



# Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual  
Volume 5, Revenue and Accounts Receivable

September 2011

Financial Management Center of Excellence

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

**All changes in this volume are denoted by bold blue font.**

<b>VOLUME 5 - Revenue and Accounts Receivable</b>		
<b>Req ID</b>	<b>Change Type</b>	<b>Reason for Change</b>
<b>05.02.063</b>	<b>C</b>	<b>Delete reference to JFMIP-SR-03-01, Jan 03 DM-17, as it is invalid; change to SFFAS 1, Para 44 and OFFM-NO-0106, Jan 06 RMC-17 and make it compound from the 2 federal sources, for accuracy and completeness of Allowance for Doubtful Accounts concept.</b>
<b>05.02.070</b>	<b>A</b>	<b>Moved from Related Chapter 17 - Disbursing #17.02.026; This function is not a Disbursing function, but performed by the Debt Collection Officer in Debts Management.</b>

*Chart Legend:*

**A - Added FFMRs**

These are new requirements due to revised and updated source document

**C - Changed FFMRs**

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

**D - Deleted FFMRs**

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.



# Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual  
Volume 5, Revenue and Accounts Receivable

September 2011

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Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements  
**Volume 5, Revenue and Accounts Receivable**

## 1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Revenue and Accounts Receivable 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 to progress toward reaching its strategic goal of providing services faster, better, and cheaper. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing Revenue and Accounts Receivable 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 Revenue and Accounts Receivable 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 system 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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**REVENUE AND ACCOUNTS RECEIVABLE INTRODUCTION**

1. The Department of Defense, like most Federal agencies, receives the vast majority of its operating funds through appropriations authorized by the Congress. From the proprietary accounting perspective, appropriations are accounted for as financing sources when used. Appropriations Used occurs when an entity acquires goods and services or provides grants that are authorized to be paid out of those appropriations. The Department annually uses over \$200 billion of appropriated capital.

**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 5**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.002			When a transaction with the public or another Government entity is at a price that is unusual or nonrecurring, the system should recognize a gain or loss rather than revenue or expense so as to differentiate such transactions.	SFFAS-7, Jun 08, Para 35	DoDFMR Vol 4, Jul 99, Ch 18,180201.D	Post to General Ledger □ Record and Manage Receivable	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 Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_1
Recognize Revenue (Including Financial Sources)	05.01.003			The system must recognize revenue when services are provided to the public or another government entity (except for specific services produced to order under a contract).	SFFAS-7, Jun 08, Para 36(a)	DoDFMR Vol 4, Jul 18,180201.A .2.a	Calculate Associated Revenue □ Manage Supply Chain Entitlement □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_2

**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 5**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.004			When specific goods are made to order under a contract (either short or long term), or specific services are produced to order under a contract (either short or long term), the system should recognize monthly revenue based on the ratio that the costs incurred to date on that order bear to the total costs estimated to be incurred on the order when it is completed. If a loss is probable (more likely than not), revenue should continue to be recognized in proportion to the estimated total cost and costs should continue to be recognized when goods and services are acquired to fulfill the contract. Thus, the loss should be recognized in proportion to total cost over the life of the contract.	SFFAS-7, Jun 08, Para 36(b)	DoDFMR Vol 4, Jul 99, Ch 18,180201.A .2.b	Calculate Associated Revenue □ Manage Supply Chain Entitlement □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_3



**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 5**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.005			When goods are kept in inventory so that they are available to customers when ordered, the system must recognize revenue only when the goods are issued to the customer.	SFFAS-7, Jun 08, Para 36©	DoDFMR Vol 4, Jul 99, Ch 18,180201.A .2.c	Calculate Associated Revenue□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 Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_4
Recognize Revenue (Including Financial Sources)	05.01.006			When services are rendered continuously over time or the right to use an asset extends continuously over time, the system should recognize revenue in proportion to costs incurred or the use of the asset, as appropriate.	SFFAS-7, Jun 08, Para 36(d)	DoDFMR Vol 4, Jul 99, Ch 18,180201.A .2.d	Calculate Associated Revenue□Post to General Ledger□Record and Manage Receivable	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 Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_5

**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 5**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.007			When an asset other than inventory is sold, the system must recognize any gain (or loss) when the asset is delivered to the purchaser.	SFFAS-7, Jun 08, Para 36(e)	DoDFMR Vol 4, Jul 99, Ch 18,180201.A .2.e	Post to General Ledger □ Record and Manage Receivable	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 Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_6

**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 5**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.008			<p>The system shall record all advances, including those under any long-term contract in excess of revenue earned, as unearned revenue. The system, for the DoD Components receiving an advance (unearned revenue) or prepayment (deferred credit), shall record the amount received as a liability until payment is earned (goods or services have been delivered or contract terms met). After the payment is earned (performance has occurred), the DoD Component's system shall record the appropriate amount as revenue and reduce the liability accordingly.</p>	SFFAS-7, Jun 08, Para 37	DoDFMR Vol 4, Jun 09, Ch 12,120201	Generate Offsetting Receivable Liability Pro Forma Entries □ Manage Liabilities □ Post to General Ledger □ Record and Manage Receivable	<p>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 Procure-to-Pay Prospect-to-Order Service Request-to</p>	Recognize_Revenue_7

**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 5**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.009			To the extent that realization of the full amount of revenue is not probable due to returns, allowances, price predetermination, or other reasons apart from credit losses, the system must reduce recognized revenue by separate provisions (such as through the use of a sales return account) for amounts that can be reasonably estimated. The amount of such provisions must be reflected as revenue adjustments, rather than cost of operations, and must be separately shown.	SFFAS-7, Jun 08, Para 41		Post to General Ledger □ Record and Manage Receivable	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 Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_8
Recognize Revenue (Including Financial Sources)	05.01.010			The system should recognize revenue arising from donations for those inflows of resources which meet recognition criteria for assets and should be measured at the estimated fair value of the contribution.	SFFAS-7, Jun 08, Para 62	DoDFMR Vol 4, Jul 99, Ch 18,180402.B.1	Post to General Ledger □ Record and Manage Receivable	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 Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_9

**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 5**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.011			The system must recognize appropriations used as a financing source in determining net results of operations.	SFFAS-7, Jun 08, Para 72	DoDFMR Vol 4, Jul 99, Ch 18,180201.C.1	Calculate Associated Revenue □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_10
Recognize Revenue (Including Financial Sources)	05.01.012			To the extent a government entity receives goods and services from another government entity without reimbursing the other entity for all related costs, the system must recognize an imputed financing source equal to the imputed cost. This offsets any effect of imputed cost on net results of operation for the period.	SFFAS-7, Jun 08, Para 73	DoDFMR Vol 4, Jul 99, Ch 18,180201.C.2	Calculate Associated Revenue □ Manage Supply Chain Entitlement □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_11

**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 5**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.013			To the extent that a government entity incurs costs, such as pension costs that are paid in total or in part by other entities the system must recognize an imputed financing source equal to the imputed costs.	SFFAS-7, Jun 08, Para 73	DoDFMR Vol 4, Jul 99, Ch 18,180201.C.2	Calculate Associated Revenue□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 Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_12
Recognize Revenue (Including Financial Sources)	05.01.014			When interest earned represents interest on invested funds, which was derived primarily from exchange transactions, the system should classify the amount earned in the same manner as the predominant source of the invested balances.	SFFAS-7, Jun 08, Para 36 (d)	DoDFMR Vol 4, Jul 99, Ch 18, 180402.A.3	Calculate Associated Revenue□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 Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_13

**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 5**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.015			The system shall account for amounts received in advance of performance as unearned revenues until performance is accomplished. The system must also recognize unearned revenue prior to the receipt of cash if the agency requests advances or progress payments prior to the receipt of cash and records the amount.	SFFAS-7, Jun 08, Para 37	DoDFMR Vol 4, Jul 99, Ch 18,180304			
Recognize Revenue (Including Financial Sources)	05.01.016			The system should recognize exchange revenue in determining the net cost of operations on the reporting entity's "Statement of Net Costs" during the period. The exchange revenue should be recognized regardless of whether the entity retains the revenue for its own use or transfers it to other entities.	SFFAS-7, Jun 08, Para 43	DoDFMR Vol 4, Jul 99, Ch 18,180301	Calculate Associated Revenue □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_14

**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 5**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.017			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain a revenue source code structure to classify types of revenue and receipts as defined by the agency, such as rental income, sales by product type and income by type of service performed.	OFFM-NO-0106, Jan 06 SMA-08		Calculate Associated Revenue □ Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Recognize_Revenue_15



**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 5**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.018			If an entity transfers exchange revenue to other entities, in which it recognized virtually no costs (either during the current period or during past periods) in connection with earning revenue that it collects, similar recognition by other entities is appropriate. If the other entities to which the revenue is transferred also recognize virtually no costs in connection with earning the revenue, the amounts transferred to them should not offset their gross cost in determining their net cost of operations but rather should be recognized as a financing source in determining their operating results. If the other entities to which the revenue is transferred do recognize costs in connection with earning the revenue, the amounts transferred to them should offset their gross cost in determining their net cost of operations	SFFAS-7, Jun 08, Para 45.2.a,b		Calculate Associated Revenue 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 Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_16

**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 5**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.019			The system should recognize and measure exchange revenue under the exchanged revenue standards regardless of whether the related costs are recognized.	SFFAS-7, Jun 08, Para 45.3		Calculate Associated Revenue□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 Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_17
Recognize Revenue (Including Financial Sources)	05.01.021			The system should recognize exchange revenue in determining the net cost of operations of the reporting entity during the period.	SFFAS-7, Jun 08, Para 43	DoDFMR Vol 4, Jul 99, Ch 18,180301	Calculate Associated Revenue□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 Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_18

**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 5**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.022			To support the Recognition of Special Cases, the system should recognize that any exchange revenue transferred to others will not affect the collecting entity's net position. Therefore, as required by the standards for other financing sources, such exchange revenue is recognized as a transfer-out in calculating the entity's operating results.	SFFAS-7, Jun 08, Para 138		Calculate Associated Revenue 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 Procure-to-Pay Prospect-to-Order Service Request-to	Recognize_Revenue_19

**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 5**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.023			<p>To support the Recognition of Special Cases, rents, royalties, and bonuses transferred to Treasury for the General Fund or to other Government reporting entities should be recognized similarly by these recipient entities. The revenue is exchange revenue and should be recognized and measured under the exchange revenue standards. However, neither the Government as a whole nor the other recipient entities recognize the natural resources as an asset and depletion as a cost. Therefore, the revenue should not offset the cost of operations for the U.S. Government as a whole or for these entities. As in the case of MMS, offsetting cost by this revenue would distort the relationship between the net cost of operations and the measures of the performance of these entities. The exchange revenue should instead be a financing source in determining the operating results and change in net position.</p>	SFFAS-7, Jun 08, Para 143		Calculate Associated Revenue Post to General Ledger	<p>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                      Procure-to-Pay                      Prospect-to-Order                      Service Request-to</p>	Recognize_Revenue_20

**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 5**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Recognize Revenue (Including Financial Sources)	05.01.024			To support the Recognition of Special Cases, the budget may require the earned revenue inflow, related to the entity's costs, to be paid to the General Fund or another entity. Reporting the transfer-out of such revenue as a reduction in net results of operations lets the responsible entity properly report its earnings in net cost of operations without increasing its net position.	SFFAS-7, Jun 08, Para 221		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Recognize_Revenue_21
Establish Receivables, Maintain and Update Account Information	05.02.003			To support the Receivables and Billing process, the Core financial system must provide automated functionality to record accounts receivable and corresponding revenues, expense reductions, advance/prepayment reclassifications, or other offsets.	OFFM-NO-0106, Jan 06 RMB-01; JFMIP-SR-03-01, Jan 03 RMP-1		Establish Receivable 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_1

**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 5**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Establish Receivables, Maintain and Update Account Information	05.02.004			To support the Receivables and Billing process, the Core financial system must provide automated functionality to reschedule existing receivables to be paid under installment plans.	OFFM-NO-0106, Jan 06 RMB-21; JFMIP-SR-03-01, Jan 03 RMP-4		Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_2
Establish Receivables, Maintain and Update Account Information	05.02.005			To support the Receivable Management Process, the Revenue System must provide the capability to accept transactions that generate revenue receivables.	JFMIP-SR-03-01, Jan 03 RMP-2		Establish Receivable □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_3
Establish Receivables, Maintain and Update Account Information	05.02.006			To support the Debt Management function, the Revenue System must provide the capability to maintain accounts for reimbursable orders and identify government and non-government accounts that are designated as advance funding.	JFMIP-SR-03-01, Jan 03 DM-2		Establish Receivable □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_4

**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE 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
Establish Receivables, Maintain and Update Account Information	05.02.007			To support the Debt Management function, the Revenue System must provide the capability to maintain data for receivables referred to other federal agencies and outside organizations for collections and allow for electronic updates.	JFMIP-SR-03-01, Jan 03 DM-11		Establish Receivable 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_5

**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE 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
Establish Receivables, Maintain and Update Account Information	05.02.008			To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to maintain customer information to support receivable management processes including the following: <ul style="list-style-type: none"> <li>• Customer name</li> <li>• Customer ID number</li> <li>• Customer type (Federal agency, foreign/sovereign, state/local government, commercial, or consumer)</li> <li>• Billing method (Intra-governmental Payment and Collection (IPAC), 1081, paper bill, or other)</li> <li>• Taxpayer Identification Number (TIN)</li> <li>• Customer address</li> <li>• Customer contact name</li> <li>• Customer contact telephone number</li> <li>• Customer contact e-mail address</li> <li>• Federal vs. Non-Federal indicator</li> <li>• Government wide Financial Report System (GFRS) and Federal Agencies' Centralized Trial-Balance System (FACTS) I Trading Partner codes (for Federal customers)</li> </ul>	OFFM-NO-0106, Jan 06 RMA-01		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_6



Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				<ul style="list-style-type: none"> <li>• Agency Locator Code (ALC) (for Federal customers)</li> <li>• IRS 1099-C indicator</li> <li>• Third-party payer name</li> <li>• Third-party payer address</li> <li>• Third-party payer contact name</li> <li>• Third-party payer contact telephone number</li> <li>• Comment field</li> <li>• Data Universal Numbering System (DUNS)+4 number</li> <li>• Active/Inactive indicator</li> </ul>					
Establish Receivables, Maintain and Update Account Information	05.02.009			To support the Debt Management function, the Revenue System must provide the capability to update each customer account when: billing documents are generated, collections are received, interest, penalty or administrative fees are applied, and when amounts are written-off or offset.	JFMIP-SR-03-01, Jan 03 DM-3		Post to General Ledger □ Validate Customer 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_7

REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE 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
Establish Receivables, Maintain and Update Account Information	05.02.010			To support the Debt Management process, the Core financial system must provide automated functionality to calculate and record late payment interest charges on overdue non-Federal receivables based on the Treasury Current Value of Funds Rate (CVFR) unless otherwise specified by the agency.	OFFM-NO-0106, Jan 06 RMC-01		Calculate Interest □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_8
Establish Receivables, Maintain and Update Account Information	05.02.012			To support the Receivables and Billing process, the Core financial system must provide automated functionality to query outstanding receivable balance. Parameter is the receivable document number. Result is the original amount of the receivable, the current outstanding amount of the receivable and a detailed list of all activity related to the receivable, including: <ul style="list-style-type: none"> <li>• Adjustments</li> <li>• Interest</li> <li>• Penalties</li> <li>• Administrative charges</li> <li>• Collections</li> <li>• Waivers</li> <li>• Write-offs.</li> </ul>	OFFM-NO-0106, Jan 06 RMB-25; JFMIP-SR-03-01, Jan 03 OLQ-9		Review Outstanding Principal Balance		Establish_AR_Maintain_Update_Account_Information_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
Establish Receivables, Maintain and Update Account Information	05.02.013			To support the Debt Management process, the Core financial system must provide automated functionality to generate an Accounts Receivable Aging Report. Parameters include: <ul style="list-style-type: none"> <li>• Accounting Period</li> <li>• Treasury Account Symbol (TAS) or Internal Fund Code</li> <li>• General Ledger Account</li> <li>• Customer type</li> <li>• Federal/Non Federal Indicator</li> <li>• Customer ID number.</li> </ul> Result is a report that displays the outstanding receivable balances in each of the Delinquent Debt Age categories listed on the Treasury Report on Receivables (TROR).	OFFM-NO-0106, Jan 06 RMC-08		Calculate Aging <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	Establish_AR_Maintain_Update_Account_Information_10

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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
Establish Receivables, Maintain and Update Account Information	05.02.014			To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections of refunds of advance payments or prepayments. If a receivable was not previously established, reference the advance obligation. Reduce cumulative advances under the obligation.	OFFM-NO-0106, Jan 06 RMD-07		Apply Collection □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_11
Establish Receivables, Maintain and Update Account Information	05.02.016			To support the Receivables and Billing process, the Core financial system must provide automated functionality to record adjustments to receivables and capture a reason and description on each adjustment.	OFFM-NO-0106, Jan 06 RMB-02		Maintain Accounts Receivable Balances □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_12

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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
Establish Receivables, Maintain and Update Account Information	05.02.017			To support the Debt Management process, the Core financial system must provide automated functionality to query customer receivables. Parameters include Customer ID Number, Customer Name, TIN, Trading partner codes. Result is a display of the customer's information (e.g., customer ID number, customer name, TIN, trading partner codes) and all receivable-related activity associated with the customer, including the following: <ul style="list-style-type: none"> <li>• Principal</li> <li>• Interest</li> <li>• Penalties</li> <li>• Administrative charges</li> <li>• Adjustments</li> <li>• Collections</li> <li>• Waivers</li> <li>• Write-offs</li> <li>• Receivable balance.</li> <li>• Group interest, penalties, and administrative charges with their associated principal. Drill down to the detailed transactions, documents, and document details (e.g., document numbers, transaction dates, document reference</li> </ul>	OFFM-NO-0106, Jan 06 RMC-20		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_13

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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
				numbers, receivable statuses (billed or unbilled), bill numbers (if billed), bill dates, dunning notice dates, referral dates, due dates, and delinquent debt statuses).					
Establish Receivables, Maintain and Update Account Information	05.02.019			To support the Receivables and Billing process, the Core financial system must provide automated functionality to capture the following additional information on receivable documents: • Baseline receivable date (used to properly age the receivable and determine the delinquency date) • Customer ID number • Reimbursable agreement number.	OFFM-NO-0106, Jan 06 RMB-04		Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_14

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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
Establish Receivables, Maintain and Update Account Information	05.02.021			To support the Debt Management process, the Core financial system must provide automated functionality to classify delinquent debt by the following categories needed for the Treasury Report on Receivables (TROR): <ul style="list-style-type: none"> <li>• In Bankruptcy</li> <li>• In Forbearance or formal appeals process</li> <li>• In Foreclosure</li> <li>• At private collection agencies</li> <li>• At DOJ</li> <li>• Eligible for internal offset</li> <li>• In wage garnishment</li> <li>• At Treasury for cross-servicing</li> <li>• At Treasury for Offset</li> <li>• At Agency</li> <li>• Other.</li> </ul>	OFFM-NO-0106, Jan 06 RMC-18		Notify Manage Delinquent Debt		Establish_AR_Maintain_Update_Account_Information_15

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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
Establish Receivables, Maintain and Update Account Information	05.02.025			For all non-federal agency receivables (due from the public), the system must record an allowance for uncollectible amounts to reduce the gross amount of receivables to net realizable value, and estimate the allowance for uncollectible amounts in accordance with SFFAS-1 paragraphs 45 - 51. The allowance for uncollectible amounts must be re-estimated on each annual financial reporting date and when information indicates that the latest estimate is no longer correct.	SFFAS-1, Jun 08, Para 45-51	DoDFMR Vol 4, Sep 09, Ch 3,030406	Calculate Allowance for Loss on Public Receivable 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_16
Establish Receivables, Maintain and Update Account Information	05.02.026			The system must record an interest receivable for the amount of interest income earned but not received for an accounting period.	SFFAS-1, Jun 08, Para 53	DoDFMR Vol 4, Sep 09, Ch 3,030307.	Calculate Interest 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_17



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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
Establish Receivables, Maintain and Update Account Information	05.02.027			The system should not recognize interest on accounts receivable or investments that are determined to be uncollectible unless the interest is actually collected. Payments received from the debtor are required to be applied first to penalty and administrative cost charged, second to interest receivable, and third to outstanding debt principal, per Federal Claims Collection Standards, 31 CFR, Chapter IX Part 901.9 (a) and (f).However, until the interest payment requirement is officially waived by the government entity or the related debt is written off, interest accrued on uncollectible accounts receivable should be disclosed.	SFFAS-1, Jun 08, Para 54-55; 31 CFR, Chapter IX Part 901.9 (a) and (f)		Calculate Interest□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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_18

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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
Establish Receivables, Maintain and Update Account Information	05.02.028			To support the Receivables and Billing process, the Core financial system must provide automated functionality to query reimbursable agreements. Parameters include Reimbursable Agreement Number, Customer ID Number, Customer Name, Project, or Fund. Result is a display of the following information for each reimbursable agreement selected: <ul style="list-style-type: none"> <li>• Period of performance</li> <li>• Billing terms</li> <li>• Reimbursable agreement amount</li> <li>• Billing limit</li> <li>• Amount obligated</li> <li>• Amount expended</li> <li>• Unfilled customer order amount</li> <li>• Advances collected</li> <li>• Advances applied to earned revenue</li> <li>• Remaining balance on advances</li> <li>• Amount earned</li> <li>• Amount billed</li> <li>• Amount collected on receivables</li> <li>• Outstanding accounts receivable (billed and unbilled)</li> </ul>	OFFM-NO-0106, Jan 06 RMB-26		Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_19

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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
Establish Receivables, Maintain and Update Account Information	05.02.029			The system must be able to distinguish between entity receivables and non-entity receivables.	SFFAS-1, Jun 08, Para 43	DoDFMR Vol 4, Sep 09, Ch 3,030201	Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Establish_AR_Maintain_Update_Account_Information_20
Establish Receivables, Maintain and Update Account Information	05.02.030			The system must account for interest receivable from federal entities separately from interest receivable from the public.	SFFAS-1, Jun 08, Para 56	DoDFMR Vol 4, Sep 09, Ch 3,030501	Calculate Interest□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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_21
Establish Receivables, Maintain and Update Account Information	05.02.031			The system must recognize interest receivable as it is earned on investments in interest-bearing securities and also on outstanding accounts receivable and other U.S. government claims against persons and entities in accordance with provisions in 31. U.S.C. 3717.	SFFAS-1, Jun 08, Para 53	DoDFMR Vol 4, Sep 09, Ch 3,030307	Calculate Interest□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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_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
Establish Receivables, Maintain and Update Account Information	05.02.032			To support the Debt Management process, the Core financial system must provide automated functionality to provide the capability to calculate and record the allowance for loss on accounts receivable based on agency-defined criteria, including percentage of gross book value of receivables within an age category, customer type, and receivable type.	OFFM-NO-0106, Jan 06 RMC-17		Calculate Allowance for Loss on Public Receivable □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_23
Establish Receivables, Maintain and Update Account Information	05.02.033			To support the Debt Management process, the Core financial system must provide automated functionality to calculate and record penalties and administrative charges on overdue receivables based on an agency-assigned rate or amount for a particular receivable, customer, customer type, or receivable type.	OFFM-NO-0106, Jan 06 RMC-03		Calculate Administrative Fees □ Calculate Penalty □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_24

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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
Establish Receivables, Maintain and Update Account Information	05.02.034			To support the Collections and Offsets process, the Core financial system must provide automated functionality to query collections. Parameters include: <ul style="list-style-type: none"> <li>• Source</li> <li>• Customer ID number</li> <li>• Customer name</li> <li>• TIN</li> <li>• Reimbursable agreement number</li> <li>• Receivable document number</li> <li>• Deposit date range</li> <li>• Accounting period</li> <li>• Accounting classification.</li> </ul> Result is a list of collections within the specified parameters, with the values for all the possible parameters.	OFFM-NO-0106, Jan 06 RMD-11		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_25

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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
Establish Receivables, Maintain and Update Account Information	05.02.035			To support the Bill Generation function, the Revenue System must provide the capability to record billings by line item in order to identify specific accounting classification codes.	JFMIP-SR-03-01, Jan 03 BG-3; JFMIP-SR-03-01, Jan 03 RMP-5		Establish Receivable 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_26
Establish Receivables, Maintain and Update Account Information	05.02.036			To support the Debt Management process, the Core financial system must provide automated functionality to calculate and record late payment interest charges on overdue non-Federal receivables based on an agency-assigned interest rate different from the Current Value of Funds Rate (CVFR) for a particular receivable, customer, or customer type.	OFFM-NO-0106, Jan 06 RMC-02	DoDFMR Vol 4, Oct 08, Ch 3, Annex 1.B.1	Calculate Interest 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_27

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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
Establish Receivables, Maintain and Update Account Information	05.02.037			To support the Debt Management process, the Core financial system must provide automated functionality to optionally cease or continue accruing interest on delinquent debts that have been referred to Treasury or another agency.	OFFM-NO-0106, Jan 06 RMC-05		Calculate Interest		Establish_AR_Maintain_Update_Account_Information_28
Establish Receivables, Maintain and Update Account Information	05.02.038			To support the Debt Management process, the Core financial system must provide automated functionality to query accounts receivable by age categories. Parameters include: • Accounting Period • TAS or Internal Fund Code • General Ledger Account • Customer type • Federal/Non Federal Indicator • Customer ID number. Result is a display of the outstanding receivable balances in each of the Delinquent Debt Age categories listed on the TROR. Drill-down to a detailed list of outstanding receivables within any one age category.	OFFM-NO-0106, Jan 06 RMC-09		Calculate Aging		Establish_AR_Maintain_Update_Account_Information_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
Establish Receivables, Maintain and Update Account Information	05.02.039			To support the Collections and Offsets process, the Core financial system must provide automated functionality to record revenue received under reimbursable agreements. Update the earned revenue balances on the reimbursable agreements.	OFFM-NO-0106, Jan 06 RMD-09		Prepare Reimbursable Bill	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_30
Establish Receivables, Maintain and Update Account Information	05.02.040			To support the Debt Management process, the Core financial system must provide automated functionality to generate the Treasury Report on Receivables (TROR). Parameter is the fiscal year and quarter. Result is the TROR in accordance with Treasury form and instructions. Ensure reported totals agree with the general ledger.	OFFM-NO-0106, Jan 06 RMC-19		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Establish_AR_Maintain_Update_Account_Information_31



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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
Establish Receivables, Maintain and Update Account Information	05.02.041			To support the Debt Management process, the Core financial system must provide automated functionality to optionally record interest, penalties, or administrative costs to accounting classification elements that are different from those to which the principal amount is recorded.	OFFM-NO-0106, Jan 06 RMC-04		Calculate Administrative Fees Calculate Interest 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 Procure-to-Pay Prospect-to-Order Service Request-to-	Establish_AR_Maintain_Update_Account_Information_32
Establish Receivables, Maintain and Update Account Information	05.02.042			To support the Receivables and Billing process, the Core financial system must provide automated functionality to Capture an agency-defined receivable type on receivable documents to identify the activity which generated the receivable, such as: the sale of goods or services, overpayments, unused advances subject to refund, fees and fines.	OFFM-NO-0106, Jan 06 RMB-03		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_33
Establish Receivables, Maintain and Update Account Information	05.02.043			To support the Receivables and Billing process, the Core financial system must provide automated functionality to reschedule a receivable multiple times.	OFFM-NO-0106, Jan 06 RMB-22		Re-Calculate Receivable	Prospect-to-Order	Establish_AR_Maintain_Update_Account_Information_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
Establish Receivables, Maintain and Update Account Information	05.02.044			To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate a Debt Repayment Amortization Schedule. Parameters include the receivable number, final due date, begin date, frequency of payments, and interest rate. Result is an amortization schedule that displays the original amount of debt, payment dates, amount of incremental payments, and balance remaining after each payment for debt being paid under an installment plan or rescheduled debt.	OFFM-NO-0106, Jan 06 RMB-23		Review Outstanding Principal Balance		Establish_AR_Maintain_Update_Account_Information_35
Establish Receivables, Maintain and Update Account Information	05.02.045			To support the Debt Management process, the Core financial system must provide automated functionality to classify receivables written off as “Currently not Collectible” or “Closed Out.”	OFFM-NO-0106, Jan 06 RMC-12		Review Outstanding Principal Balance □ Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Establish_AR_Maintain_Update_Account_Information_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
Establish Receivables, Maintain and Update Account Information	05.02.046			To support the Debt Management process, the Core financial system must provide automated functionality to update receivables with dunning notice dates, referral dates, and comments to support debt collection activities.	OFFM-NO-0106, Jan 06 RMC-16		Re-Calculate Receivable	Prospect-to-Order	Establish_AR_Maintain_Update_Account_Information_37
Establish Receivables, Maintain and Update Account Information	05.02.047			To support the Collections and Offsets process, the Core financial system must provide automated functionality to record advances (unearned revenue) received under reimbursable agreements. Update the advance balances on the reimbursable agreements.	OFFM-NO-0106, Jan 06 RMD-08		Generate Offsetting Receivable Liability Pro Forma Entries □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_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
Establish Receivables, Maintain and Update Account Information	05.02.048			To support the Collections and Offsets process, the Core financial system must provide automated functionality to generate a refund payable when collections of advances from others exceed the amount expended or billed on a reimbursable agreement after all work is performed. Update the advance balances on the reimbursable agreements.	OFFM-NO-0106, Jan 06 RMD-10		Generate Offsetting Receivable Liability Pro Forma Entries	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_39
Establish Receivables, Maintain and Update Account Information	05.02.049			To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to validate TINs when adding or updating customer records. Notify the agency when duplicate TINs are identified. Allow the error message to be overridden.	OFFM-NO-0106, Jan 06 RMA-02		Post to General Ledger Validate Customer 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_40

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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
Establish Receivables, Maintain and Update Account Information	05.02.050			To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to query customer file. Parameters include: <ul style="list-style-type: none"> <li>• Customer number</li> <li>• Customer name</li> <li>• Customer Taxpayer Identification Number (TIN)</li> <li>• Data Universal Numbering System (DUNS)+4 number</li> <li>• IRS 1099-C indicator</li> </ul> Result is a display of all data for the specified customer.	OFFM-NO-0106, Jan 06 RMA-03		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_41
Establish Receivables, Maintain and Update Account Information	05.02.051			To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to maintain a history of changes made to customer information. Capture name of data item changed, before and after values, entry date and time and ID of user who made the change.	OFFM-NO-0106, Jan 06 RMA-04		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_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
Establish Receivables, Maintain and Update Account Information	05.02.052			To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to query customer history. Parameters include customer number, change date range. Results include date and time of change, ID of user who made the change, item name, before and after data values.	OFFM-NO-0106, Jan 06 RMA-05		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_43
Establish Receivables, Maintain and Update Account Information	05.02.053			To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to deactivate customers on demand or based on agency-specified length of time with no activity.	OFFM-NO-0106, Jan 06 RMA-06		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_44
Establish Receivables, Maintain and Update Account Information	05.02.054			To support the Customer Information Maintenance process, the Core financial system must provide automated functionality to prevent the deactivation of customers that have unliquidated receivables in the system.	OFFM-NO-0106, Jan 06 RMA-07		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_45

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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
Establish Receivables, Maintain and Update Account Information	05.02.055			To support the Receivable Management Process, the Revenue System must provide the capability to establish receivables to be paid under installment plans, including plans for which payments have been rescheduled. Generate flexible repayment schedules for delinquent indebtedness.	JFMIP-SR-03-01, Jan 03 RMP-4		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_46
Establish Receivables, Maintain and Update Account Information	05.02.056			To support the Debt Management function, the Revenue System must provide the capability to maintain data on individual receivables and referenced transactions supporting the receivable.	JFMIP-SR-03-01, Jan 03 DM-1		Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_47
Establish Receivables, Maintain and Update Account Information	05.02.057			To support the Debt Management function, the Revenue System must provide the capability to calculate interest and penalty charges using the appropriate Treasury Late Payment Charge rate and user-defined criteria (e.g., customer, customer type). Automatically generate a separate line item for interest charges on the customer bill.	JFMIP-SR-03-01, Jan 03 DM-4		Calculate Interest <input type="checkbox"/> Calculate Penalty		Establish_AR_Maintain_Update_Account_Information_48

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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
Establish Receivables, Maintain and Update Account Information	05.02.058			To support the Debt Management function, the Revenue System must provide the capability to allow the user to specify administrative and penalty amounts and record these amounts to different accounting classification elements for which the principal amount is recorded. Automatically apply these charges to customer accounts and generate separate line items for the charges on the customer bills.	JFMIP-SR-03-01, Jan 03 DM-5		Calculate Administrative Fees Calculate Penalty 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_49
Establish Receivables, Maintain and Update Account Information	05.02.059			To support the Debt Management function, the Revenue System must provide the capability to provide an automated process for issuing invoices and follow-ups every 30 days, and generate posting/updating to the General Ledger with automated audit trail to source documents (OMB Circular A-129).	JFMIP-SR-03-01, Jan 03 DM-6		Generate Demand for Payment 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_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
Establish Receivables, Maintain and Update Account Information	05.02.060			To support the Debt Management function, the Revenue System must provide the capability to follow instructions provided in authoritative guidance: • Automatically age receivables as described in OMB Circular A-129; • Provide referral of payment history to Credit Reporting Bureaus (31 U.S.C. 3711); • Refer all applicable non-federal accounts receivable over 180 days to Treasury for Offset (DCIA of 1996); and • Generate report of accounts receivable for debts in excess of \$100,000 for approval or write-off (31 CFR Part 902).	JFMIP-SR-03-01, Jan 03 DM-7		Calculate Aging		Establish_AR_Maintain_Update_Account_Information_51

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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
Establish Receivables, Maintain and Update Account Information	05.02.061			To support the Debt Management function, the Revenue System must provide the capability to provide information on the age of receivables to allow for management and prioritization of collection activities. This is to include aging information on individual receivables and on a summary basis, such as by customer, type of customer, fund, and general ledger account.	JFMIP-SR-03-01, Jan 03 DM-8		Calculate Aging		Establish_AR_Maintain_Update_Account_Information_52
Establish Receivables, Maintain and Update Account Information	05.02.062			To support the Debt Management function, the Revenue System must provide the capability to compute simple and compound interests for user-defined (or according to a contractual or modification agreement) time frames using fixed and variable rates.	JFMIP-SR-03-01, Jan 03 DM-14		Calculate Interest		Establish_AR_Maintain_Update_Account_Information_53

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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
Establish Receivables, Maintain and Update Account Information	05.02.063		C	To support the Debt Management function, the must provide the capability to calculate and record the allowance for <b>loss on receivable</b> based on <b>agency-defined criteria, including percentage of gross book value of receivables within an age category, customer type, and receivable type. Losses on receivables should be recognized when it is more likely than not that the receivables will not be totally collected. The phrase more likely than not means more than a 50 percent chance of loss occurrence.</b>	SFFAS-1, Mar 93, Para 44; OFFM-NO-0106, Jan 06, RMC-17	DoDFMR Vol 4, Ch 3, para 030406.A	Calculate Allowance for Loss on Accounts Receivable 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish _AR _Maintain _Update _Account _Information _23

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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
Establish Receivables, Maintain and Update Account Information	05.02.064			To support the Debt Management function, the Revenue System must provide the capability to track and report on the date and nature of changes in the status of an accounts receivable, including the following: <ul style="list-style-type: none"> <li>• In Forbearance or in Formal Appeals Process;</li> <li>• In Foreclosure;</li> <li>• In Wage Garnishment;</li> <li>• Rescheduled;</li> <li>• Current;</li> <li>• Waived/un-waived;</li> <li>• Eligible for Referral to Treasury for Offset;</li> <li>• Referred to Treasury for Offset;</li> <li>• Eligible for Internal Offset;</li> <li>• Eligible for Referral to Treasury or a Designated Debt Collection Center for Cross-servicing;</li> <li>• Referred to Treasury for cross-servicing;</li> <li>• Referred to private collection agency;</li> <li>• Referred to Department of Justice [with tracked cases by code and date];</li> <li>• Offset;</li> <li>• Suspended;</li> <li>• Compromised;</li> <li>• Currently not collectible (written off, but not yet closed out);</li> </ul>	JFMIP-SR-03-01, Jan 03 DM-21		Post to General Ledger Re-Calculate Receivable	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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_55

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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
				<ul style="list-style-type: none"> <li>• Written-off; and</li> <li>• Closed Out.</li> </ul>					
Establish Receivables, Maintain and Update Account Information	05.02.065			To support the Debt Management function, the Revenue System must provide the capability to offset payments to debtors for amounts due to the agency (e.g., outstanding accounts receivable, credit memo, and open advances). When an entire payment is offset, create the appropriate notice to the vendor that the offset has been made.	JFMIP-SR-03-01, Jan 03 DM-23		Determine If Receivable Can Be Offset	Deployment-to-Redeployment/Retrograde Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_56
Establish Receivables, Maintain and Update Account Information	05.02.066	Y		To support the Debt Management function, the Revenue System should provide the capability to support ability to capture free form notes (i.e., comments from phone messages) by date and to retrieve comments by date.	JFMIP-SR-03-01, Jan 03 DM-25		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_57
Establish Receivables, Maintain and Update Account Information	05.02.067	Y		To support the Debt Management function, the Revenue System should provide the capability to provide a status code with user definable text values that can be used for monitoring and tracking accounts.	JFMIP-SR-03-01, Jan 03 DM-26		Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Establish_AR_Maintain_Update_Account_Information_58

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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
Establish Receivables, Maintain and Update Account Information	05.02.068			Obligations shall be recorded in the official accounting records at the time a legal obligation is incurred, or as close to the time of incurrence as is feasible. In no instance shall obligations be recorded any later than 10 calendar days following the day that an obligation is incurred (to include obligations incurred when invoices are overpaid or duplicate payments are made). Every effort shall be made to record an obligation in the month incurred.		DoDFMR Vol 3, Sep 09, Ch 8,080301.A	Maintain Accounts Receivable Balances □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_59
Establish Receivables, Maintain and Update Account Information	05.02.069			The system must record, as accounts receivable, uncollected amounts earned from reimbursable sales.		DoDFMR Vol 4, Sep 09, Ch 3, 030303	Calculate Associated Revenue □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Establish_AR_Maintain_Update_Account_Information_60

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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
Establish Receivables, Maintain and Update Account Information	05.02.070		A	DCOs shall request payment of debts, along with penalties, administrative charges, and interest in one lump-sum amount, whenever possible. Lump-sum collection is the preferred collection method. Lump-sum collections by offset from current pay or salary, unless voluntary, cannot exceed the percentages specified in Volume 7A, Chapter 50, Volume 7B, Chapter 28, and Volume 8, Chapter 8 of this Regulation, and other applicable regulations.		DoDFMR Vol 5 Vol 5, Sep 10, Ch 28, 280305			

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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
Generate Bills/Statements	05.03.001			To support the Receivables and Billing process, the Core financial system must provide automated functionality to calculate billing amounts and generate bills to customers based on reimbursable agreement billing terms, such as: <ul style="list-style-type: none"> <li>• Percentage of work completed</li> <li>• Accrued expenditures</li> <li>• Actual costs incurred (direct and indirect using data from the cost management system).</li> </ul> Include the following information on the bills: <ul style="list-style-type: none"> <li>• Customer name</li> <li>• Customer address</li> <li>• Customer contact name</li> <li>• Agency contact name, office, address and telephone number; and</li> <li>• Date due.</li> </ul>	OFFM-NO-0106, Jan 06 RMB-07		Prepare Reimbursable Bill	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_1
Generate Bills/Statements	05.03.002			To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate bills in hard-copy format, including Standard Forms 1080 and 1081.	OFFM-NO-0106, Jan 06 RMB-14; JFMIP-SR-03-01, Jan 03 BG-6		Prepare Reimbursable Bill	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_2



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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
Generate Bills/Statements	05.03.003			To support the Receivable Management Process, the Revenue System must provide the capability to support bills and collections between Federal agencies through the use of electronic systems such as IPAC. Provide supporting data to agencies billed which can be used to verify the charges.	JFMIP-SR-03-01, Jan 03 RMP-6	DoDFMR Vol 4, Sep 09, Ch 3,030504.C,.D	Prepare Reimbursable Bill	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_3
Generate Bills/Statements	05.03.005			To support the Receivables and Billing process, the Core financial system must provide automated functionality to capture information from manually prepared bills. Update receivable document (e.g., change status of receivable from unbilled to billed) with manual bill information.	OFFM-NO-0106, Jan 06 RMB-19		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_4
Generate Bills/Statements	05.03.006			To support the Receivables and Billing process, the Core financial system must provide automated functionality to derive the bill date from the system date and allow for override.	OFFM-NO-0106, Jan 06 RMB-15; JFMIP-SR-03-01, Jan 03 BG-7		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_5

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Generate Bills/Statements	05.03.007			<p>To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate Customer Account Statements. Parameters include customer type, customer ID number, customer name, and time period (month, quarter, year-to-date). Result is a statement for each customer that includes:</p> <ul style="list-style-type: none"> <li>• Statement date</li> <li>• Customer ID number</li> <li>• Customer name</li> <li>• Customer address</li> <li>• Customer contact name</li> <li>• Agency name</li> <li>• Agency contact name</li> <li>• Agency contact phone number</li> <li>• Agency contact email address</li> <li>• Balance brought forward</li> <li>• Receivables established (including due dates)</li> <li>• Interest</li> <li>• Penalties</li> <li>• Administrative costs</li> <li>• Adjustments made</li> <li>• Collections received (identify principal, interest, penalties, and administrative charges separately to indicate how collections were</li> </ul>	OFFM-NO-0106, Jan 06 RMB-24		Establish Receivable □ Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_6

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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
				applied) • Outstanding receivable balance. Provide agency the option to generate customer statements in Excel format.					
Generate Bills/Statements	05.03.009			To support the Debt Management process, the Core financial system must provide automated functionality to generate dunning notices on overdue receivables at frequencies specified by the agency, including on-demand, and by agency-defined parameters, including customer type.	OFFM-NO-0106, Jan 06 RMC-06; JFMIP-SR-03-01, Jan 03 DM-15		Generate Dunning		Generate_Bills_And_Statements_7
Generate Bills/Statements	05.03.011			To support the Debt Management process, the Core financial system must provide automated functionality to customize text used on dunning notices based on receivable age categories and customer types.	OFFM-NO-0106, Jan 06 RMC-07; JFMIP-SR-03-01, Jan 03 DM-24		Generate Dunning		Generate_Bills_And_Statements_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
Generate Bills/Statements	05.03.012			To support the Receivables and Billing process, the Core financial system must provide automated functionality to customize the text and data elements to be displayed on system-generated bills, by customer type, receivable type, or billing method. For example, an IPAC bill for the sale of goods and services would need to contain different supporting text than a bill to an employee for an overpayment.	OFFM-NO-0106, Jan 06 RMB-11		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_9
Generate Bills/Statements	05.03.013			To support the Receivables and Billing process, the Core financial system must provide automated functionality to consolidate multiple receivables for a customer onto one bill retaining identification of each receivable separately within the bill.	OFFM-NO-0106, Jan 06 RMB-17; JFMIP-SR-03-01, Jan 03 BG-8		Establish Receivable Generate Demand for Payment	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_10

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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
Generate Bills/Statements	05.03.014			To support the Receivables and Billing process, the Core financial system must provide automated functionality to capture the original baseline receivable date on receivables converted from legacy systems, in order to properly age the receivable.	OFFM-NO-0106, Jan 06 RMB-05		Calculate Aging		Generate_Bills_And_Statements_11
Generate Bills/Statements	05.03.015			To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate bills to non-reimbursable customers based on receivables recorded. Include the following information on the bills: <ul style="list-style-type: none"> <li>• Customer name</li> <li>• Customer address</li> <li>• Customer contact name</li> <li>• Agency contact name, office, address and telephone number</li> <li>• Date due.</li> </ul>	OFFM-NO-0106, Jan 06 RMB-06		Establish Receivable □ Generate Demand for Payment	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_12

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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
Generate Bills/Statements	05.03.016			To support the Receivables and Billing process, the Core financial system must provide automated functionality to monitor billing limits on a reimbursable agreement. Reject, warn or inform the agency when limit is exceeded.	OFFM-NO-0106, Jan 06 RMB-08		Receive and Validate Request for Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_13
Generate Bills/Statements	05.03.017			To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate bills based on pre-defined fee schedules or payment schedules.	OFFM-NO-0106, Jan 06 RMB-09		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_14
Generate Bills/Statements	05.03.018			To support the Receivables and Billing process, the Core financial system must provide automated functionality to generate bills to third party payers as responsible debtors.	OFFM-NO-0106, Jan 06 RMB-10		Establish Receivable □ Generate Demand for Payment	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_15
Generate Bills/Statements	05.03.019			To support the Receivables and Billing process, the Core financial system must provide automated functionality to include advances and prior collections received on bills.	OFFM-NO-0106, Jan 06 RMB-13		Review Outstanding Principal Balance		Generate_Bills_And_Statements_16

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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
Generate Bills/Statements	05.03.020			To support the Receivables and Billing process, the Core financial system must provide automated functionality to list principal, interest, penalties, and administrative charges separately on a bill and provide a description of each.	OFFM-NO-0106, Jan 06. RMB-12		Establish Receivable	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_17
Generate Bills/Statements	05.03.021			To support the Receivables and Billing process, the Core financial system must provide automated functionality to update receivable status from unbilled to billed when bills are generated. Associate the receivable with the bill number and bill date.	OFFM-NO-0106, Jan 06. RMB-18		0	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_18

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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
Generate Bills/Statements	05.03.022			To support the Receivables and Billing process, the Core financial system must provide automated functionality to re-establish a receivable when a check collection is cancelled due to insufficient funds or a when a chargeback is recorded. Capture the original baseline receivable date and update receivable status from billed to unbilled.	OFFM-NO-0106, Jan 06 RMB-20		Re-Calculate Receivable	Prospect-to-Order	Generate_Bills_And_Statements_19
Generate Bills/Statements	05.03.023			To support the Receivable Management Process, the Revenue System must provide the capability to identify multiple types of bills (e.g., overpayments, user fee based) and the supporting data used to verify the specific charges.	JFMIP-SR-03-01, Jan 03 RMP-3		Determine Billing Requirements	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_20



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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
Generate Bills/Statements	05.03.025			To support the Bill Generation function, the Revenue System must provide the capability to generate bills to customers based on accounts receivable calculation, event and time period, and type of claim. Bases used for billing may include: <ul style="list-style-type: none"> <li>• Percentage of reimbursable obligations, accrued expenditures or costs;</li> <li>• Fee schedules for goods or services provided; and</li> <li>• Payment schedules or other agreements with other entities.</li> </ul>	JFMIP-SR-03-01, Jan 03 BG-1		Determine Billing Requirements □ Generate Demand for Payment	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_21
Generate Bills/Statements	05.03.026			To support the Bill Generation function, the Revenue System must provide the capability to automatically calculate additional customer charges (e.g., interest) using user-defined criteria and automatically generate separate line item to reflect charges on the bill.	JFMIP-SR-03-01, Jan 03 BG-2		Calculate Interest		Generate_Bills_And_Statements_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
Generate Bills/Statements	05.03.027			To support the Bill Generation function, the Revenue System must provide the capability to support bills between business partners and provide supporting data to agencies billed which can be used to verify the charges.	JFMIP-SR-03-01, Jan 03 BG-4		Confirm Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_23
Generate Bills/Statements	05.03.028			To support the Bill Generation function, the Revenue System must provide the capability to reverse a bill issued non-IPAC, and reissue the bill via IPAC and vice versa.	JFMIP-SR-03-01, Jan 03 BG-5		Reject Accounts Receivable Request	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_24
Generate Bills/Statements	05.03.029			To support the Bill Generation function, the Revenue System must provide the capability to generate bills prepared manually and allow transactions to be entered onto bill by authorized personnel.	JFMIP-SR-03-01, Jan 03 BG-9		Establish Receivable □ Generate Demand for Payment	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_25
Generate Bills/Statements	05.03.030			To support the Bill Generation function, the Revenue System must provide the capability to allow adjustments to billing data prior to billing.	JFMIP-SR-03-01, Jan 03 BG-10		Re-Calculate Receivable	Prospect-to-Order	Generate_Bills_And_Statements_26

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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
Generate Bills/Statements	05.03.031			To support the Bill Generation function, the Revenue System must provide the capability to store billing supporting information.	JFMIP-SR-03-01, Jan 03 BG-12		Confirm Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_27
Generate Bills/Statements	05.03.032			To support the Bill Generation function, the Revenue System must provide the capability to perform on-line “drill downs” from general ledger summary balances to detail transactions and referenced documents.	JFMIP-SR-03-01, Jan 03 BG-13		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Generate_Bills_And_Statements_28
Generate Bills/Statements	05.03.033			To support the Bill Generation function, the Revenue System must provide the capability to issue credit bills when merchandise is returned.	JFMIP-SR-03-01, Jan 03 BG-14		Issue Credit Memo		Generate_Bills_And_Statements_29
Generate Bills/Statements	05.03.034			To support the Bill Generation function, the Revenue System must provide the capability to maintain, on-line, all activity related to the customer including date of last update and last date customer contact made, at document level.	JFMIP-SR-03-01, Jan 03 BG-15		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_30

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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
Generate Bills/Statements	05.03.035			To support the Bill Generation function, the Revenue System must provide the capability to generate recurring billings with pre-defined customer and amount information.	JFMIP-SR-03-01, Jan 03 BG-16		Determine Billing Requirements	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_31
Generate Bills/Statements	05.03.036	Y		To support the Bill Generation function, the Revenue System should provide the capability to sort and summarize billing line item information, using user-defined criteria.	JFMIP-SR-03-01, Jan 03 BG-17		Determine Billing Requirements	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Generate_Bills_And_Statements_32
Generate Bills/Statements	05.03.037	Y		To support the Bill Generation function, the Revenue System should provide the capability to allow customers to access their bills via the Internet.	JFMIP-SR-03-01, Jan 03 BG-18		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Generate_Bills_And_Statements_33
Generate Bills/Statements	05.03.038	Y		To support the Bill Generation function, the Revenue System should provide the capability to produce billing statements with tear-off portion, Magnetic Ink Character Recognition (MICR)-encoded to facilitate a lockbox operation.	JFMIP-SR-03-01, BG-19		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Generate_Bills_And_Statements_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
Generate Bills/Statements	05.03.039			To support the Receivables and Billing process, the Core financial system must provide automated functionality to capture a unique bill number and a bill date on system-generated bills.	OFFM-NO-0106, Jan 06 RMB-16		Generate Dunning		
Record Collections	05.04.003			To support the Collections and Offsets process, the Core financial system must provide automated functionality to apply collections against receivables in the following order: first to penalty and administrative costs, second to interest receivable, and third to outstanding debt principal, in accordance with the Debt Collection Improvement Act (DCIA), unless otherwise stated in program statute.	OFFM-NO-0106, Jan 06 RMD-04; JFMIP-SR-03-01, Jan 03 CP-1	DoDFMR Vol 4, Sep 09, Ch 3,030308	Apply Collection		Record_Collections_1

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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
Record Collections	05.04.008			To support the Collections and Offsets process, the Core financial system must provide automated functionality to capture the following additional information on collections: <ul style="list-style-type: none"> <li>• Vendor/customer ID number and name</li> <li>• Deposit number</li> <li>• Deposit date</li> <li>• Deposit confirmation date</li> <li>• Obligation reference number</li> <li>• Reimbursable agreement reference number</li> <li>• Advance reference number</li> <li>• Payment reference number</li> <li>• Source (Cash, Electronic Fund Transfer (EFT), Check, Money order, Credit card, Intra-governmental Payment and Collection (IPAC), SF 1081, Electronic file from bank, or Treasury Offset Program)</li> <li>• Comments.</li> </ul>	OFFM-NO-0106, Jan 06 RMD-01		Apply Collection		Record_Collections_2

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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
Record Collections	05.04.010			To support the Collection Process, the Revenue System must provide the capability to apply collections to more than one receivable.	JFMIP-SR-03-01, Jan 03 CP-5		Apply Collection		Record_Collections_3
Record Collections	05.04.011			To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections with corresponding revenues, expenditure reductions, advance/prepayment reclassifications or other offsets, when receivables were not previously established.	OFFM-NO-0106, Jan 06 RMD-03; JFMIP-SR-03-01, Jan 03 CP-2		Apply Collection □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collections_4
Record Collections	05.04.014			To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections received against receivables that were waived or written off.	OFFM-NO-0106, Jan 06 RMD-05		Apply Collection □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collections_5

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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
Record Collections	05.04.016			To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections of refunds of previous overpayments or erroneous payments. If a receivable was not previously established, reference the obligation. Reduce cumulative payments and expenditures under the obligation.	OFFM-NO-0106, Jan 06 RMD-06		Apply Collection □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collections_6
Record Collections	05.04.017			To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to capture “Treasury Document #” on all transactions that impact the Fund Balance with Treasury (FBWT).	OFFM-NO-0106, Jan 06 FBA-11		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Record_Collections_7



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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
Record Collections	05.04.022			To support the Collections and Offsets process, the Core financial system must provide automated functionality to record collections against receivables. Reference the receivable document and update customer records and related billing information.	OFFM-NO-0106, Jan 06 RMD-02		Apply Collection □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collections_8
Record Collections	05.04.023			To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to define transactions that impact the FBWT and are reported on the Financial Management Service (FMS) 224, Partial 224, or through the Government wide Accounting (GWA) system as "IPAC", "CA \$HLINK II", "Treasury Disbursing Office (TDO) Payments", or "Reclassifications".	OFFM-NO-0106, Jan 06 FBA-10		Manage Execution with Treasury □ Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Record_Collections_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
Record Collections	05.04.024			To support the Collection Process, the Revenue System must provide the capability to apply collections back to the specific account, contract, or purchase order award to reduce “or liquidate” cumulative payments and expenditures (e.g., upon the refund of erroneous payments).	JFMIP-SR-03-01, Jan 03 CP-3		Apply Collection		Record_Collections_10
Record Collections	05.04.025			To support the Collection Process, the Revenue System must provide the capability to record information associated with a collection at the time funds are applied to an open receivable document, including the deposit ticket number and date, Agency Locator Code (ALC) code, Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS) and accomplish date.	JFMIP-SR-03-01, Jan 03 CP-4		Apply Collection □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collections_11

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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
Record Collections	05.04.026			To support the Collection Process, the Revenue System must provide the capability to re-open closed accounts to record collections after a waiver or write-off of a receivable has been recorded.	JFMIP-SR-03-01, Jan 03 CP-6		Apply Collection □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collections_12
Record Collections	05.04.027			To support the Collection Process, the Revenue System must provide the capability to process SF-5515 debit vouchers, SF 215, charge backs, canceled payments or insufficient funds, to reduce collections and re-establish a receivable.	JFMIP-SR-03-01, Jan 03 CP-7		Apply Collection		Record_Collections_13

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Record Collections	05.04.028			To support the Collection Process, the Revenue System must provide the capability to provide the ability to reduce collections with a miscellaneous adjustment (i.e., journal voucher). For example, a debit voucher/bank adjustment not related to a returned check reduced deposit total.	JFMIP-SR-03-01, Jan 03 CP-8		Apply Collection □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collection_s_14

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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
Record Collections	05.04.029			To support the Collection Process, the Revenue System must provide the capability to maintain customer account information for internal statement of all transactions and to support billing, reporting and research activities, including at a minimum: <ul style="list-style-type: none"> <li>• Account number unique to each transaction or reference (not just unique to customer);</li> <li>• Account balance;</li> <li>• Associated customer ID number;</li> <li>• Date due and age of accounts receivable;</li> <li>• Accounting classification code strip; and</li> <li>• Reimbursable order number, where applicable.</li> </ul>	JFMIP-SR-03-01, Jan 03 CP-9		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Record_Collections_15
Record Collections	05.04.030			To support the Collection Process, the Revenue System must provide the capability to process a receipt against an established receivable and close or liquidate the receivable if payment is in full. Leave the receivable open if not paid in full.	JFMIP-SR-03-01, Jan 03 CP-10		Apply Collection □ Liquidate Outstanding Accounts Receivable Balance		Record_Collections_16

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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
Record Collections	05.04.031			To support the Collection Process, the Revenue System must provide the capability to apply collections to a hierarchy of debts.	JFMIP-SR-03-01, Jan 03 CP-11		Apply Collection		Record_Collections_17
Record Collections	05.04.032			To support the Collection Process, the Revenue System must provide the capability to create a deposit record for a deposit ticket. Info must include: <ul style="list-style-type: none"> <li>• Deposit ticket number (should be able to accommodate an agency assigned number and the Treasury assigned number);</li> <li>• Deposit ticket date;</li> <li>• Deposit ticket amount;</li> <li>• ALC;</li> <li>• Entry date;</li> <li>• Treasury confirmation date;</li> <li>• User ID – for establishing ticket; and</li> <li>• User ID – for closing ticket.</li> </ul>	JFMIP-SR-03-01, Jan 03 CP-12		Apply Collection		Record_Collections_18

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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
Record Collections	05.04.033			To support the Collection Process, the Revenue System must provide the capability to provide the ability to record a receipt, part of which is revenue to the collecting agency, the remainder of the receipt is revenue to other agencies with which the receipt is shared. For example, Immigration and Naturalization Service (INS) collects fees for H-1B visas and retains a small percentage and shares with other agencies.	JFMIP-SR-03-01, Jan 03 CP-14		Apply Collection □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collection_s_19
Record Collections	05.04.034			To support the Collection Process, the Revenue System must provide the capability to automatically record collections by downloading data (lockbox, collection agency, Department of Justice (DOJ), Treasury).	JFMIP-SR-03-01, Jan 03 CP-15		Apply Collection □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collection_s_20

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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
Record Collections	05.04.035			To support the Collection Process, the Revenue System must provide the capability to provide capability to record and subsequently track collections by type (i.e., internally, externally with Treasury Offset Program, or other collection service center or agency).	JFMIP-SR-03-01, Jan 03 CP-16		Apply Collection □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Record_Collections_21
Record Collections	05.04.036			The system must process the write-off of receivables through the allowance for loss on accounts receivable account. If the allowance account has been depleted as a result of write-off activity, then it must be immediately re-estimated and re-established.		DoDFMR Vol 4, Sep 09, Ch 3,030406.C	Create Write Off Package		Record_Collections_22
Manage Delinquent Debt	05.05.002			To support the Debt Management function, the Revenue System must provide the capability to provide information to allow for the automated reporting of delinquent accounts to commercial credit bureaus.	JFMIP-SR-03-01, Jan 03 DM-9		Notify Manage Delinquent Debt		Manage_Delinquent_Debt_1



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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
Manage Delinquent Debt	05.05.005			To support the Debt Management process, the Core financial system must provide automated functionality to Generate IRS form 1099-C in accordance with IRS instructions.	OFFM-NO-0106, Jan 06 RMC-21; JFMIP-SR-03-01, Jan 03 DM-18		Notify Manage Delinquent Debt		Manage_Delinquent_Debt_2
Manage Delinquent Debt	05.05.006			To support the Debt Management process, the Core financial system must provide automated functionality to record the waiver and write-off of receivables, including interest, penalties, and administrative charges. The system must also maintain data to monitor closed accounts.	OFFM-NO-0106, Jan 06 RMC-11; JFMIP-SR-03-01, Jan 03 DM-12		Create Write Off Package 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 Procure-to-Pay Prospect-to-Order Service Request-to	Manage_Delinquent_Debt_3

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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
Manage Delinquent Debt	05.05.007			To support the Debt Management process, the Core financial system must provide automated functionality to identify receivables that may be eligible for write-off. Selection criteria are: <ul style="list-style-type: none"> <li>• Delinquent debt age category</li> <li>• Customer type</li> <li>• Receivable type.</li> </ul> Display selected items on-line. Include the receivable number, outstanding amount, age of receivable, vendor or customer name, and vendor or customer ID number of each receivable. Provide the option to mark a receivable as eligible for write-off. The system must also generate the appropriate entries.	OFFM-NO-0106, Jan 06 RMC-10; JFMIP-SR-03-01, Jan 03 DM-16		Create Write Off Package		Manage_Delinquent_Debt_4

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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
Manage Delinquent Debt	05.05.008			To the extent that realization of the full amount of revenue is not probable due to credit losses (caused by the failure of the debtor to pay the established or negotiated price), the system must recognize an expense and increase the allowance for bad debts if the bad debts can be reasonably estimated. The amount of the bad debt expense should be separately shown.	SFFAS-7, Jun 08, Para 40		Calculate Allowance for Loss on Public Receivable 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 Procure-to-Pay Prospect-to-Order Service Request-to	Manage_Delinquent_Debt_5
Manage Delinquent Debt	05.05.010			To support the Debt Management process, the Core financial system must provide automated functionality to generate a delinquent debt referral file for transmission to Treasury in accordance with the Debt Collection Improvement Act (DCIA).	OFFM-NO-0106, Jan 06 RMC-15		Notify Manage Delinquent Debt		Manage_Delinquent_Debt_6

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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
Manage Delinquent Debt	05.05.011			To support the Debt Management process, the Core financial system must provide automated functionality to identify receivables that may be eligible for referral. Selection criteria are: <ul style="list-style-type: none"> <li>• Delinquent debt age category</li> <li>• Customer type</li> <li>• Receivable type.</li> </ul> Display selected items on-line. Include receivable number, receivable amount, age of receivable, vendor or customer name, and vendor or customer ID number of each receivable. Provide the option to mark receivables as eligible referral.	OFFM-NO-0106, Jan 06 RMC-14		Notify Manage Delinquent Debt		Manage_Delinquent_Debt_7
Manage Delinquent Debt	05.05.012			To support the Debt Management function, the Revenue System must provide the capability to create files of delinquent accounts for electronic submission to collection agencies and appropriate federal agencies.	JFMIP-SR-03-01, Jan 03 DM-10		Notify Manage Delinquent Debt		Manage_Delinquent_Debt_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
Manage Delinquent Debt	05.05.013			To support the Debt Management function, the Revenue System must provide the capability, for accounts referred to the Department of Justice, to capture the judgment date, amount and the post-judgment interest rate. Automatically accrue interest on the judgment. Compound interest on the anniversary date of the judgment and accrue interest on new principal amount.	JFMIP-SR-03-01, Jan 03 DM-13		Notify Manage Delinquent Debt		Manage_Delinquent_Debt_9
Manage Delinquent Debt	05.05.014			To support the Debt Management function, the Revenue System must provide the capability to support generation of demand letters at predefined intervals or on an ad-hoc basis.	JFMIP-SR-03-01, Jan 03 DM-19		Send Demand Letter		Manage_Delinquent_Debt_10
Manage Delinquent Debt	05.05.015			To support the Debt Management function, the Revenue System must provide the capability to support storage and retrieval of history of demand letters and dates by account.	JFMIP-SR-03-01, Jan 03 DM-20		Send Demand Letter		Manage_Delinquent_Debt_11

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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
Manage Delinquent Debt	05.05.016			To support the Debt Management function, the Revenue System must provide the capability to produce case history of litigation activities including date sent, nature of complaint, prejudgment, agreement, type of judgment – default/summary/consent , reason returned by Department of Justice, amount outstanding and amount collected.	JFMIP-SR-03-01, Jan 03 DM-22		Refer to Legal		Manage_Delinquent_Debt_12
Manage Delinquent Debt	05.05.017			To support the Debt Management process, the Core financial system must provide automated functionality to maintain data on receivables that have been waived or written-off.	OFFM-NO-0106, Jan 06 RMC-13		Notify Manage Delinquent Debt		
Reporting	05.06.001			The system must capture and report receivables from federal entities separately from receivables from nonfederal entities.	SFFAS-1, Jun 08, Para 42	DoDFMR Vol 4, Sep 09, Ch 3,030102	Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_And_AR_Reporting_1
Reporting	05.06.004			The system must account for, and report on, advances and prepayments made to federal entities separately from advances and prepayments made to nonfederal entities.	SFFAS-1, Jun 08, Para 61	DoDFMR Vol 4, Jun 09, Ch 5, 050401.B	Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_And_AR_Reporting_2

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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
Reporting	05.06.005			For an entity that provides goods or services to the public or another government entity, the system must support financial statement disclosure of the full cost or market pricing guidelines with the public, as set forth in OMB Circular A-25 or in subsequent amendments in circulars that sets forth pricing guidance.	SFFAS-7, Jun 08, Para 46 (a); OMB Circular No. A-25 Revised, paragraph 6. d		Request, Collect, and Analyze Narrative and or Footnote Information		Revenue_And_AR_Reporting_3
Reporting	05.06.006			For an entity that provides goods or services to the public or another government entity, the system must support disclosure in its financial statements those exchange transactions with the public in which prices are set by law or executive order and are not based on full or market price.	SFFAS-7, Jun 08, Para 46 (b)		Request, Collect, and Analyze Narrative and or Footnote Information		Revenue_And_AR_Reporting_4

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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
Reporting	05.06.007			For an entity that provides goods or services to the public or another government entity, the system must support disclosure in its financial statements the nature of those Intragovernmental exchange transactions in which the entity provides goods or services at a price less than the full cost or does not charge a price at all. Disclosures must include an explanation of the amount and the reason for the disparity between the billing (if any) and full cost.	SFFAS-7, Jun 08, Para 46 (c)		Request, Collect, and Analyze Narrative and or Footnote Information		Revenue_And_AR_Reporting_5
Reporting	05.06.008			For an entity that provides goods or services to the public or another government entity, the system must disclose in its financial statements the full amount of the expected loss when specific goods are made to order under a contract, or specific services are produced to order under a contract, and a loss on the contract is probable and measurable.	SFFAS-7, Jun 08, Para 46 (d)		Request, Collect, and Analyze Narrative and or Footnote Information		Revenue_And_AR_Reporting_6



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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
Reporting	05.06.009			To support the Internal and External Reporting function, the Revenue System must be able to export data from the Revenue System to the Core financial system.	JFMIP-SR-03-01, Jan 03 IER-1		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_7
Reporting	05.06.010			To support the Internal and External Reporting function, the Revenue System must be able to support provision (to Core Financial System or directly) of data electronically using Government Online Accounting Link System (GOALS) II as required by the Department of the Treasury for the Form 224, Statement of Transactions, and Treasury Report on Receivables.	TFM Transmittal Letter No. 636, TFM Volume 1, Part 1, Chapter 2000, Section 2045.10; JFMI P-SR-03-01, Jan 03 IER-2		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_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
Reporting	05.06.011			To support the Internal and External Reporting function, the Revenue System must be able to create, compute, and post all necessary financial transactions.	JFMIP-SR-03-01, Jan 03 IER-3		Maintain Accounts Receivable Balances □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_And_AR_Reporting_9
Reporting	05.06.012			To support the Internal and External Reporting function, the Revenue System must be able to track receivables that have been forwarded to an external collection agency (e.g., Treasury).	JFMIP-SR-03-01, Jan 03 IER-4		Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_And_AR_Reporting_10

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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
Reporting	05.06.013			To support the Internal and External Reporting function, the Revenue System must be able to support provision of data for the preparation of consolidated financial statements as required by the Federal Accounting Standards Advisory Board (FASAB) and the current Office of Management and Budget (OMB) Bulletin on Form and Content of Agency Financial Statements requirements	JFMIP-SR-03-01, Jan 03 IER-5		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_11
Reporting	05.06.014			To support the Internal and External Reporting function, the Revenue System must be able to report financial activity transactions by any element within the accounting classification structure (e.g., individual or hierarchical organization code, project code).	JFMIP-SR-03-01, Jan 03 IER-6		Perform Financial Reporting Record and Manage Receivable Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_And_AR_Reporting_12

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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
Reporting	05.06.015			To support the Internal and External Reporting function, the Revenue System must be able to identify government, including inter- and intra- agency transactions and non-government revenues and expenses to support preparation of external reports.	JFMIP-SR-03-01, Jan 03 IER-7		Record and Manage Receivable □ Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_And_AR_Reporting_13
Reporting	05.06.016			To support the Internal and External Reporting function, the Revenue System must be able to produce report of transaction level details for the Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS) totals on the Financial Management Service (FMS) Form 224, Statement of Transactions.	JFMIP-SR-03-01, Jan 03 IER-8		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_14

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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
Reporting	05.06.017			To support the Internal and External Reporting function, the Revenue System must be able to support production of daily on-line Available Funds report(s) for each TAS/TAFS that is subject to Federal Agencies' Centralized Trial-Balance System (FACTS) II reporting requirements. Support must be provided for the parameters established by FMS.	JFMIP-SR-03-01, Jan 03 IER-9		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_15

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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
Reporting	05.06.018			To support the Internal and External Reporting function, the Revenue System must be able to Provide on-line subsidiary revenue activity summary at the internal fund, organization, and TAS/TAFS levels. The subsidiary summary must provide the following minimum data elements for each applicable general ledger account: • The balance at the beginning of the accounting period, • The total amount of debits by transaction type for the accounting period, • The total amount of credits by transaction type for the accounting period, and • The cumulative ending balance for the accounting period.	JFMIP-SR-03-01, Jan 03 IER-10		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_16
Reporting	05.06.019			To support the Internal and External Reporting function, the Revenue System must be able to support reporting of FACTS I and FACTS II data as required by the core financial management system.	JFMIP-SR-03-01, Jan 03 IER-11		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_17

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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
Reporting	05.06.020			<p>To support the Internal and External Reporting function, the Revenue System must be able to produce an on-line transaction register at the internal fund, organization, and TAS/TAFS level for each accounting period, that provides the following data elements:</p> <ul style="list-style-type: none"> <li>• Fiscal year;</li> <li>• TAS/TAFS;</li> <li>• Internal fund;</li> <li>• Document number;</li> <li>• Document entry date;</li> <li>• Document entry time;</li> <li>• Document entry User ID;</li> <li>• Document transaction date;</li> <li>• Transaction type;</li> <li>• Debit account number;</li> <li>• Debit account object class;</li> <li>• Debit amount;</li> <li>• Credit account number;</li> <li>• Credit account object class;</li> <li>• Credit amount;</li> <li>• United States Standard General Ledger (USSGL) attribute domain headings; and</li> <li>• USSGL attribute values associated with the transaction.</li> </ul> <p>The register must include all transactions that</p>	JFMIP-SR-03-01, Jan 03 IER-12		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_18

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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
				occurred within the accounting period specified.					
Reporting	05.06.021			To support the Internal and External Reporting function, the Revenue System must be able to forward aging reports to the appropriate individuals with write-off approval authority using automated workflow facilities.	JFMIP-SR-03-01, Jan 03 IER-13		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_19
Reporting	05.06.022			To support the Internal and External Reporting function, the Revenue System must be able to report the financial information required for program management performance reporting.	JFMIP-SR-03-01, Jan 03 IER-14		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_20
Reporting	05.06.023	Y		To support the Internal and External Reporting function, the Revenue System should provide the capability to “Drill down” to detail transactions for any summary level within a report for transactions originally input and maintained within the accounting and/or financial management system.	JFMIP-SR-03-01, Jan 03 IER-15		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_21



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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
Reporting	05.06.024	Y		To support the Internal and External Reporting function, the Revenue System should provide the capability to save customized report/query routines and/or results with the capability to transmit either electronically.	JFMIP-SR-03-01, Jan 03 IER-16		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_22
Reporting	05.06.025	Y		To support the Internal and External Reporting function, the Revenue System should provide the capability to report process compatibility with both database and application security protocols.	JFMIP-SR-03-01, Jan 03 IER-17		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_23
Reporting	05.06.026	Y		To support the Internal and External Reporting function, the Revenue System should provide the capability to perform exception and data ranking reporting based on user-defined parameters.	JFMIP-SR-03-01, Jan 03 IER-18		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_24
Reporting	05.06.027	Y		To support the Internal and External Reporting function, the Revenue System should provide the capability to define and modify customized reports.	JFMIP-SR-03-01, Jan 03 IER-19		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_25

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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
Reporting	05.06.028	Y		To support the Internal and External Reporting function, the Revenue System should provide the capability to report on collection statistics by customer and agency during a reporting period.	JFMIP-SR-03-01, Jan 03 IER-20		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_26
Reporting	05.06.029	Y		To support the Internal and External Reporting function, the Revenue System should provide the capability to provide a revenue source code structure to identify and classify types of revenue and receipts as defined by the user. For example, categories could be rental income, sales by product type, income by type of service performed and others.	JFMIP-SR-03-01, Jan 03 IER-21		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_27

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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
Customer Order Options	05.07.001			To support Customer Order Options, the Revenue System must provide the capability to process and track orders to determine order status and allow for detailed (by customer) and batched information required in RO-1 (see requirement 05.08.01). In a non-exchange revenue transaction, collect the same data a customer order provides in an exchange revenue transaction (see examples of non-exchange revenues). Customer order data is to be retained to capture an order's entire history for handling inquiries and providing an audit trail. OMB's Business Rules for Intragovernmental Transactions, (M-07-03), requirements must also be supported (i.e., providing DUNS numbers, order numbers, standard data elements for billing records, and others). Also, customer order data is to be filed in accordance with National Archives and Records Administration (NARA) regulations for the required time frames	JFMIP-SR-03-01, Jan 03 CO-1		Monitor Contract or Order Performance		Customer_Order_Options_1

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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
				based on the type of record and activity.					
Customer Order Options	05.07.002			To support Customer Order Options, the Revenue System must provide the capability to ensure that order fulfillment and revenue can be associated with a specific Intragovernmental order, the seller must capture the buyer's Intragovernmental order number in the seller's order fulfillment or revenue system to associate the buyer's order number with any agreement or control number assigned by the seller's system.	JFMIP-SR-03-01, Jan 03 CO-2		Monitor Contract or Order Performance		Customer_Order_Options_2
Customer Order Options	05.07.003	Y		To support Customer Order Options, the Revenue System should provide the capability to receive customer orders via Internet.	JFMIP-SR-03-01, Jan 03 CO-3		Capture Receivable Request Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Customer_Order_Options_3
Customer Order Options	05.07.004	Y		To support Customer Order Options, the Revenue System should provide an integrated customer management relationship to establish a single view of account information.	JFMIP-SR-03-01, Jan 03 CO-4		Establish Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Customer_Order_Options_4

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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
Remittance Options	05.08.001			To support revenue tracking and various methods of payment of the Remittance Options function, the Revenue System must provide the capability to maintain a customer record at the individual document level capturing: <ul style="list-style-type: none"> <li>• Unique Order Sequence ID;</li> <li>• Agency Location Code (ALC) for Deposit transactions for Federal customers only;</li> <li>• ALC at the transaction level for Federal customers only;</li> <li>• Treasury Appropriation Fund Symbol (TAFS);</li> <li>• Data elements required in OMB “Business Rules for Intragovernmental Transactions”, (M-07-03);</li> <li>• Customer name;</li> <li>• Customer ID number;</li> <li>• Taxpayer Identification Number (TIN);</li> <li>• Customer addresses, i.e., physical, mailing, email and billing;</li> <li>• Contact name;</li> <li>• Contact telephone number;</li> <li>• Federal vs. Non-Federal indicator;</li> <li>• Six-digit Trading Partner code;</li> </ul>	JFMIP-SR-03-01, Jan 03 RO-1		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Remittance_Options_1

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				<ul style="list-style-type: none"> <li>• IRS 1099-C indicator (For non-Federal Account s Receivable needed in case of debt write-off);</li> <li>• Comment field;</li> <li>• Date of last update;</li> <li>• User ID of last update;</li> <li>• Order Type Indicator (i.e., walk up; phone; fax; electronic; mail);</li> <li>• Method of Payment (cash, check, money order, electronic payment, charge or credit card, debit card, advance reduction, and on account);</li> <li>• Amount received;</li> <li>• Date of each payment received;</li> <li>• Unfilled Customer Orders (for use when funds are received with a delay in filling the customer’s order);</li> <li>• custodial or non-custodial;</li> <li>• Exchange or non-exchange; and</li> <li>• Date order filled.</li> </ul>					
Remittance Options	05.08.002	Y		To support Remittance Options, the Revenue System should provide the capability to alert customers holding outstanding or overdue accounts and alert internal users.	JFMIP-SR-03-01, Jan 03 RO-2		Send Demand For Payment to Customer		Remittance_Options_2

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Remittance Options	05.08.003	Y		To support Remittance Options, the Revenue System should provide the capability to create and maintain a “Personalized page” that allows users to access and track program specific information including information on payment options, amounts due, payment history and laws mandating reason for and use of payment.	JFMIP-SR-03-01, Jan 03 RO-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Remittance_Options_3
Cashier Function	05.09.001			To support the Cashier Function, the Revenue System must provide the capability to identify the TAFS for which the deposit is being made.	JFMIP-SR-03-01, Jan 03 CF-1		Apply Collection		Cashier_Function_1
Cashier Function	05.09.002			To support the Cashier Function, the Revenue System must provide the capability to recognize and classify collections in the proper budgetary categories. Record and control all prescribed types of budgetary authorities relative to earned and unearned revenue or cash collections (both cash and accrual basis), including spending authority from offsetting collections.	JFMIP-SR-03-01, Jan 03 CF-2		Apply Collection □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Cashier_Function_2

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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
Cashier Function	05.09.003			To support the Cashier Function, the Revenue System must provide the capability to recognize and record advance payments received.	JFMIP-SR-03-01, Jan 03 CF-3		Match to Outstanding Liability Balance □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Cashier_Function_3
Cashier Function	05.09.004			To support the Cashier Function, the Revenue System must provide the capability to recognize and record cash donations as non-exchange revenue.	JFMIP-SR-03-01, Jan 03 CF-4		Generate Pro Forma Entries for Donation □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Cashier_Function_4



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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
Cashier Function	05.09.005			To support the Cashier Function, the Revenue System must provide the capability to perform transaction cross-referencing in which a user can perform a query to locate the details of associated transactions in the processing "chain" (e.g., querying on a receivable would provide any associated cash receipts).	JFMIP-SR-03-01, Jan 03 CF-5		Update Receivable Information		Cashier_Function_5
Cashier Function	05.09.006			To support the Cashier Function, the Revenue System must provide the capability to track funds at various levels based on required elements of the accounting classification and project/program accounting structure.	JFMIP-SR-03-01, Jan 03 CF-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Cashier_Function_6

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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
Proprietary and Budgetary Accounting Functions	05.10.001			<p>To support Proprietary and Budgetary Accounting functions of the United States Standard General Ledger (USSGL), the Revenue System must provide the capability to allow internal users to indicate whether the collecting entity retains the revenue or transfers it to others.</p> <ul style="list-style-type: none"> <li>• Exchange revenue must be recognized within the same reporting period the entity provides goods or services to the public or another government entity (accrual accounting).</li> <li>• For services, revenue should be recognized when the services are performed.</li> <li>• For specific goods made to order under a contract or services produced under a contract, revenue should be recognized in proportion to estimated total cost when goods and services are acquired to fulfill the contract.</li> <li>• For goods kept in inventory, revenue should be recognized when the goods are dropped from inventory (shipped) to the</li> </ul>	JFMIP-SR-03-01, Jan 03 BPA-1		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Proprietary_And_Budgetary_Accounting_Functions_1

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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
				customer.					
Proprietary and Budgetary Accounting Functions	05.10.002			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must provide the capability to record the actual price that is received or receivable under the established pricing arrangements. A receivable should be recorded if cash has not been received and an appropriate allowance should be established. Unearned revenue should be recorded if amounts have been received, but goods or services have not yet been provided.	JFMIP-SR-03-01, Jan 03 BPA-2		Post to General Ledger □ Record and Manage Receivable	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 Procure-to-Pay Prospect-to-Order Service Request-to	Proprietary_And_Budgetary_Accounting_Functions_2
Proprietary and Budgetary Accounting Functions	05.10.003			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must match revenue with costs for determining the net cost of operations. The components of net cost should also include the gross cost of providing services that did not earn exchange revenue. If the collecting entity transfers the exchange revenue it should account for that revenue as a custodial activity.	JFMIP-SR-03-01, Jan 03 BPA-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Proprietary_And_Budgetary_Accounting_Functions_3

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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
Proprietary and Budgetary Accounting Functions	05.10.004			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must properly classify revenue and inflows to facilitate preparing financial statements that meet the Federal financial reporting objectives. In order to measure performance, exchange revenue must be matched with costs whereas non-exchange revenue is not matched with costs because they are not earned in the operations process.	JFMIP-SR-03-01, Jan 03 BPA-4		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Proprietary_And_Budgetary_Accounting_Functions_4
Proprietary and Budgetary Accounting Functions	05.10.005			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must recognize revenue when the entity establishes a specifically identifiable, legally enforceable claim to cash or other assets, to the extent that the collection is probable and reasonably measurable.	JFMIP-SR-03-01, Jan 03 BPA-5		Calculate Associated Revenue 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 Procure-to-Pay Prospect-to-Order Service Request-to	Proprietary_And_Budgetary_Accounting_Functions_5

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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
Proprietary and Budgetary Accounting Functions	05.10.006			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must measure taxes and duties on the cash basis, and the cash basis amount(s) should be shown in conjunction with the accrual amounts recognized. The source and disposition of revenue from taxes, duties, and related fines, penalties, and interest should be measured by the collecting entities in a manner that enables reporting of (1) cash collections, refunds, and the “accrual adjustment” necessary to determine the total revenue and (2) cash or cash equivalents transferred to each of the recipient entities and the revenue amounts to be recognized by each of them.	JFMIP-SR-03-01, Jan 03 BPA-6		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_6

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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
Proprietary and Budgetary Accounting Functions	05.10.007			<p>To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must provide extensive disclosures for estimating future cash flows and for overseeing their custodial responsibilities. For proper disclosures for non-exchange revenue, the following must be disclosed:</p> <ul style="list-style-type: none"> <li>• Basis of Accounting;</li> <li>• Factors affecting the ability to collect (e.g., non-voluntary collections are more difficult than donated ones);</li> <li>• Distinction of the categories of accounts receivable (accrual, cash, modified cash) and the amounts involved;</li> <li>• Include self-assessments, or post-audits, by customer (or importers), penalties, interest, unearned revenues, refunds, refund offsets and drawbacks, abatements, accounts receivable written off during the reporting period as uncollectible, and provisions made to the allowance for uncollectible amounts;</li> <li>• Cumulative cash</li> </ul>	JFMIP-SR-03-01, Jan 03 BPA-7		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_7

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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
				collections and refunds by year and type.					
Proprietary and Budgetary Accounting Functions	05.10.008			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must account for (1) trust funds legally entitled to excise taxes collected, (2) trust funds legally entitled to receive Social Security taxes accrued, (3) collection entities entitled to retain revenue, and (4) the general fund, the amount collected should be accounted for as a custodial activity by the collecting entity.	JFMIP-SR-03-01, Jan 03 BPA-8		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_8
Proprietary and Budgetary Accounting Functions	05.10.009			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must account for fines and penalties – the point in time when a claim to resources arises will depend on the nature of the fine and the associated legal and administrative processes. An allowance for uncollectible accounts should be recognized as a revenue adjustment and determined in accordance with other standards.	JFMIP-SR-03-01, Jan 03 BPA-9		Apply Collection □ Calculate Allowance for Loss on Public Receivable		Proprietary_And_Budgetary_Accounting_Functions_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
Proprietary and Budgetary Accounting Functions	05.10.010			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must recognize revenue arising from donations for those inflows of resources that meet recognition criteria for assets and estimate the fair value of the contribution.	JFMIP-SR-03-01, Jan 03 BPA-10		Generate Pro Forma Entries for Donation		Proprietary_And_Budgetary_Accounting_Functions_10
Proprietary and Budgetary Accounting Functions	05.10.011			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must record the total amount of billing offset against advance payments received and automatically liquidate the advance amount recorded in the core system based on billings generated from the Revenue System either partially or fully, to interface with the core and allow the recording of refunds of amounts advanced, if necessary.	JFMIP-SR-03-01, Jan 03 BPA-11		Determine If Receivable Can Be Offset <input type="checkbox"/> 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 Procure-to-Pay Prospect-to-Order Service Request-to	Proprietary_And_Budgetary_Accounting_Functions_11



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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
Proprietary and Budgetary Accounting Functions	05.10.012			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must provide control features that ensure that the amounts reflected in the funds control structure agree with the related general ledger account balances at the end of each update cycle.	JFMIP-SR-03-01, Jan 03 BPA-12		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_12
Proprietary and Budgetary Accounting Functions	05.10.013			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must establish interface with core system for updates of advances from accounts in the core system, as well as related billings and accounts receivable data. The Revenue System must verify that the billing amount to the customer does not exceed the amount authorized by the reimbursable agreement (RA) when applicable prior to generating bills and recognizing revenue.	JFMIP-SR-03-01, Jan 03 BPA-13		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_13

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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
Proprietary and Budgetary Accounting Functions	05.10.014			To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must record and maintain RAs (e.g., inter-agency agreements, memorandums of understanding) so that monthly, quarterly, and fiscal year-to-date as well as inception-to-date information can be presented.	JFMIP-SR-03-01, Jan 03 BPA-14		Monitor Contract or Order Performance □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Proprietary_And_Budgetary_Accounting_Functions_14
Deposit Account Function	05.11.001			To support the Deposit Account Function, the Revenue System must provide the capability to create a new deposit account (escrow account) record with data element fields required in RO-1 (see requirement 05.08.01) to record account history and activity.	JFMIP-SR-03-01, Jan 03 DAS-1		Post to General Ledger □ Record and Manage Receivable	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 Procure-to-Pay Prospect-to-Order Service Request-to	Deposit_Account_Function_1

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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
Deposit Account Function	05.11.002			To support the Deposit Account Function, the Revenue System must provide the capability to provide access to update deposit account records for both active and inactive deposit accounts. Modifications to any deposit account data will be date effective.	JFMIP-SR-03-01, Jan 03 DAS-2		Post to General Ledger Record and Manage Receivable	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 Procure-to-Pay Prospect-to-Order Service Request-to	Deposit_Account_Function_2
Deposit Account Function	05.11.003			To support the Deposit Account Function, the Revenue System must provide the capability to close a deposit account. The system will record the disposition of any remaining balance. Closed deposit account records will be archived.	JFMIP-SR-03-01, Jan 03 DAS-3		Post to General Ledger Record and Manage Receivable	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 Procure-to-Pay Prospect-to-Order Service Request-to	Deposit_Account_Function_3

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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
Deposit Account Function	05.11.004			To support the Deposit Account Function, the Revenue System must provide the capability to process remittances to and charges against a deposit account. Remittances will be processed in the same record format as a payment.	JFMIP-SR-03-01, Jan 03 DAS-4		Post to General Ledger □ Record and Manage Receivable	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 Procure-to-Pay Prospect-to-Order Service Request-to-	Deposit_Account_Function_4
Deposit Account Function	05.11.005			To support the Deposit Account Function, the Revenue System must provide the capability to provide monthly statements of transaction activity in paper and/or electronic form.	JFMIP-SR-03-01, Jan 03 DAS-5		Perform Financial Reporting □ Record and Manage Receivable	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deposit_Account_Function_5
Deposit Account Function	05.11.006			To support the Deposit Account Function, the Revenue System must provide the capability to notify customers (if specified) if their deposit account balance drops below a certain dollar amount.	JFMIP-SR-03-01, Jan 03 DAS-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deposit_Account_Function_6

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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
Deposit Account Function	05.11.007			To support the Deposit Account Function, the Revenue System must provide the capability to validate accounts by not accepting a transaction for a charge against a deposit account until the system has determined that the account number is valid, not delinquent, and has a sufficient balance to cover the charge. If the balance is not sufficient to cover the charge, the system must send notification to the customer and a notice permitting/delaying service to be rendered. Any deposit account transaction that causes an overdrawn balance without notification shall be rejected by the system.	JFMIP-SR-03-01, Jan 03 DAS-7		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deposit_Account_Function_7

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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
Deposit Account Function	05.11.008			To support the Deposit Account Function, the Revenue System must provide the capability to apply penalty charges for deposit account balances that fall below a predetermined level at any point in time or at a predetermined point, such as at the end of a month. The predetermined level and assessment date may vary by deposit account type. These penalty charges shall be automatically assigned by the system.	JFMIP-SR-03-01, Jan 03 DAS-8		Calculate Penalty		Deposit_Account_Function_8
Transaction Validation	05.12.001			To support the Transaction Validation activity, the Revenue System must provide the capability to comply with USSGL posting rules and update appropriate documents and any related tables, when accounting transactions are recorded in a subsidiary ledger within the Revenue System. Use standard transactions when recording accounting events.	JFMIP-SR-03-01, Jan 03 TV-1		Post to General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	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 Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_1

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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
Transaction Validation	05.12.002			To support the Transaction Validation activity, the Revenue System must provide the capability to interface with the core financial system to record transactions consistent with USSGL posting rules.	JFMIP-SR-03-01, Jan 03 TV-2		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 Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_2
Transaction Validation	05.12.003			To support the Transaction Validation activity, the Revenue System must provide the capability to allow users to define and maintain standard rules that control subsidiary ledger account postings for all accounting events when accounting transactions are recorded in a subsidiary ledger within the Revenue System. The process of defining posting rules can be accomplished in a variety of ways, including (but not limited to) using: transaction codes, screen "templates," derivation rules, and others.	JFMIP-SR-03-01, Jan 03 TV-3		Post to General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	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 Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_3

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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
Transaction Validation	05.12.004			To support the Transaction Validation activity, the Revenue System must provide the capability to enable users to selectively require, omit, or set a default value for individual accounting classification elements.	JFMIP-SR-03-01, Jan 03 TV-4		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Revenue_AR_Transaction_Validation_4
Transaction Validation	05.12.005			To support the Transaction Validation activity, the Revenue System must provide the capability to allow users to define and process system-generated transactions, such as automated accruals (e.g., interest accrual entries), pre-closing and closing entries, and transactions that generate other transactions in those cases where a single transaction is not sufficient.	JFMIP-SR-03-01, Jan 03 TV-5		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 Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_5



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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
Transaction Validation	05.12.006			To support the Transaction Validation activity, the Revenue System must provide the capability to liquidate (automatically), partially or in full, the balance of open documents by line item. This capability will be used in the liquidation of various documents such as receivables and advances, upon the processing of subsequent related transactions (e.g., liquidate a receivable upon entry of the corresponding collection).	JFMIP-SR-03-01, Jan 03 TV-6		Liquidate Principal Balance		Revenue_AR_Transaction_Validation_6
Transaction Validation	05.12.007			To support the Transaction Validation activity, the Revenue System must provide the capability to control the correction and reprocessing of all erroneous transactions gathered through interfaces through the use of error/suspense files. Erroneous transactions must be maintained until corrected and posted at the specific request of a user.	JFMIP-SR-03-01, Jan 03 TV-7		Generate General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_7

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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
Transaction Validation	05.12.008			To support the Transaction Validation activity, the Revenue System must provide the capability to provide immediate, on-line notification to the user of erroneous transactions obtained through direct data entry. Advise reason for error and provide the ability to enter corrections on-line.	JFMIP-SR-03-01, Jan 03 TV-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_8
Transaction Validation	05.12.009			To support the Transaction Validation activity, the Revenue System must provide the capability to provide controls to prevent the creation of initial duplicate transactions. For example, prevent the use of the same unique transaction identification number (e.g., document number).	JFMIP-SR-03-01, Jan 03 TV-9		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_9
Transaction Validation	05.12.010			To support the Transaction Validation activity, the Revenue System must provide the capability to provide a warning message when the user attempts to input a check number that has already been recorded for the related debtor.	JFMIP-SR-03-01, Jan 03 TV-10		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_10

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Transaction Validation	05.12.011			To support the Transaction Validation activity, the Revenue System must provide the capability to validate the fields for all accounting classification elements required to process the transaction prior to posting [e.g., fields pertaining to Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS), revenue source, invoice number, debtor or customer code and organization].	JFMIP-SR-03-01, Jan 03 TV-11		Receive and Validate Request for Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_11
Transaction Validation	05.12.012			To support the Transaction Validation activity, the Revenue System must provide the capability to enter, edit, and store transactions in the current accounting period for automatic processing in a future accounting period for one-time events and/or monthly recurring entries.	JFMIP-SR-03-01, Jan 03 TV-12		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 Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_12

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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
Transaction Validation	05.12.013			To support the Transaction Validation activity, the Revenue System must provide the capability to capture the six-digit trading partner code (as specified by Treasury) when processing all transactions that directly involve another Federal entity (i.e., both parties to a transaction are Federal entities).	JFMIP-SR-03-01, Jan 03 TV-13		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 Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_13
Transaction Validation	05.12.014			To support the Transaction Validation activity, the Revenue System must provide the capability to capture transaction dates (effective date of the transaction) and posting dates (date transaction forwarded to core financial system or posted to the general ledger).	JFMIP-SR-03-01, Jan 03 TV-14		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 Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_14

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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
Transaction Validation	05.12.015			To support the Transaction Validation activity, the Revenue System must provide the capability to determine (automatically) the posting date from the system date for all transactions. Automatically associate a default accounting period for each transaction, but allow authorized user to override.	JFMIP-SR-03-01, Jan 03 TV-15		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 Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_15
Transaction Validation	05.12.016			To support the Transaction Validation activity, the Revenue System must provide the capability to reverse (automatically with prior discretion of user) entries by the following parameters: transaction or document type, date range, schedule numbers, transaction identification number (i.e., document number) range, and trading partner.	JFMIP-SR-03-01, Jan 03 TV-16		Capture Pro Forma Entries Generate General Ledger Transactions Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_16

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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
Transaction Validation	05.12.017			To support the Transaction Validation activity, the Revenue System must provide the capability to permit posting to the current and prior months concurrently until the prior month closing is complete while interacting with the core financial system within that fiscal year.	JFMIP-SR-03-01, Jan 03 TV-17		Capture Pro Forma Entries □ Generate General Ledger Transactions □ Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_17
Transaction Validation	05.12.018			To support the Transaction Validation activity, the Revenue System must provide the capability to post to the current fiscal year and prior fiscal year concurrently until prior year-end closing is complete while interacting with the core financial system within that fiscal year.	JFMIP-SR-03-01, Jan 03 TV-18		Capture Pro Forma Entries □ Generate General Ledger Transactions □ Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_18

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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
Transaction Validation	05.12.019			To support the Transaction Validation activity, the Revenue System must provide the capability to record different transaction types at the detailed transaction level.	JFMIP-SR-03-01, Jan 03 TV-19		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 Procure-to-Pay Prospect-to-Order Service Request-to-	Revenue_AR_Transaction_Validation_19
Transaction Validation	05.12.020			To support the Transaction Validation activity, the Revenue System must provide the capability to validate that all deposits to a receivable or unbilled revenue account balance the total of the deposit.	JFMIP-SR-03-01, Jan 03 TV-20		Maintain Accounts Receivable Balances	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_20
Transaction Validation	05.12.021			To support the Transaction Validation activity, the Revenue System must provide the capability to employ appropriate edits at the point of entry to ensure that all required data have been entered and to validate the accuracy of the data prior to acceptance.	JFMIP-SR-03-01, Jan 03 TV-21		Receive and Validate Request for Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_21

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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
Transaction Validation	05.12.022			To support the Transaction Validation activity, the Revenue System must provide the capability to record the user's identification as part of the transaction record.	JFMIP-SR-03-01, Jan 03 TV-22		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 Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_22
Transaction Validation	05.12.023			To support the Transaction Validation activity, the Revenue System must provide the capability to determine that the account number is valid, the credit card has not expired, and there is sufficient credit available to cover the charge. Any credit card transaction that does not meet these criteria will be declined by the system.	JFMIP-SR-03-01, Jan 03 TV-23		Validate Customer Information	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_23



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Transaction Validation	05.12.024			To support the Transaction Validation activity, the Revenue System must provide the capability to reject a transaction or provide a warning message when attempting to post a transaction that would cause general ledger debits and credits to be out-of-balance at a level below the TAS/TAFS (e.g., organization level).	JFMIP-SR-03-01, Jan 03 TV-24		Reject Accounts Receivable Request	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_24
Transaction Validation	05.12.025			To support the Transaction Validation activity, the Revenue System must provide the capability to process and track transactions in both foreign currency and U.S. dollars.	JFMIP-SR-03-01, Jan 03 TV-25		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_25
Transaction Validation	05.12.026	Y		To support the Transaction Validation activity, the Revenue System should provide the capability to allow the user to relate memorandum accounts with budgetary and proprietary accounts in the definition of a standard transaction.	JFMIP-SR-03-01, Jan 03 TV-26		Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_26

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Transaction Validation	05.12.027	Y		To support the Transaction Validation activity, the Revenue System should provide the capability to perform validation checks for use of certain general ledger accounts associated with specific authority (e.g., Cashiers fund, borrowing authority) prior to posting a transaction.	JFMIP-SR-03-01, Jan 03 TV-27		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 Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Transaction_Validation_27
Transaction Validation	05.12.028	Y		To support the Transaction Validation activity, the Revenue System should provide the capability to calculate progress payments to foreign vendors based on current exchange rates.	JFMIP-SR-03-01, Jan 03 TV-28		Manage Liabilities	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Procure-to-Pay Service-to-Satisfaction	Revenue_AR_Transaction_Validation_28
Revenue Recognition	05.13.001			To support the Revenue Recognition function, the Revenue System must provide the capability to support standard transactions to adjust receivables and revenue based on adjustments to receipts (returned checks or credit card charge backs) and refunds (errors in service processing or return of purchased products).	JFMIP-SR-03-01, Jan 03 RR-1		Generate General Ledger Transactions Update Receivable Amount	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_Recognition_1

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Revenue Recognition	05.13.002			To support the Revenue Recognition function, the Revenue System must provide the capability to process a receipt against a holding/suspense account that will be researched at a time in the future.	JFMIP-SR-03-01, Jan 03 RR-2		Generate Pro Forma Entries for Revenue Collections		Revenue_Recognition_2
Revenue Recognition	05.13.003			To support the Revenue Recognition function, the Revenue System must provide the capability to support transactions to record revenue based on sales of products or services, where the products or services are delivered prior to or concurrent with the payment.	JFMIP-SR-03-01, Jan 03 RR-3		Generate Pro Forma Entries for Revenue Collections □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_Recognition_3

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Revenue Recognition	05.13.004			To support the Revenue Recognition function, the Revenue System must provide the capability to support standard transactions that allocate receipts to unearned revenue/advances (e.g., allow for entry of receipts to an advance USSGL account, either on an individual transaction basis, or for a class of transactions based on a predefined attribute or combination of attributes, such as revenue source code).	JFMIP-SR-03-01, Jan 03 RR-4		Generate Pro Forma Entries for Revenue Collections		Revenue_Recognition_4
Revenue Recognition	05.13.005			To support the Revenue Recognition function, the Revenue System must provide the capability to support standard transactions that provide for subsequent reclassification of prior advances to earned revenue based on some triggering event or action. For example, completed processing of an application allows agency to treat application fee as earned revenue.	JFMIP-SR-03-01, Jan 03 RR-5		Generate Pro Forma Entries for Advance Received Collection		Revenue_Recognition_5

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Revenue Recognition	05.13.006			To support the Revenue Recognition function, the Revenue System must provide the capability to support the reclassification of prior receipts to earned revenue based on incremental triggering events. For example, a 4-step application process allows the agency to earn 25 percent of the fee as earned revenue as each step is completed.	JFMIP-SR-03-01, Jan 03 RR-6		Generate Pro Forma Entries for Previously Unidentified Revenue Collection		Revenue_Recognition_6
Revenue Estimation	05.14.001			To support Revenue Estimation, the Revenue System must provide the capability to support the export of historical data for use in revenue forecasting.	JFMIP-SR-03-01, Jan 03 REA-1		Generate Forecast□Perform Planning, Programming, Budgeting, Funds Distribution and Control	Cost Management Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order	Revenue_Estimation_1

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Revenue Estimation	05.14.002	Y		To support Revenue Estimation, the Revenue System should provide the capability to support revenue forecasting based on historical revenue data and other variables such as known current or future events (planned rate increases, market changes, etc.). For example, if regulation will increase fees, effective May 1, compute revenue for balance of fiscal year.	JFMIP-SR-03-01, Jan 03 REA-2		Perform Planning, Programming, Budgeting, Funds Distribution and Control	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect	Revenue_Estimation_2
Revenue Estimation	05.14.003	Y		To support Revenue Estimation, the Revenue System should provide the capability to establish a baseline of revenue collections in comparison to potential revenue.	JFMIP-SR-03-01, Jan 03 REA-3		Perform Planning, Programming, Budgeting, Funds Distribution and Control	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect	Revenue_Estimation_3

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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
Automated Reconciliation	05.15.001			To support the Automated Reconciliation function, the Revenue System must provide detailed subsidiary record amounts used to compare with amounts in the general ledger resulting in the creation of reports for those accounts that are out of balance. This capability must be available for all open accounting periods and at frequencies defined by the user, such as daily, weekly and monthly.	JFMIP-SR-03-01, Jan 03 AR-1		Perform Planning, Programming, Budgeting, Funds Distribution and Control	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect	Revenue_AR_Automated_Reconciliation_1
Automated Reconciliation	05.15.002			To support the Automated Reconciliation function, the Revenue System must provide the capability to record sales of goods and services based on user-defined criteria, for example use of transaction codes, Standard General Ledger (SGL) accounts or pro-forma.	JFMIP-SR-03-01, Jan 03 AR-2		Capture Pro Forma Entries □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Automated_Reconciliation_2

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Performance Measurement	05.16.001			To support the Performance Measurement function, the Revenue System must provide the capability to meet Government Performance and Results Act (GPRA) requirements and link to an agency’s strategic plan and provide revenue cost management information that can be matched with budget execution information for performance measure calculations.	JFMIP-SR-03-01, Jan 03 PM-1		Perform Managerial Accounting	Environmental Liabilities	Revenue_AR_Performance_Measurement_1
Performance Measurement	05.16.002			To support the Performance Measurement function, the Revenue System must provide the capability to perform trend analyses across periods and fiscal years.	JFMIP-SR-03-01, Jan 03 PM-2		Perform Managerial Accounting	Environmental Liabilities	Revenue_AR_Performance_Measurement_2
Performance Measurement	05.16.003	Y		To support the Performance Measurement function, the Revenue System should provide the capability to track actual performance against established standards and to calculate variances for both system users and organization.	JFMIP-SR-03-01, Jan 03 PM-3		Perform Managerial Accounting	Environmental Liabilities	Revenue_AR_Performance_Measurement_3



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Performance Measurement	05.16.004	Y		To support the Performance Measurement function, the Revenue System should provide the capability to collect cost information of performing collection activities.	JFMIP-SR-03-01, Jan 03 PM-4		Capture Cost Information	Cost Management Deployment-to-Redeployment/Retrograde Market-to-Prospect Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Performance_Measurement_4
Audit Trail	05.17.001			To support the Audit Trail function, the Revenue System must provide the capability to provide audit trails to trace transactions from their initial source through all stages of related system processing within the installation accounting/financial management system. The initial source may be source documents, transactions originating from other systems (e.g., feeder systems), or internal system-generated transactions.	JFMIP-SR-03-01, Jan 03 AT-1		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Revenue_AR_Audit_Trail_1
Audit Trail	05.17.002			To support the Audit Trail function, the Revenue System must provide the capability to identify document input, change and approval by user.	JFMIP-SR-03-01, Jan 03 AT-2		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Revenue_AR_Audit_Trail_2

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Audit Trail	05.17.003			To support the Audit Trail function, the Revenue System must provide the capability to select items for review based on user-defined criteria by type of transaction (e.g., by receivable transactions, debtor, date range). For example, to select items for financial statement audits.	JFMIP-SR-03-01, Jan 03 AT-3		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Revenue_AR_Audit_Trail_3
Audit Trail	05.17.004	Y		To support the Audit Trail function, the Revenue System should provide the capability to support audit processes by flagging remittance variations and gaps. For example, an agent collects and remits fees quarterly and skips one quarter or sends in remittance that is 50 percent lower than prior year.	JFMIP-SR-03-01, Jan 03 AT-4		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Revenue_AR_Audit_Trail_4
Audit Trail	05.17.005	Y		To support the Audit Trail function, the Revenue System should provide the capability to match non-exchange transactions with the event(s) that initiate the recognition of this revenue.	JFMIP-SR-03-01, Jan 03 AT-5		Analyze Receivable Request	Deployment-to-Redeployment/Retrograde Service Request-to-Resolution	Revenue_AR_Audit_Trail_5

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On-Line Query Capability	05.18.001			To support On-Line Query Capability, the Revenue System must provide the capability to record all transactions for a specific accounting record.	JFMIP-SR-03-01, Jan 03 OLQ-1		Generate General Ledger Transactions □ 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 Procure-to-Pay Prospect-to-Order Service Request-to	Revenue_AR_Online_Query_Capability_1
On-Line Query Capability	05.18.002			To support On-Line Query Capability, the Revenue System must provide the capability to report the amount totals by type of fee and date range.	JFMIP-SR-03-01, Jan 03 OLQ-2		Capture Pro Forma Entries □ Perform Financial Reporting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Se	Revenue_AR_Online_Query_Capability_2

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On-Line Query Capability	05.18.003			To support On-Line Query Capability, the Revenue System must provide the capability to report by any combination or subset of name, receivable number, date range, transaction number, deposit account number, and transaction amount.	JFMIP-SR-03-01, Jan 03 OLQ-3		Capture Pro Forma Entries Perform Financial Reporting	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Se	Revenue_AR_Online_Query_Capability_3
On-Line Query Capability	05.18.004			To support On-Line Query Capability, the Revenue System must provide the capability to assign user level capability for ad hoc query access.	JFMIP-SR-03-01, Jan 03 OLQ-4		Manage Financial Management Policy		Revenue_AR_Online_Query_Capability_4
On-Line Query Capability	05.18.005			To support On-Line Query Capability, the Revenue System must provide the capability to produce deposit account history by account number and date range.	JFMIP-SR-03-01, Jan 03 OLQ-5		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_5

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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
On-Line Query Capability	05.18.006			To support On-Line Query Capability, the Revenue System must provide the capability to produce customer inquiry history by deposit account number or receivable number.	JFMIP-SR-03-01, Jan 03 OLQ-6		Establish Customer Information □ Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Online_Query_Capability_6
On-Line Query Capability	05.18.007			To support On-Line Query Capability, the Revenue System must provide the capability to produce deposit account transactions in a monthly deposit account statement format for each month.	JFMIP-SR-03-01, Jan 03 OLQ-7		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_AR_Online_Query_Capability_7
On-Line Query Capability	05.18.008			To support On-Line Query Capability, the Revenue System must provide the capability to provide deposit ticket (SF 215) and debit voucher (SF 5515) number or amount.	JFMIP-SR-03-01, Jan 03 OLQ-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_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
On-Line Query Capability	05.18.009			To support On-Line Query Capability, the Revenue System must provide the capability to perform on-line queries of account activity (billing, collection, and adjustment) by customer and receivable.	JFMIP-SR-03-01, Jan 03 OLQ-9		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_9
On-Line Query Capability	05.18.010			To support On-Line Query Capability, the Revenue System must provide the capability to perform on-line queries of miscellaneous cash receipts (applied to any Treasury fund symbol) by customer, when identified, and by accounting period.	JFMIP-SR-03-01, Jan 03 OLQ-10		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_10
On-Line Query Capability	05.18.011			To support On-Line Query Capability, the Revenue System must provide the capability to provide and maintain on-line queries and reports on balances separately for the current/prior months and current/prior fiscal years. At a minimum, queries must be maintained on-line for current/prior months and current/prior fiscal years until the prior month/year closing is complete.	JFMIP-SR-03-01, Jan 03 OLQ-11		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_11

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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
On-Line Query Capability	05.18.012	Y		To support the On-Line Query function, the Revenue System should provide the capability to generate reports by geographic location.	JFMIP-SR-03-01, Jan 03 OLQ-12		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Onli ne_Query_Capabil ity_12
Ad-Hoc Query Capability	05.19.001			To effectively support Ad-Hoc Query Capability, the Revenue System must allow users to create and submit parameter-based query scripts or to store them in a common library for future use.	JFMIP-SR-03-01, Jan 03 AHQ-1		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adh oc_Query_Capabil ity_1
Ad-Hoc Query Capability	05.19.002			To effectively support Ad-Hoc Query Capability, the Revenue System must allow users to run queries on-line or in batch mode and to stage output for later access by authorized users.	JFMIP-SR-03-01, Jan 03 AHQ-2		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adh oc_Query_Capabil ity_2
Ad-Hoc Query Capability	05.19.003			To effectively support Ad-Hoc Query Capability, the Revenue System must provide run-time controls to limit "run-away" queries and large data download requests.	JFMIP-SR-03-01, Jan 03 AHQ-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adh oc_Query_Capabil ity_3

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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
Ad-Hoc Query Capability	05.19.004			To effectively support Ad-Hoc Query Capability, the Revenue System must support graphical output display on the desktop. Output display should also support dynamic report reformatting, regrouping and drill-down to detail records from summary report lines.	JFMIP-SR-03-01, Jan 03 AHQ-4		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_4
Ad-Hoc Query Capability	05.19.005			To effectively support Ad-Hoc Query Capability, the Revenue System must allow authorized users to download selected financial data. This download capability must be able to automatically reformat downloaded information for direct access by common desktop applications (e.g., American Standard Code for Information Interchange (ASCII) formatted).	JFMIP-SR-03-01, Jan 03 AHQ-5		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_5
Ad-Hoc Query Capability	05.19.006			To effectively support Ad-Hoc Query Capability, the Revenue System must provide the ability to preview a report, form, or other query result before printing.	JFMIP-SR-03-01, Jan 03 AHQ-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_6



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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
Ad-Hoc Query Capability	05.19.007			To effectively support Ad-Hoc Query Capability, the Revenue System must support access to current year and historical financial data.	JFMIP-SR-03-01, Jan 03 AHQ-7		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_7
Ad-Hoc Query Capability	05.19.008	Y		To provide additional Ad-Hoc Query Capability, the Revenue System should provide the capability to allow users to automatically distribute copies of report/query results via e-mail to multiple pre-identified individuals or groups.	JFMIP-SR-03-01, Jan 03 AHQ-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_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
Ad-Hoc Query Capability	05.19.009	Y		To provide additional Ad-Hoc Query Capability, the Revenue System should provide the capability to provide the following ad hoc query interface features: <ul style="list-style-type: none"> <li>• The ability to “point and click” on selectable table, data, and link objects for inclusion in a custom query;</li> <li>• An active data dictionary to provide users with object definitions;</li> <li>• The ability to share user developed query scripts with other authorized agency users and query optimization; and</li> <li>• On-line help.</li> </ul>	JFMIP-SR-03-01, Jan 03 AHQ-9		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_9
Ad-Hoc Query Capability	05.19.010	Y		To provide additional Ad-Hoc Query Capability, the Revenue System should provide the capability to facilitate customer query and self-service capability subsequent to customer verification and clearance.	JFMIP-SR-03-01, Jan 03 AHQ-10		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_10

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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
Records Retention	05.20.001			To support the Records Retention function, the Revenue System must provide temporary restoration to the on-line system for browsing and reporting.	JFMIP-SR-03-01, Jan 03 AD-1		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Records_Retention_1
Records Retention	05.20.002			To support the Records Retention function, the Revenue System must provide retention of system records in accordance with Federal regulations established by National Archives and Records Administration (NARA), Government Accountability Office (GAO) and others. Prevent the purging of transactions prior to the proper period in accordance with regulations governing the retention of documents and transactions.	JFMIP-SR-03-01, Jan 03 AD-2		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Records_Retention_2

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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
Interface Requirements	05.21.001			To support Interface requirements, the Revenue System must provide the capability to produce reports and transmittable files to meet the relevant Application Program Interface specified by the core financial system. Interface information must include: <ul style="list-style-type: none"> <li>• Cash refund information capturing who and why;</li> <li>• Receipt, collection, and billing information capturing what, when and what for;</li> <li>• Deposit information required by the National Automated Clearing House Association;</li> <li>• Receivable aging information;</li> <li>• Uncollectible receivables/bad debt information;</li> <li>• Balance of advances from others;</li> <li>• RA limits to make sure billings do not exceed the RA; and</li> <li>• Cost related to reimbursable work not directly recorded in the acquisition or cost systems.</li> </ul>	JFMIP-SR-03-01, Jan 03 I-1		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_AR_Interface_Requirements_1

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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
Interface Requirements	05.21.002			To support Interface requirements, the Revenue System must provide the capability to provide integration or appropriate interfaces between system modules and have the ability to simultaneously update or interface with the various systems or modules without the need for duplication	JFMIP-SR-03-01, Jan 03 I-2		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_2
Interface Requirements	05.21.003			To support Interface requirements, the Revenue System must provide the capability to provide for uploading and downloading data to other systems and databases in a personal computer environment.	JFMIP-SR-03-01, Jan 03 I-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_3
Interface Requirements	05.21.004			To support Interface requirements, the Revenue System must provide the capability to interface with Cost and Acquisition Systems to update cost data needed for services performed under a Reimbursable Agreement (RA).	JFMIP-SR-03-01, Jan 03 I-4		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_4

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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
Interface Requirements	05.21.005			To support Interface requirements, the Revenue System must provide the capability to provide controls over interfaced data to ensure that files are transmitted by an authorized source to an authorized destination and they are complete and not duplicates. In addition, controls over each file should ensure (1) the number of transactions in the file matches control records; (2) the dollar total of transactions in the file matches control records; (3) the sender is notified of any erroneous transactions; and (4) erroneous transactions are automatically returned to the sender.	JFMIP-SR-03-01, Jan 03 I-5		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_5
Interface Requirements	05.21.006			To support Interface requirements, the Revenue System must provide the capability to provide an application user face that complies with the software application standards required by section 508 of the Rehabilitation Act, as detailed in 36 CFR 1194, subpart 9.	JFMIP-SR-03-01, Jan 03 I-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_6

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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
Interface Requirements	05.21.007			To support Interface requirements, the Revenue System must provide the capability to interface with the Central Contractor Registration (CCR), an existing on-line database that is the single validated source of data on vendors doing business for the government, for the exchange of identification data and EFT routing information in business transactions and other data elements required by OMB's "Business Rules for Intragovernmental Transactions."	OMB Memorandum M-07-03, Nov 06; JFMIP-SR-03-01, Jan 03 I-7		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_7
Interface Requirements	05.21.008			To support Interface requirements, the Revenue System must provide the capability to link to other applications and data sources (e.g., strategic plans, performance measures and data warehouse).	JFMIP-SR-03-01, Jan 03 I-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_8
Security	05.22.001			To support the Security function, the Revenue System must provide the capability to allow entry into system only to those individuals who are authorized and only during times authorized.	JFMIP-SR-03-01, Jan 03 S-1		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_1

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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
Security	05.22.002			To support the Security function, the Revenue System must provide the capability to perform annual revalidation of the user.	JFMIP-SR-03-01, Jan 03 S-2		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_2
Security	05.22.003			To support the Security function, the Revenue System must provide the capability to maintain a history of password changes over a specified amount of time and preclude the consecutive use of the same password, including changes and lost passwords.	JFMIP-SR-03-01, Jan 03 S-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_3



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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
Security	05.22.004			To support the Security function, the Revenue System must provide the capability to require the use of unique user identifications and passwords for authentication purposes. Passwords must be non-printing and non-displaying. The application must allow for the enforcement of password standards (e.g., minimum length and use of alpha, numeric and special characters). The application must also allow for the establishment of a specified period for password expiration to provide changes on a regular basis, accommodate prohibiting the user from reusing recent passwords and be capable of periodic change, at option of user, and of mandatory change, at the option of the system administrator after a specified period of time.	JFMIP-SR-03-01, Jan 03 S-4		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_4

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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
Security	05.22.005			To support the Security function, the Revenue System must provide the capability to maintain an audit logging capability to record access activity of every user and every terminal including: <ul style="list-style-type: none"> <li>• Time and date of use;</li> <li>• Type of transaction;</li> <li>• All log- in/log-out attempts by user and workstation;</li> <li>• User submitted transactions;</li> <li>• Initiated processes;</li> <li>• System override events;</li> <li>and</li> <li>• Direct additions, changes or deletions to application maintained data.</li> </ul>	JFMIP-SR-03-01, Jan 03 S-5		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_5

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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
Security	05.22.006			To support the Security function, the Revenue System must provide the capability to limit the capability of users to selected functions (i.e., create, read, update, and delete) as well as have the capability to define functional access rights (e.g., to modules, transactions and approval authorities) and data access rights (e.g., record, create, read, update and delete) by assigned user ID, functional role (e.g., payable technician) and owner organization. User profiles can be added, deleted, modified or changed by the system administrator.	JFMIP-SR-03-01, Jan 03 S-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_6
Security	05.22.007			To support the Security function, the Revenue System must provide the capability to allow the system administrator to restrict access to sensitive data elements such as social security numbers and banking information by named user, groups of users, or functional role.	JFMIP-SR-03-01, Jan 03 S-7		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_7

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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
Security	05.22.008			To support the Security function, the Revenue System must provide the capability to allow the user to void a transaction within the same day the original posting is made prior to batch processing. Controls should be in effect to prevent transactions from being voided on a date other than the date the transaction was originally posted.	JFMIP-SR-03-01, Jan 03 S-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_8
Security	05.22.009			To support the Security function, the Revenue System must provide the capability to limit access to data files and programs by individuals attempting to access them both through the system and through access methods external to the system for other than the data base administrator.	JFMIP-SR-03-01, Jan 03 S-9		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_9
Security	05.22.010			To support the Security function, the Revenue System must provide the capability to alert and record when invalid access is attempted or when user ID limit is exceeded.	JFMIP-SR-03-01, Jan 03 S-10		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_10

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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
Security	05.22.011			To support the Security function, the Revenue System must provide the capability to prevent the alteration of financial data (i.e., voids) except through the posting of transactions that are entered through the normal edit and update process under proper security.	JFMIP-SR-03-01, Jan 03 S-11		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_11
Security	05.22.012			To support the Security function, the Revenue System must provide the capability to comply with the National Institute of Standards and Technology (NIST) Security Standards relating to the applications integrated security features. See <a href="http://csrc.nist.gov/">http://csrc.nist.gov/</a> for more information.	31 CFR 1.22 (d) (3) (i) and 41 CFR301-71.3; JFMIP-SR-03-01, Jan 03 S-12		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_12
Security	05.22.013			To support the Security function, the Revenue System must provide the capability to control access to the application, functional modules, transactions, and data by having integrated security features that are configurable by the system administrator.	JFMIP-SR-03-01, Jan 03 S-13		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_13

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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
Security	05.22.014			To support the Security function, the Revenue System must provide the capability to query the audit log by type of access, date and time stamp range, user identification, or terminal ID.	JFMIP-SR-03-01, Jan 03 S-14		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_14
Security	05.22.015			To support the Security function, the Revenue System must provide the capability to comply with Federal Information System Controls Audit Manual (FISCAM) standards.	JFMIP-SR-03-01, Jan 03 S-15		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_15
Security	05.22.016	Y		To support Security function, the Revenue System should provide the capability to provide confidential Internet based communication from customer to system.	JFMIP-SR-03-01, Jan 03 S-16		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_16

**REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE REQUIREMENTS**

**DFAS 7900.4-M, Vol. 5**

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Security	05.22.017	Y		To support Security function, the Revenue System should provide the capability to maintain general profile identity attributes that could consist of a customer's: <ul style="list-style-type: none"> <li>• Username;</li> <li>• Name;</li> <li>• Address;</li> <li>• Home telephone number;</li> <li>• Social Security Number;</li> <li>• Date of birth;</li> <li>• Personal e-mail address;</li> <li>• Employer name;</li> <li>• Employer address;</li> <li>• Employee telephone number;</li> <li>• Employer e-mail address; and</li> <li>• Confidential questions and answers.</li> </ul>	JFMIP-SR-03-01, Jan 03 S-17		Establish Customer Information Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_17

**ACRONYMS**

ALC	Agency Location Code
ASCII	American Standard Code for Information Interchange
CCR	Central Contractor Registration
CFR	Code of Federal Regulations
CVFR	Current Value of Funds Rate
DCI	Director of Central Intelligence
DCIA	Debt Collection Improvement Act
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DOJ	Department of Justice
DT/DV	Deposit Ticket/Deposit Voucher
DUNS	Data Universal Numbering System
FACTS	Federal Agencies' Centralized Trial-Balance System
FASAB	Federal Accounting Standards Advisory Board
FBWT	Fund Balance With Treasury
FFMIA	Federal Financial Management Improvement Act
FMS	Financial Management Service
GAO	General Accountability Office
GL	General Ledger
IA	Information Assurance
ID	Identification
INS	Immigration and Naturalization Service
IPAC	Intra-governmental Payment and Collection
IRS	Internal Revenue Service
JFMIP	Joint Financial Management Improvement Program
MICR	Magnetic Ink Character Recognition
NARA	National Archives and Records Administration
NIST	National Institute of Standards and Technology
OMB	Office of Management and Budget
RA	Reimbursable Agreement
SFFAS	Statement of Federal Financial Accounting Standards
SR	System Requirements
TAS	Treasury Account Symbol



TAS/TAFS 1	Treasury Account Symbol/Treasury Appropriation Fund Symbo
TDO	Treasury Disbursing Office
TIN	Taxpayer Identification Number
TROR	Treasury Report on Receivables
USSGL	United States Standard General Ledger