



# Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual

Volume 1, General Ledger

September, 2012

Strategy Policy and Requirements

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 1 - General Ledger</b>		
<b>Req ID</b>	<b>Change Type</b>	<b>Reason for Change</b>
<b>01.01.002</b>	<b>D</b>	<b>This requirement was moved to 01.02.020, to realign it to a more applicable functional area.</b>
<b>01.01.011</b>	<b>D</b>	<b>This is broad policy guidance, not a programmable or testable system requirement.</b>
<b>01.01.017</b>	<b>D</b>	<b>This is broad policy guidance, not a programmable or testable system requirement.</b>
<b>01.01.019</b>	<b>D</b>	<b>This requirement was moved to 01.02.021, to realign it to a more applicable functional area.</b>
<b>01.01.020</b>	<b>D</b>	<b>This requirement was moved to 01.02.022, to realign it to a more applicable functional area.</b>
<b>01.01.026</b>	<b>D</b>	<b>This is broad policy guidance, not a programmable or testable system requirement.</b>
<b>01.01.028</b>	<b>D</b>	<b>This requirement was moved to 01.02.023, to realign it to a more applicable functional area.</b>
<b>01.01.030</b>	<b>D</b>	<b>This is broad policy guidance, not a programmable or testable system requirement.</b>
<b>01.01.036</b>	<b>D</b>	<b>This requirement was moved to 01.02.024, to realign it to a more applicable functional area.</b>
<b>01.01.037</b>	<b>D</b>	<b>This requirement was moved to 01.02.025, to realign it to a more applicable functional area.</b>
<b>01.01.038</b>	<b>D</b>	<b>This is broad policy guidance, not a programmable or testable system requirement.</b>
<b>01.01.039</b>	<b>D</b>	<b>This is broad policy guidance, not a programmable or testable system requirement.</b>
<b>01.01.041</b>	<b>C</b>	<b>Requirement verbiage updated.</b>

<b>01.01.043</b>	<b>D</b>	<b>This requirement was moved to 01.04.010, to realign it to a more applicable functional area.</b>
<b>01.01.044</b>	<b>D</b>	<b>This requirement was moved to 01.04.011, to realign it to a more applicable functional area.</b>
<b>01.01.045</b>	<b>D</b>	<b>This requirement was moved to 19.01.018, to realign it to a more applicable functional area.</b>
<b>01.01.047</b>	<b>A</b>	<b>New Requirement</b>
<b>01.01.048</b>	<b>A</b>	<b>New Requirement</b>
<b>01.02.006</b>	<b>D</b>	<b>This requirement was moved to 14.01.081, to realign it to a more applicable functional area.</b>
<b>01.02.011</b>	<b>D</b>	<b>This is broad policy guidance, not a programmable or testable system requirement.</b>
<b>01.02.013</b>	<b>D</b>	<b>This is broad policy guidance, not a programmable or testable system requirement.</b>
<b>01.02.018</b>	<b>D</b>	<b>This requirement is not specific to the General Ledger process.</b>
<b>01.02.019</b>	<b>A</b>	<b>New Requirement</b>
<b>01.02.020</b>	<b>A</b>	<b>This requirement was moved from 01.01.002, to realign it to a more applicable functional area.</b>
<b>01.02.021</b>	<b>A</b>	<b>This requirement was moved from 01.01.019, to realign it to a more applicable functional area.</b>
<b>01.02.022</b>	<b>A</b>	<b>This requirement was moved from 01.01.020, to realign it to a more applicable functional area.</b>
<b>01.02.023</b>	<b>A</b>	<b>This requirement was moved from 01.01.028, to realign it to a more applicable functional area.</b>
<b>01.02.024</b>	<b>A</b>	<b>This requirement was moved from 01.01.036, to realign it to a more applicable functional area.</b>
<b>01.02.025</b>	<b>A</b>	<b>This requirement was moved from 01.01.037, to realign it to a more applicable functional area.</b>
<b>01.02.026</b>	<b>A</b>	<b>This requirement was moved from 01.03.002, to realign it to a more applicable functional area.</b>
<b>01.02.027</b>	<b>A</b>	<b>This requirement was moved from 01.03.013, to realign it to a more applicable functional area.</b>
<b>01.03.002</b>	<b>D</b>	<b>This requirement was moved to 01.02.026, to realign it to a more applicable functional area.</b>
<b>01.03.007</b>	<b>D</b>	<b>This requirement was moved to 14.03.072, to realign it to a more applicable functional area.</b>
<b>01.03.013</b>	<b>D</b>	<b>This requirement was moved to 01.02.027, to realign it to a more applicable functional area.</b>
<b>01.04.001</b>	<b>D</b>	<b>This is broad policy guidance, not a programmable or testable system requirement.</b>
<b>01.04.005</b>	<b>C</b>	<b>Requirement verbiage updated.</b>
<b>01.04.010</b>	<b>A</b>	<b>New Requirement</b>
<b>01.04.011</b>	<b>A</b>	<b>This requirement was moved from 01.01.043, to realign it to a more applicable functional area.</b>
<b>01.04.012</b>	<b>A</b>	<b>This requirement was moved from 01.01.044, to realign it to a more applicable functional area.</b>

01.04.013	A	This requirement was moved from 05.01.017, to realign it to a more applicable functional area.
01.05.009	D	This is broad policy guidance, not a programmable or testable system requirement.
01.05.016	D	This requirement was moved to 14.05.018, to realign it to a more applicable functional area.
01.05.019	D	This is broad policy guidance, not a programmable or testable system requirement.
01.05.020	D	This is broad policy guidance, not a programmable or testable system requirement.
01.05.024	D	This requirement was moved to 14.05.019, to realign it to a more applicable functional area.
01.05.026	D	This requirement was moved to 14.02.090, to realign it to a more applicable functional area.
01.05.027	D	This requirement was moved to 14.01.082, to realign it to a more applicable functional area.
01.05.043	D	This requirement was moved to 14.05.020, to realign it to a more applicable functional area.
01.05.053	D	This requirement was moved to 14.05.021, to realign it to a more applicable functional area.
01.05.054	D	This requirement was moved to 14.05.022, to realign it to a more applicable functional area.
01.05.055	A	New Requirement
01.05.056	A	New Requirement
01.05.057	A	New Requirement
01.05.058	A	This requirement was moved from 14.01.025, to realign it to a more applicable functional area.

***Chart Legend:***

**A - Added FFMRs**

These are new requirements due to revised and updated source documents

**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 1, General Ledger

September 2012

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Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements  
**Volume 1, General Ledger**

### 1. PURPOSE

a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' General Ledger financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, "Federal Requirements for Financial Management Systems," a multivolume Manual commonly known as the "Blue Book". This manual 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). 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 manual includes links to where authoritative sources of requirements may be accessed.

c. Adherence to these requirements will enable 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 General Ledger 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 General Ledger 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 description of requirement changes for a complete listing and description of the financial system requirements changes, deletions, and additions for this volume.

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

Defense Finance and Accounting Service  
Strategy, Policy and Requirements  
Attn: Financial Systems and Requirements Branch  
8899 East 56th Street  
Indianapolis, IN 46249-0002  
E-mail questions, comments, and suggestions to [ffmiarequirements@dfas.mil](mailto:ffmiarequirements@dfas.mil)

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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.

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## **GENERAL LEDGER INTRODUCTION**

1. The general ledger, as the central function of a core financial system, is the highest level of summarization within the system. The general ledger provides financial accountability for budgetary resources, stewardship over assets, reporting of cash/fund resources, and visibility of total costs. The general ledger maintains account balances by fund structure and individual general ledger accounts. All transactions to record financial events<sup>1</sup> shall be posted, either individually or in summary, to a general ledger regardless of the origin of the transaction.
2. Subsidiary ledgers at various levels of detail support the general ledger. Such subsidiary ledgers may be maintained in the core financial system or in other systems. For example, detailed property records supporting the equipment account in the general ledger may be maintained in a system devoted to controlling and maintaining equipment.
3. The United States Standard General Ledger (USSGL), under Volume I of the Treasury Financial Manual (TFM) Supplement Number 2 (August 2009), provides a uniform Chart of Accounts to be used in standardizing federal agency accounting which supports the preparation of standard external reports required by central agencies. The Office of Management and Budget (OMB) Circular A-127 (January 2009) and the Federal Financial Management Improvement Act (FFMIA) of 1996 require implementation of the USSGL at the transaction level throughout an agency's financial management systems. The USSGL is composed of five major sections: (1) Chart of Accounts, (2) Account Definitions, (3) Accounting Transactions, (4) USSGL Attributes, and (5) Report Crosswalks. Those federal executive agencies that serve on the USSGL Board maintain the Chart of Accounts and Account Definitions. The Financial Management Service (FMS) publishes the five sections of the USSGL in the TFM and posts them on the Internet at <http://www.fms.treas.gov/ussgl>.
4. The general ledger, as the ultimate overall control for capturing the effects of all financial events, ensures that debits equal credits for every recorded transaction in a single journal entry. The general ledger maintains accounts for assets, liabilities, net position, revenues and other financing sources, expenses, gains, losses, budgetary data, and “memorandum” information.
5. The general ledger defines the chart of accounts and transaction posting rules. It is used to update multiple accounts, including budgetary and proprietary accounts, for a single transaction or financial event. It provides for entering journal entries to post transactions, record account adjustments, and perform periodic closings. The general ledger provides a standard accounting structure for the accumulation and processing of financial management data, enhances control of maintaining financial databases, and supports budgetary and external financial reporting.

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<sup>1</sup>A financial event is any event initiated or caused by either the agency or forces outside the agency that has financial consequences to the agency or Federal government. Generally, the consequences of financial events are recorded on the agency's financial records. Payments of debts, collection of receivables, receipt of appropriations, incurrence of potential liabilities, signing of contracts, ordering goods or services use of resources, incurrence of costs and the passage of time are all examples of financial events.

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.001		To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to maintain a chart of accounts consistent with the United States Standard General Ledger (USSGL) Chart of Accounts, including the proprietary, budgetary, and memorandum accounts, basic numbering structure, and account titles.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-01	Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070401	Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_of_Accounts_001
Maintain Chart of Accounts	01.01.002	D	This requirement was moved to 01.02.020, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain Chart of Accounts	01.01.004		To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to maintain an association between the chart of accounts and valid attribute domain values used for Treasury reporting (e.g., Federal Agencies' Centralized Trial-Balance System (FACTS) I, FACTS II and Governmentwide Financial Report System (GFRS) reporting). These proprietary and budgetary sets of general ledger accounts must be self-balancing (the total debits equals the total credits).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-02	Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070201	Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_of_Accounts_003
Maintain Chart of Accounts	01.01.005		The system's USSGL account structure must provide a self-balancing set of budgetary accounts to record the appropriation, apportionment, allocation, commitment, obligation, and expenditure processes.		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070503			Maintain_GL_Chart_of_Accounts_034

**GENERAL LEDGER REQUIREMENTS**

DFAS 7900.4-M, Vol. 01

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.008		To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain a Treasury Account Symbol (TAS) structure that includes the following components defined by Treasury and Office of Management and Budget (OMB): Subclass Agency code Hyphen (when co-owner is not null) Transfer agency Fiscal year (period of availability) Main account number Sub-account symbol.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-09		Manage Financial Management Policy		Maintain_GL_Chart_of_Accounts_005
Maintain Chart of Accounts	01.01.010		To support the General Ledger (GL) Account Definition process, the Core financial system must provide automated functionality to define specific GL accounts as control accounts for purposes of tracking activity in subsidiary ledgers.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-03		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_of_Accounts_007
Maintain Chart of Accounts	01.01.011	D	Deleted: To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to define agency-specific GL sub-accounts that summarize to USSGL accounts.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-04		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_of_Accounts_008
Maintain Chart of Accounts	01.01.012		To support the Accounting Classification Management process, the Core financial system must provide automated functionality to add, change, or deactivate elements of the accounting classification structure and define valid Accounting Classification Element (ACE) values without programming changes (e.g., through online table updates).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-05		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_of_Accounts_009

**GENERAL LEDGER REQUIREMENTS**

DFAS 7900.4-M, Vol. 01

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.017	D	Deleted: To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to maintain multiple Agency Location Codes (ALCs) and capture the ALC on all transactions that impact the Fund Balance With Treasury (FBWT) and are reported to Treasury on the Financial Management Service (FMS) 224, Partial 224, or through the Government wide Accounting (GWA) system.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-01 and FRA-07		Capture Treasury Confirmation Data		Maintain_GL_Chart_of_Accounts_010
Maintain Chart of Accounts	01.01.018		To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain an object class structure consistent with the standard object class codes defined in OMB Circular A-11. Accommodate additional (lower) levels in the object class structure, e.g., by establishing parent child relationships.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-12		Manage Financial Management Policy		Maintain_GL_Chart_of_Accounts_011
Maintain Chart of Accounts	01.01.019	D	This requirement was moved to 01.02.021, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain Chart of Accounts	01.01.020	D	This requirement was moved to 01.02.022, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

**GENERAL LEDGER REQUIREMENTS**

DFAS 7900.4-M, Vol. 01

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.022		To support the Accounting Classification Management process, the Core financial system must provide automated functionality to provide the capability to derive full accounting classifications on transactions from abbreviated user input. Examples of methods include: entering shorthand codes, deriving elements from an entered field, or providing users with a list of values from which to choose.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-04			Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Maintain_GL_Chart_of_Accounts_014
Maintain Chart of Accounts	01.01.024		To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to add, change or de-activate accounts in the chart of accounts without programming changes.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-07		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_of_Accounts_015
Maintain Chart of Accounts	01.01.026	D	Deleted: To add value to the Disbursing process, the Core financial system should provide automated functionality to Calculate payments to foreign vendors based on current exchange rates.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: PMD-57		Convert United States Dollar Equivalent to Foreign Equivalent	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Maintain_GL_Chart_of_Accounts_017
Maintain Chart of Accounts	01.01.027		To support the Accounting Classification Management process, the Core financial system must provide automated functionality to capture an effective date for accounting classification structure and valid value changes. Activate or deactivate accounting classification changes based on effective date.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-06				Maintain_GL_Chart_of_Accounts_018
Maintain Chart of Accounts	01.01.028	D	This requirement was moved to 01.02.023, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

**GENERAL LEDGER REOUIREMENTS**

DFAS 7900.4-M, Vol. 01

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.030	D	Deleted: To support the Audit Trails process, the Core financial system must provide automated functionality to generate an audit trail of all accounting classification structure additions, changes and deactivations, including the effective dates of the changes.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SME-04				Maintain_GL_Chart_of_Accounts_021
Maintain Chart of Accounts	01.01.032		To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to accommodate an additional 2 digits beyond the USSGL account for agency-specific GL sub-accounts.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-05		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_of_Accounts_023
Maintain Chart of Accounts	01.01.033		To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to define agency-specific memorandum accounts in the chart of accounts.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-06		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_of_Accounts_024
Maintain Chart of Accounts	01.01.034		To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to deliver the Core financial system software populated with the current published values for the USSGL chart of accounts.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-09		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_of_Accounts_025
Maintain Chart of Accounts	01.01.035		To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to deliver the Core financial system software populated with the current published values for the FACTS II attributes.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-10		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_of_Accounts_026

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.036	D	This requirement was moved to 01.02.024, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain Chart of Accounts	01.01.037	D	This requirement was moved to 01.02.025, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain Chart of Accounts	01.01.038	D	Deleted: To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to define an ALC as a GWA reporter or a non-GWA reporter.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-02		Capture Treasury Confirmation Data		Maintain_GL_Chart_of_Accounts_029
Maintain Chart of Accounts	01.01.039	D	Deleted: To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to define an ALC's Business Activity as: <ul style="list-style-type: none"> <li>• Intra-governmental Payment and Collection (IPAC) only</li> <li>• CA \$HLINK II only</li> <li>• Treasury Disbursing Office (TDO) Payments only</li> <li>• IPAC and CA\$HLINK II</li> <li>• IPAC and TDO payments</li> <li>• TDO payments and CA\$HLINK II</li> <li>• IPAC, CA\$HLINK II, and TDO payments.</li> </ul>	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-04		Capture Treasury Confirmation Data		Maintain_GL_Chart_of_Accounts_030

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.040		Within the DoD, the system must not use summary accounts to report balances and shall not use summary accounts in the USSGL Chart of Accounts posting. A summary account is an account that has been subdivided into subsidiary posting accounts. The USSGL no longer uses summary accounts in the USSGL Chart of Accounts. Section headings in the USSGL display only the organization of the account structure but do not constitute summary accounts.		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070202		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-Resolution Service-to-Satisfaction	Maintain_GL_Chart_of_Accounts_033
Maintain Chart of Accounts	01.01.041	C	<b>The TFM, USSGL Supplement, Section III: Account Transactions, implements the USSGL at a transaction level. The USSGL Standard Financial Information Structure (SFIS) Transaction Library is a decomposition of the TFM USSGL accounting transactions for DoD and breaks down the generalized TFM USSGL transaction postings containing multiple debits and credits, into appropriate pairings of debits and credits of budgetary, proprietary, and memorandum accounts into individual DoD Transaction Codes (DTC). (See paragraph 070302 of this chapter for further details.)</b>		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070203		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-Resolution Service-to-Satisfaction	Maintain_GL_Chart_of_Accounts_031

GENERAL LEDGER REQUIREMENTS

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.042		To support the General Ledger process, the system must have the functionality to implement the USSGL to accomplish internal and external reporting needs. For external reporting, all data must summarize to the four-digit USSGL accounts (1000 Assets, 2000 Liabilities, 3000 Net Position, 4000 Budgetary, 5000 Revenue and Other Financing Sources, 6000 Expenses, 7000 Gains/Losses/Miscellaneous Items, and 8000 Memorandum) and standard attributes required by Treasury/FMS for Federal Agencies' Centralized Trial-Balance System (FACTS I and II).		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070402 & 070403		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-Resolution Service-to-Satisfaction	Maintain_GL_Chart_of_Accounts_038
Maintain Chart of Accounts	01.01.043	D	This requirement was moved to 01.04.010, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain Chart of Accounts	01.01.044	D	This requirement was moved to 01.04.011, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain Chart of Accounts	01.01.045	D	This requirement was moved to 19.01.018, to realign it to a more applicable functional area.		Source: DoDFMR Vol 05, Ch 24; Source Date: 3/1/2012; Source Number: 240303.C.2			

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.047	A	<b>To support the Accounting Classification Management process, the Core financial system must use the Standard Financial Information Structure (SFIS).</b>		Source: DoDFMR Vol 01, Ch 04; Source Date: 6/1/2009; Source Number: 040401, 040604 Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070302, 070405, 070604, 070605			Maintain_GL_Chart_of_Accounts_035
Maintain Chart of Accounts	01.01.048	A	<b>The system shall have the capability to validate the Treasury Account Symbol (TAS) against the Federal Account Symbols and Titles (FAST) Book.</b>	Source: I TFM 2-1500; Source Date: 9/21/2011; Source Number: Sec 1515				Maintain_GL_Chart_of_Accounts_036
Maintain Transaction Posting Rules	01.02.003		To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to update all general ledger account balances (i.e., budgetary, proprietary and memorandum accounts) based on a single input transaction.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLC-01			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	Maintain_GL_Transaction_Posting_Rules_002
Maintain Transaction Posting Rules	01.02.004		To support the Transaction Definition process, the Core financial system must provide automated functionality to define the general ledger account postings used in a standard transaction.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLB-02			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	Maintain_GL_Transaction_Posting_Rules_003

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Transaction Posting Rules	01.02.006	D	This requirement was moved to 14.01.081, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Maintain Transaction Posting Rules	01.02.010		To support the Transaction Definition process, the Core financial system must provide automated functionality to define edit rules for standard transactions to require, prohibit, or set a default value for accounting classification elements.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLB-06		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Transaction_Posting_Rules_006
Maintain Transaction Posting Rules	01.02.011	D	Deleted: To support the System-Generated Transactions process, the Core financial system must provide automated functionality to process future date transactions in subsequent accounting periods (i.e., when the specified transaction dates are reached). The system must also provide automated functionality to validate the transaction upon initial entry and re-validate the transaction at the point it is recorded.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMD-03			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	Maintain_GL_Transaction_Posting_Rules_007
Maintain Transaction Posting Rules	01.02.013	D	Deleted: To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to maintain valid Treasury Account Symbol (TAS) / Business Event Type Code (BETC) as provided by Treasury's Shared Accounting Module (SAM) for classification of the agency's Fund Balance with Treasury (FBWT) transactions in the Government wide Accounting (GWA) system.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-08				Maintain_GL_Transaction_Posting_Rules_009

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Transaction Posting Rules	01.02.015		To support the Transaction Definition process, the Core financial system must provide automated functionality to define up to 10 debit and credit pairs in a single standard transaction.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLB-07		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Maintain_GL_Transaction_Posting_Rules_011
Maintain Transaction Posting Rules	01.02.016		To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to validate USSGL attributes on transactions (whether entered or derived) prior to the posting.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLC-03			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-Resolution Service-to-Satisfaction	Maintain_GL_Transaction_Posting_Rules_012
Maintain Transaction Posting Rules	01.02.018	D	Deleted: The Standard Financial Information Structure (SFIS) is required for all target systems and legacy business feeder systems that will interface with a target system, as identified in the Enterprise Transition Plan (ETP) that support financial transactions.		Source: DoDFMR Vol 1, Ch 4; Source Date: 6/1/2009; Source Number: Para 040401			
Maintain Transaction Posting Rules	01.02.019	A	<b>The core financial system must calculate and record the foreign currency fluctuation gains or losses resulting from the settlement of foreign currency receivables or payables when the settlement occurs.</b>		Source: DoDFMR Vol 04, Ch 02; Source Date: 12/1/2009; Source Number: 020201.F.			General_Ledger_Maintain_Transaction_Posting_Rules_006

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Transaction Posting Rules	01.02.020	A	<b>To support the General Ledger Account Definition process, the Core financial system must be able to record financial events throughout the financial management system applying the requirements of the USSGL at the transaction level. Application of the Standard General Ledger (SGL) at the transaction level means that the financial management systems will process transactions following the definitions and defined uses of the general ledger accounts as described in the SGL. Compliance with this standard requires: (1) data in financial reports is consistent with the USSGL; (2) Transactions recorded are consistent with USSGL rules, (3) supporting transaction detail for USSGL accounts are readily available.</b>	Source: OMB Circular A-127; Source Date: 1/1/2009; Source Number: 8.C.3 Source: TFM Supplement No S2 Part 2 Sec III Source Date: 8/1/2000 Source Number:	Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070401	Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_of_Accounts_002
Maintain Transaction Posting Rules	01.02.021	A	<b>To support the Transaction Definition process, the Core financial system must provide automated functionality to record like accounting events consistently using standard transactions. Standard transactions must specify the general ledger account postings, and update document balances and any related tables (e.g. available funding) and define standard transactions that include proprietary, budgetary and memorandum accounts</b>	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLB-01 and GLB-03			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	Maintain_GL_Chart_of_Accounts_012

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Transaction Posting Rules	01.02.022	A	<b>The system must provide the capability to differentiate between unexpired, expired and canceled funds, and be capable of providing edit checks to post budgetary transactions, such as obligations and recoveries of prior-year obligations, in accordance with the provisions of OMB Circular A-11, Part 4 and USSGL posting rules displayed in Section III of the USSGL.</b>	Source: TFM S2, Part 2, Sec. III; Source Date: ; Source Number: Source: OMB Circular A-11; Source Date: ; Source Number: Part 4, Sec. 130			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 Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Chart_of_Accounts_013
Maintain Transaction Posting Rules	01.02.023	A	<b>To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to prevent transactions from posting to general ledger accounts that have been de-activated.</b>	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLC-07		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_of_Accounts_019
Maintain Transaction Posting Rules	01.02.024	A	<b>To support the Transaction Definition process, the Core financial system must provide automated functionality to define standard transactions that derive general ledger postings based on accounting classification elements or other document data elements.</b>	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLB-05			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	Maintain_GL_Chart_of_Accounts_027

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Transaction Posting Rules	01.02.025	A	<b>To support the General Ledger Update and Editing process, the core financial system must provide automated functionality to update general ledger control accounts consistent with postings made to subsidiary ledgers. Prevent transactions from posting that would cause the general ledger control accounts to be out-of-balance with the subsidiary ledgers.</b>	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLC-06			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	Maintain_GL_Chart_of_Accounts_028
Maintain Transaction Posting Rules	01.02.026	A	<b>To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to prevent transactions from posting that would cause general ledger debits and credits to be out-of-balance at any level of the agency's accounting classification structure specified on a transaction.</b>	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLC-04		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	Record_GL_Journal_Entries_001
Maintain Transaction Posting Rules	01.02.027	A	<b>The system must provide the functionality to post data coming from a mixed system to the core financial system using proper USSGL accounts and accounting standards.</b>	Source: OMB Circular A-127; Source Date: 1/1/2009; Source Number: 8.D		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-Resolution Service-to-Satisfaction	Maintain_GL_Transaction_Posting_Rules_014

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Journal Entries	01.03.002	D	This requirement was moved to 01.02.026, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Record Journal Entries	01.03.004		The system must ensure that simultaneous entries are made to budgetary accounts and proprietary accounts to record the following budgetary and proprietary accounting relationships: 1) Budget Authority (070701), 2) Delivered Orders Unpaid (070702), 3) Delivered Orders Paid (070703), 4) Reimbursements Earned but Uncollected (070704), 5) Reimbursements Earned and Collected (070705)	Source: TFM S2 07-02, Part 2 Sec. 1; Source Date: ; Source Number: page I-1	Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070701-070705		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	Record_GL_Journal_Entries_002
Record Journal Entries	01.03.007	D	This requirement was moved to 14.03.072, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Record Journal Entries	01.03.012		To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to prevent transactions from posting that would cause general ledger debits and credits to be out of balance within the proprietary, budgetary, or memorandum accounts. Proprietary, budgetary, and memorandum accounts must each be self-balancing.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLC-05			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	Record_GL_Journal_Entries_006

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Journal Entries	01.03.013	D	This requirement was moved to 01.02.027, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Record Journal Entries	01.03.014		To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record funds in the Treasury proprietary accounts when a general ledger transaction to record the receipt of budget authority from appropriations in budgetary accounts is made.		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070701		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock - - Inventory Management Procure-to-Pay Proposal- to-Reward Prospect-to-Order Service Request- to-Resolution Service-to-Satisfaction	Record_GL_Journal_Entries_007
Record Journal Entries	01.03.015		To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record accounts payable or related liability, and expense and/or asset in proprietary accounts when a general ledger transaction to record delivered orders unpaid in budgetary accounts is made.		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070702		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock - - Inventory Management Procure-to-Pay Proposal- to-Reward Prospect-to-Order Service Request- to-Resolution Service-to-Satisfaction	Record_GL_Journal_Entries_008

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Record Journal Entries	01.03.016		To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record funds disbursed and a reduction to the related accounts payable or liability in the proprietary accounts when a general ledger transaction to record delivered orders paid in budgetary accounts is made.		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070703		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_GL_Journal_Entries_009
Record Journal Entries	01.03.017		To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record accounts receivable and revenue recognition in the proprietary accounts when a general ledger transaction to record reimbursements earned but uncollected in budgetary accounts is made.		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070704		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_GL_Journal_Entries_010

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Journal Entries	01.03.018		To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record funds collected and a reduction to the related receivable in the proprietary accounts when a general ledger transaction to record reimbursements earned and collected in budgetary accounts is made.		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070705		Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_GL_Journal_Entries_011
Post Transactions to Update the General Ledger	01.04.001	D	Deleted: To support the Transaction Definition process, the Core financial system must provide automated functionality to define standard transactions consistent with United States Standard General Ledger (USSGL) posting rules.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLB-04		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Post_Transactions_To_Update_GL_001
Post Transactions to Update the General Ledger	01.04.004		The system must distinguish between entity and non-entity assets.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: 26	Source: DoDFMR Vol 04, Ch 01; Source Date: 9/1/2008; Source Number: 010103	Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Post_Transactions_To_Update_GL_002
Post Transactions to Update the General Ledger	01.04.005	C	<b>Entity cash and assets should be reported separately from nonentity cash and assets.</b>	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: 28-30	Source: DoDFMR Vol 04, Ch 01; Source Date: 9/1/2008; Source Number: 010103 and 010303, and Ch 2, 020102.B.3-6	Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Post_Transactions_To_Update_GL_003

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Post Transactions to Update the General Ledger	01.04.006		The system must recognize and record investments by DoD components in U.S. Treasury securities in accordance with Statement of Federal Financial Accounting Standards (SFFAS) 1.	Source: SFFAS-1; Source Date: 3/1/1993; Source Number: 62-73	Source: DoDFMR Vol 04, Ch 07; Source Date: 6/1/2009; Source Number: 070203 and 070204		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-Resolution Service-to-Satisfaction	Post_Transactions_To_Update_GL_004
Post Transactions to Update the General Ledger	01.04.010	A	<b>To support the General Ledger Analysis process, the core financial system must generate the GL Supporting Documents Report as of the current system date. Parameters include a GL control account and TAS or internal fund code. Result is the GL account balance, and a list of the open documents and balances supporting the GL account balance.</b>	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLE-03				Post_Transactions_To_Update_GL_009

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Post Transactions to Update the General Ledger	01.04.011	A	<b>To support the general ledger process the system must allow the USSGL to be used regardless of the sources of funds. Fund identification of financial resources shall be maintained in order to (1) disclose compliance with financial authorizations and (2) prepare reports on the status of appropriations and funds for Congress, OMB, and Treasury.</b>		Source: DoDFMR Vol 01, Ch 07; Source Date: 6/1/2009; Source Number: 070502		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-Resolution Service-to-Satisfaction	
Post Transactions to Update the General Ledger	01.04.012	A	<b>The system shall maintain accounting data to permit reporting in accordance with Federal accounting standards, and reporting requirements issued by the Director of OMB and/or the Secretary of the Treasury, when applicable. Where no accounting standards have been recommended by FASAB and issued by the Director of OMB, the systems shall maintain data in accordance with the applicable accounting standards used by the agency for preparation of its financial statements.</b>	Source: OMB Circular A-127; Source Date: 1/1/2009; Source Number: 8.C.2			Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	

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Post Transactions to Update the General Ledger	01.04.013	A	<b>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.</b>	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-08			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Recognize_Revenue_015
Perform Periodic General Ledger Postings	01.05.001		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to record transactions to any open accounting period. Provide the option to keep multiple accounting periods (minimum of 3) open simultaneously.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-02.		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-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_001

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Perform Periodic General Ledger Postings	01.05.002		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to record transactions to the current and prior fiscal year (i.e., until the closing process is complete).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-08		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-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_002
Perform Periodic General Ledger Postings	01.05.004		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to provide a year-end closing process that records United States Standard General Ledger (USSGL) prescribed closing entries in accounting periods separate from other accounting periods.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-05			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	Perform_Periodic_GL_Postings_003
Perform Periodic General Ledger Postings	01.05.005		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to close accounting periods and prevent the posting of new transactions to any closed period.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-03			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	Perform_Periodic_GL_Postings_004

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.006		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to perform multiple closings in a trial/test mode so that users can review the closing results, clear the closing entries and re-run the closing process. This functionality must be available for both "pre-closing" entries and "closing" entries.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-06			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	Perform_Periodic_GL_Postings_005

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.007		To support the Financial Reporting process, the Core financial system must provide automated functionality to generate a trial balance report. Parameter is the accounting period. Result is a report providing the following amounts for each general ledger account: Beginning balance for the accounting period. Total amount of debits for the accounting period. Total amount of credits for the accounting period. Cumulative ending balance for the accounting period. Provide the option to select whether general ledger account balances are rolled up to the TAS level, internal fund level, or organization level, and also whether they are displayed at the GL sub-account level (actual accounts used for posting transactions) or the USSGL account level. Sub-totals for beginning balance, accounting period activity, and ending balance columns must be provided after each change in organization, internal fund and TAS on the report. The report must include the balances of all funds and all fiscal years maintained by the agency. Also, to support the Financial Reporting process, the Core financial system must generate a FACTS I trial balance report. Parameter is the accounting period. Result is a report displaying the following balances for each USSGL account or USSGL account and attribute combination: Beginning balance for the accounting period. Total amount of debits for the accounting period. Total amount of	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-04 and GLG-05			Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_006

**GENERAL LEDGER REQUIREMENTS**

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			<p>credits for the accounting period. Cumulative ending balance for the accounting period. Provide the option to specify whether general ledger account balances are rolled up to the TAS level, internal fund level, or organization level The report must include all general ledger accounts (both FACTS I accounts and non-FACTS I accounts). FACTS I accounts must be displayed at the USSGL and attribute level (I.e. separate amounts should be displayed when there is more than one attribute value within an USSGL account). Non-FACTS I accounts must be displayed at the USSGL account level. Subtotals for beginning balance, accounting period activity, and ending balance columns must be provided after each change in TAS, internal fund, and organization on the report.</p>					
Perform Periodic General Ledger Postings	01.05.009	D	<p>Deleted: The system (Core Financial System) must electronically establish and update a Master Appropriation File (MAF) on the U.S. Treasury's Federal Agencies' Centralized Trial Balance System (FACTS).</p>	<p>Source: TFM, Vol I, Part 2, Chapter 4700 Sec. 4707.20a; Source Date: ; Source Number:</p>		Manage General Ledger	<p>Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management</p>	<p>Perform_Periodic_GL_Postings_007</p>

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.015		To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain an accounting classification structure that includes the following elements: Treasury Account Symbol Budget fiscal year Internal fund code Organization Program Project Activity Cost center Object class Revenue source Budget function Budget sub-function code Accounting period. Maintain each classification element independently. For example, budget fiscal year must be maintained as a separate value from the period of availability component in the Treasury Appropriation Fund Symbol (TAFS).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-01		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Perform_Periodic_GL_Postings_011
Perform Periodic General Ledger Postings	01.05.016	D	This requirement was moved to 14.05.018, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			
Perform Periodic General Ledger Postings	01.05.019	D	Deleted: To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to make fiscal year driven tables available in subsequent fiscal years.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-10		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_013

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.020	D	Deleted: To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to derive and record the amount of upward or downward spending adjustments upon liquidating, canceling, or modifying the dollar amount of prior year obligations or expenditures. Record the spending adjustment at the time of posting the transaction which generated it.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLD-01			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_014
Perform Periodic General Ledger Postings	01.05.021		To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if upward and downward adjustments are to expired or unexpired budget authority in order to derive the USSGL prescribed entries to record spending adjustments.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLD-03			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_015
Perform Periodic General Ledger Postings	01.05.022		To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to permit obligations to prior year budget authority or expired budget authority and generate related upward spending adjustments in the current year and identify when posting transactions will invoke upward spending adjustments, and apply the agency-defined level of validation (I.e., rejection, warning or	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLD-07 and			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde  Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_016

Perform Periodic General Ledger Postings	01.05.023		To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if upward and downward adjustments are to paid or unpaid obligations and/or expenditures in order to derive the USSGL prescribed entries for recording spending adjustments.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLD-05	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pa / Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_017
Perform Periodic General Ledger Postings	01.05.024	D	This requirement was moved to 14.05.019, to realign it to a more applicable functional area.	Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101		
Perform Periodic General Ledger Postings	01.05.026	D	This requirement was moved to 14.02.090, to realign it to a more applicable functional area.	Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101		
Perform Periodic General Ledger Postings	01.05.027	D	This requirement was moved to 14.01.082, to realign it to a more applicable functional area.	Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101		
Perform Periodic General Ledger Postings	01.05.029		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to generate trial balances that support the review of the closing process run in trial/test mode.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-07		Perform_Periodic_GL_Postings_022

Perform Periodic General Ledger Postings	01.05.030	To support the Accounting Classification Management process, the Core financial system must provide automated functionality to define five additional accounting classifications elements, including element titles and valid values.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-02		Perform_Periodic_GL_Postings_023
Perform Periodic General Ledger Postings	01.05.031	To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to classify accounting transactions by USSGL attributes required for FACTS I, FACTS II, and GFRS reporting as specified by the current supplement(s) to the Treasury Financial Manual (TFM).	Source: TFM S2; Source Date: ; Source Number: Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLC-02		Perform_Periodic_GL_Postings_024
Perform Periodic General Ledger Postings	01.05.032	To support the General Ledger Account Definition process, the Core financial system must add, change or de-activate U.S. SGL attribute domain values in order to accommodate changes in FACTS I, FACTS II, or GFRS reporting without programming changes.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLA-08		Perform_Periodic_GL_Postings_025
Perform Periodic General Ledger Postings	01.05.033	To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to, when correcting documents that previously generated spending adjustment entries, reverse the original spending adjustment entries and generate new spending adjustments for the correct amounts.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLD-02	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock - - Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_026

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.034		To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if anticipated recoveries have been previously recorded in order to derive the USSGL prescribed entries to record downward spending adjustments.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLD-04			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_027
Perform Periodic General Ledger Postings	01.05.035		To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if upward and downward adjustments are to delivered or undelivered orders in order to derive the USSGL prescribed entries to record spending adjustments.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLD-06			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_028
Perform Periodic General Ledger Postings	01.05.036		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to maintain fifteen accounting periods per fiscal year. Provide the option to designate one period for recording opening balances, twelve periods for recording monthly activity and two additional periods for year end pre-closing and closing entries.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-01				Perform_Periodic_GL_Postings_029

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.037		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to derive an accounting period's opening balances based on the prior accounting periods closing balances at the USSGL attribute level. The opening of general ledger account balances must maintain the USSGL attribute information required to satisfy FACTS I, FACTS II, and GFRS reporting requirements.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-09			Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_030
Perform Periodic General Ledger Postings	01.05.038		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to make single year appropriation and fund tables available in subsequent fiscal years.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-11			Budget-to-Report Deployment-to-Redeployment/Retrograde Market-to-Prospect Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_031
Perform Periodic General Ledger Postings	01.05.039		To add value to the Accounting Period Maintenance and Closing functionality, the Core financial system should deliver a capability to make mass changes to tables rolled forward to a subsequent fiscal year.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-12		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_032

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.042		To support the Financial Reporting process, the Core financial system must provide automated functionality to generate a FACTS II trial balance report. Parameter is the accounting period. Result is a report displaying the following balances for each USSGL account or USSGL account and attribute combination: Beginning balance for the accounting period Total amount of debits for the accounting period Total amount of credits for the accounting period Cumulative ending balance for the accounting period. Provide the option to specify whether general ledger account balances are rolled up to the TAFS level, internal fund level, or organization level. The report must include all general ledger accounts (both FACTS II accounts and non-FACTS II accounts). FACTS II accounts must be displayed at the USSGL and attribute level (i.e., separate amounts should be displayed when there is more than one attribute value within a USSGL account). Non-FACTS II accounts must be displayed at the USSGL account level. Subtotals for beginning balance, accounting period activity, and ending balance columns must be provided after each change in TAFS, internal fund, and organization on the report.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-06			Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_035
Perform Periodic General Ledger Postings	01.05.043	D	This requirement was moved to 14.05.020, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

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Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.047		To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to re-open closed accounting periods and record transactions to them.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLF-04			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 Service-to-Satisfaction	Perform_Periodic_GL_Postings_037
Perform Periodic General Ledger Postings	01.05.048		To support the Accounting Classification Management process, the Core financial system must provide automated functionality to classify transactions by standard and agency-defined accounting classification elements.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-03				Perform_Periodic_GL_Postings_038
Perform Periodic General Ledger Postings	01.05.049		To support the Accounting Classification Management process, the Core financial system must provide automated functionality to query document accounting data. Parameters include all standard and agency-defined accounting classification elements. Result is a list of selected document accounting lines. Display the document number, accounting classification elements and accounting line amounts. Drill down from accounting lines to GL transaction details, including transaction numbers, transaction and system dates and debits and credits.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-07		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_039

Perform Periodic General Ledger Postings	01.05.050	To support the Accounting Classification Management process, the Core financial system must provide automated functionality to define additional accounting classification structure (lower) levels in the fund, program, project, organization and object class structures (e.g. establish parent child relationships with the ability to summarize, distribute funds, and report data at all defined levels).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-10		Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_040
Perform Periodic General Ledger Postings	01.05.051	To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain an accounting classification structure that can associate each element with multiple other elements and element values, including: TAS to multiple internal funds Internal fund to multiple organizations, programs, projects, and activities Organization to multiple programs, projects and activities Project code to multiple organizations, programs and activities Program to multiple organizations, projects and activities.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-11			Perform_Periodic_GL_Postings_041
Perform Periodic General Ledger Postings	01.05.052	To support the Accounting Classification Management process, the Core financial system must provide automated functionality to deliver the Core financial system software populated with the 3-digit Budget Object Classification codes specified in OMB Circular No. A-11.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-13	Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_042

Perform Periodic General Ledger Postings	01.05.053	D	This requirement was moved to 14.05.021, to realign it to a more applicable functional area.	Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101
Perform Periodic General Ledger Postings	01.05.054	D	This requirement was moved to 14.05.022, to realign it to a more applicable functional area.	Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101
Perform Periodic General Ledger Postings	01.05.055	A	<b>To support the General Ledger Analysis and Reconciliation process, the Core financial system must provide automated functionality to Query General Ledger account balances. Parameters include beginning and ending accounting period, and TAS or internal fund code. Result is beginning account balances, period activity, and ending account balances for the period and TAS, or internal fund code, specified. Drill-down from period activity to supporting general ledger transactions; from general ledger transactions to supporting documents; and from supporting documents to other documents in the document chain.</b>	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLE-01

Perform Periodic General Ledger Postings	01.05.056	A	<b>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.</b>	Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 26		Perform_Periodic_GL_Postings_045
Perform Periodic General Ledger Postings	01.05.057	A	<b>The Core Financial System must have the capability to 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.</b>	Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: Pg 43		Perform_Periodic_GL_Postings_046
Perform Periodic General Ledger Postings	01.05.058	A	<b>To support the General Ledger Analysis and Reconciliation process, the Core financial system must generate the Daily General Ledger (GL) and Subsidiary Ledger Exception Report. Result is a list of GL control accounts by internal fund code whose balances differ from the subsidiary ledgers. Report lines include the GL control account balance, the balance of the open documents in the subsidiary ledger, and the difference.</b>	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLE-02	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 Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_047

## **ACRONYMS**

ALC	Agency Location Codes
BETC	Business Event Type Code
CASHLINK II	Electronic cash concentration and information system
CCR	Central Contractor Registration
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
DoDFMR	DoD Financial Management Regulation
DUNS	Data Universal Numbering System
ECS	Electronic Certification 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
FSIO	Financial System Integration Office
GFRS	Government wide Financial Report System
GWA	Government wise Accounting System
IPAC	Intra-governmental Payment and Collection
MAF	Master Appropriation File
OMB	Office of Management and Budget
SAM	Shared Accounting Module
SPS	Secure Payment Systems
TAS	Treasury Account Symbol
TDO	Treasury Disbursing Office
TFM	Treasury Financial Manual
TOP	Treasury Offset Program
USSGL	United States Standard General Ledger