package.	OFFM-NO-0106, Jan 06, GLG-12		Assemble Certified Financial Statement Package		Financial_Reportin g_35
Finanacial Statement Reporting	02.01.195			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate consolidated financial statements on-line. Drill-down from the consolidated amounts to the General Ledger (GL) accounts and balances that make up the amounts, from the GL account balances to the individual balances by Treasury Account Symbol (TAS), and to detailed GL transactions.	OFFM-NO-0106, Jan 06, GLG-13		Assemble Certified Financial Statement Package		Financial_Reportin g_36

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.196	Y		To add value to the ad hoc query functionality, the Core financial system should deliver the capability to optimize queries.	OFFM-NO-0106, Jan 06, TLJ-12		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_37
Finanacial Statement Reporting	02.01.198			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate annual audited financial statements for the period ending on September 30 of each fiscal year; and the quarterly un-audited financial statements for periods ending December 31, March 31, and June 30 of each fiscal year.		DoDFMR Vol 6B, Sep 08, Ch 01, 0104; 0105	Assemble Certified Financial Statement Package		Financial_Reporting_38

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.199			To support the Financial Reporting process, the annual audited financial statements shall be comprised of nine major sections. The nine major sections and the sequence of their presentation are as follows: A. Agency Head Message; B. Management's Discussion and Analysis (MD&A); C. Principal Statements; D. Notes to the Principal Statements; E. Supporting Consolidating/Combining Statements; F. Required Supplementary Stewardship Information; G. Required Supplementary Information (RSI); H. Other Accompanying Information; I. Audit Opinion. The quarterly un-audited financial statements shall be comprised of the principal statements, notes to the principal statements and the supporting consolidating/combining statements only.		DoDFMR Vol 6B, Sep 08, Ch 01, 010601	Assemble Certified Financial Statement Package		Financial_Reportin g_39



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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.200			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to compare individual amounts on the Deposit Ticket/Deposit Voucher (DT/DV) support listing with accounts recorded in the agency's general ledger by document number and accounting period.	OFFM-NO-0106, Jan 06, FBC-08				
Finanacial Statement Reporting	02.01.201			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to import DT/DV support listing— Import the Monthly DT/DV support listing from the Government Online Accounting Link System (GOALS) II/ Information Access System (IAS) to facilitate reconciliation of agency recorded deposits and debit vouchers with Treasury.	OFFM-NO-0106, Jan 06, FBC-07				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.202			To support the Reconciliation and Reporting process, the Core financial system must provide automated functionality to generate the GL Deposit Ticket/Debit Voucher Discrepancy Report. Parameter is the accounting period. Result is a report including document number (Deposit Ticket or Debit Voucher number), dollar amount, and document date of: - Items on the DT/DV support listing and not in the agency's general ledger - Items on the DT/DV support listing for a different amount than in the agency's general ledger - Items in the agency's general ledger and not on the DT/DV support listing	OFFM-NO- □ 0106, Jan□06, FBC-09				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.203			The system must support the entity's financial statements disclosure of three categories of funds within the entity's fund balance with Treasury (FBWT) reported on the entity's balance sheet: the obligated balance not yet disbursed, and the unobligated balance, and non-budgetary FBWT. The obligated balance not yet disbursed is the amount of funds against which budgetary obligations have been incurred, but disbursements have not been made.	SFFAS-1, Jun 08, para 37 as amended by SFFAS-31, Jun 09, para 33				
Finanacial Statement Reporting	02.01.204			The system must support the entity's financial statements disclosure of restrictions on unobligated balances (such as balances restricted for future use and not apportioned for current use).	SFFAS-1, Jun 08, para 38	DoDFMR, Vol 6B, Sep 09, Ch 10, 100504			

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Financial Statement Reporting	02.01.205			The system must support the entity's reconciliation of discrepancies between its Fund Balance with Treasury (FBWT) general ledger account and the corresponding balance in the U.S. Treasury's account. The causes of such discrepancies must be described in the notes to financial statements.	SFFAS-1, Jun 08, para 39	DoDFMR Vol6B, Sep 08, Ch 10, 100502 E			

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.206			The system must provide the capability for DoD Components to prepare a separate Consolidated Variance Analysis Supplemental Report to explain significant variances between comparative periods on report lines of the Balance Sheet, the Statement of Net Cost and selected lines of the Statement of Changes in Net Position, the Statement of Budgetary and supporting note schedules. A significant variance is a fluctuation from the same quarter in the prior year to the current year which is greater than or equal to 10 percent of the change of individual lines, or 2 percent of total assets and where the fluctuation amount is greater than the applicable threshold.		DoDFMR Vol 6B, Aug 08, Ch 02, 020505			
Finanacial Statement Reporting	02.01.207			The system must make the monthly SF-133 reports available via the World Wide Web within the DoD (DFAS-Intranet) with export capability to a generally used Windows-compatible spreadsheet application.		DoDFMR Vol 6A, Mar 09, Ch 04, 040601C	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	

**FINANCIAL REPORTING REQUIREMENTS**

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.208			The system shall uniquely identify transactions that occur during a reporting period with the reporting period and processed in order to meet the reporting schedule due dates.		DoDFMR Vol 6A, Nov 08, Ch 02, 020202B	Manage General Ledger □ Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
Finanacial Statement Reporting	02.01.209			The financial reporting system shall allow DoD components, for reporting entity financial statements for Treasury Index "97" funds, reported as "ODO-General Funds," to follow the flow of funds from the apportionment of an appropriation, to allocation, suballocation, and allotment. For financial statement reporting, accounting activities shall consolidate allotment and suballotment information consistent with the flow (distribution) of funds. The consolidating/combining statements shall include a column for each of its general funds and WCF subentities.		DoDFMR Vol 6B, Sep 08, Ch 01, 010504	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_50

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.210			The system shall allow DoD Components to prepare financial statements and have them audited consistent with the requirements of the FY 2002 National Defense Authorization Act (Public Law 107-107).		DoDFMR Vol 6B, Sep 08, Ch 01, 010506	Assemble Certified Financial Statement Package□Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
Finanacial Statement Reporting	02.01.211			The system should allow DoD Components to address significant events, conditions, risks, uncertainties, trends, and contingencies that may affect future operations in MD&A.		DoDFMR Vol 6B, Sep 08, Ch 01, 010603	Assemble Certified Financial Statement Package□Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.212			The system must provide automated financial reporting system consistency and agreement capabilities so that supporting schedules presented in the notes have total figures which agree with the amounts presented in the body of the financial statements. Also, the chosen rounding level must be consistently maintained throughout the financial statements and notes. Rounded totals must agree between the financial statements as applicable (e.g., Total Consolidated Net Position line on the Statement of Changes in Net Position should equal the Total Consolidated Net Position line on the Balance Sheet). Individual line items must sum to the totals (this may require adjusting the individual detail line items for differences created by the rounding process rather than adjusting column totals). In addition, the prior year column must be consistent with the		DoDFMR Vol 6B, Sep 08, Ch 10, 100102	Assemble Certified Financial Statement Package□Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	



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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				amounts published on the financial statements and notes in the prior year.					
Finanacial Statement Reporting	02.01.213			The financial reporting system shall provide capability for consistency in Formatting of Notes. A consistent format is required for the narrative portion of notes. The narrative will first explain abnormal balances followed by definitions and other relevant disclosures. References to financial regulations or other notes are not required in the note narrative.		DoDFMR Vol 6B, Sep 08, Ch 10, 100207	Assemble Certified Financial Statement Package □ Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Financial Statement Reporting	02.01.214			The financial reporting system must allow NonAppropriated Fund Instrumentalities (NAFIs) to issue financial reports that include full and adequate disclosure of financial and accounting information in accordance with DoDFMR Volume 13 Chapter 7 and DoDI 1015.15 specific reporting requirements (e.g., disclosure of fund equity adjustments and eliminating entry transactions between NAFIs); this includes Military Service Headquarters, Major Command and/or Region, and installation NAFIs. Following these requirements ensures that financial and accounting information is properly treated in preparing consolidated reports.		DoDFMR Vol 13, Nov 08, Ch 09, 090309D	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reportin g_49

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.215			A summary of the Financial Management System Plan should be included in the agency's annual financial report as instructed in OMB Circular No A-136, "Financial Reporting Requirements." For agencies not covered under the Chief Financial Officers (CFO) Act, they need to prepare the plans but are not required to report them in their annual financial reports.	OMB Circular A-127, Jul 93, Sec 9.A.2.J		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.216			The accounting system must provide capability for NAFIs to produce reports to compare current and prior period performance and planned performance with actual performance on an accrual basis. Reports will be designed to signal when controls over funds or other resources have broken down, alert managers when operations are deviating from financial plans, and provide the financial data needed to analyze and predict the financial consequences of alternative courses of action. These reports, combined with other management information, provide managers with a wide range of useful information that contrast anticipated work units and their anticipated costs with actual work units and actual incurred costs. Data will be saved as appropriate for historical purposes as well as for reconstruction of data files.		DoDFMR Vol 13, Nov 08, Ch 09, 090311.B	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reportin g_54

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.217			The system must support reporting the monthly outlay execution data (specifically the Statement of Transactions (SoT) to the Department of the Treasury) to OUSD(C)/(P/B) (P&FC) in electronic format at the same time it is reported to the Department of the Treasury each month.		DoDFMR Vol 6A, Mar 09, Ch 04, 040601D	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
Finanacial Statement Reporting	02.01.218			The system must show unexpended appropriations attributable to earmarked funds, if material, separately on the face of the balance sheet and statement of changes in net position (SFFAS 27, "Identifying and Reporting Earmarked Funds").	SFFAS-27, OMB A-136	DoDFMR Vol 04, Feb 09, Ch 15, 150302, 150401	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
Finanacial Statement Reporting	02.01.219			The system should allow for disclosure of all items that represent more than 10 percent of the value of the the "Other" line item, or if no amount encompasses 10 percent or more of the "Other" line item, that the amount is attributable to multiple items.		DoDFMR Vol 6B, Sep 08, Ch 10, 100802D	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reportin g_52

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.220			The financial reporting system shall have capabilities for preparing and reporting disaggregated Statement of Budgetary Resources (SBR) as Required Supplementary Information (RSI). The DoD has elected to aggregate smaller budget accounts within an account grouping titled "Other Accounts." The major account groupings and the aggregate of smaller budget accounts shall, in total, agree with the amounts reported on the face of the reporting entity's SBR.		DoDFMR Vol 6B, Sep 09, Ch 12, 1202	Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
Finanacial Statement Reporting	02.01.221			The financial reporting system shall have capabilities for RSI Reporting on Military Equipment Deferred Maintenance. The Military Departments shall use the format in Table 12-2 to report material amounts of deferred maintenance on military equipment.		DoDFMR Vol 6B, Sep 09, Ch 12, 120304	Maintain Asset Information □ Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Finanacial Statement Reporting	02.01.222			The financial reporting system shall have capabilities for RSI reporting to allow DoD Components to report the quantities, additions, and deletions of Heritage Assets under their control in a Stewardship Report titled, "Heritage Assets".		DoDFMR Vol 6B, Sep 09, Ch 12, 120401	Maintain Asset Information <input type="checkbox"/> Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	
Finanacial Statement Reporting	02.01.223			The financial reporting system shall have capabilities for RSI reporting to allow DoD Components to disclose the quantities and condition of Stewardship Land under their control in a Supplemental Stewardship Report, titled "Stewardship Land".		DoDFMR Vol 6B, Sep 09, Ch 12, 120401	Maintain Asset Information <input type="checkbox"/> Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Service-to-Satisfaction	

**ACRONYMS**

DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DoDI	Department of Defense Instruction
FASAB	Federal Accounting Standards Advisory Board
FFMIA	Federal Financial Management Improvement Act
FSIO	Financial System Integration Office
FY	Fiscal Year
GFRS	Government wide Financial Report System
GOALS	Government Online Accounting Link System
MD&A	Management Discussion and Analysis
NAFI	Non-Appropriated Fund Instrumentality
ODO	Other Defense Organizations
OFFM	Office of Federal Financial Management
OMB	Office of Management and Budget
OUS(D)(C)/(P/B)	Office of the Under Secretary of Defense (Comptroller) Program/Budget
P&FC	Program and Financial Control Directorate
RSI	Required Supplementary Information
SBR	Statement of Budgetary Resources
SF	Standard Form
SFFAS	Statement of Federal Financial Accounting Standards
TAS	Treasury Account Symbol
TFM	Treasury Financial Manual
WCF	Working Capital Fund