



Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual
Volume 1, General Ledger

August 2014

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.

| VOLUME 1 - General Ledger | | |
|----------------------------------|---|---|
| Req ID | Change Type and Description | Reason for Change |
| 01.01.004 | C - Authoritative Source/Reference Updated | |
| 01.01.008 | C - Authoritative Source/Reference Updated | |
| 01.01.010 | C - Authoritative Source/Reference Updated | |
| 01.01.012 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.01.018 | D - Authoritative Source/Reference Deleted | OMB Circular A-123, Appendix D has rendered the OFFM and JFMIP documents obsolete. |
| 01.01.022 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.01.024 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.01.027 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.01.032 | C - Authoritative Source/Reference Updated | |
| 01.01.033 | C - Authoritative Source/Reference Updated | |

VOLUME 1 - General Ledger

| Req ID | Change Type and Description | Reason for Change |
|-----------|--|---|
| 01.01.034 | D - Duplicate Requirement Deleted | Covered by 01.01.001 |
| 01.01.035 | C - Authoritative Source/Reference Updated | |
| 01.01.042 | C - Authoritative Source/Reference Updated | |
| 01.02.003 | C - Authoritative Source/Reference Updated | |
| 01.02.004 | D - Duplicate Requirement Deleted | Covered by 01.02.015 |
| 01.02.010 | C - Authoritative Source/Reference Updated | |
| 01.02.015 | C - Authoritative Source/Reference Updated | |
| 01.02.016 | C - Authoritative Source/Reference Updated | |
| 01.02.021 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.02.023 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.02.024 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.02.025 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.02.026 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.03.012 | C - Authoritative Source/Reference Updated | |
| 01.04.010 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.001 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.002 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.004 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

VOLUME 1 - General Ledger

| Req ID | Change Type and Description | Reason for Change |
|-----------|--|---|
| 01.05.005 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.006 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.007 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.015 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.021 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.022 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.023 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.029 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.030 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.031 | C - Authoritative Source/Reference Updated | |
| 01.05.032 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.033 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.034 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.035 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.036 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

VOLUME 1 - General Ledger

| Req ID | Change Type and Description | Reason for Change |
|-----------|--|---|
| 01.05.037 | C - Authoritative Source/Reference Updated | |
| 01.05.038 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.039 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.042 | C - Authoritative Source/Reference Updated | |
| 01.05.047 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.048 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.049 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.050 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.051 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.052 | C - Authoritative Source/Reference Updated | |
| 01.05.055 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.056 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.057 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |
| 01.05.058 | D - Authoritative Source/Reference Deleted | OMB Circular A-123 Appendix D has rendered the JFMIP and OFFM documents obsolete. |

Chart Legend:

A - Added

These are new requirements due to revised and updated source documents.

C - Changed

These requirements were contained in previous releases, but were changed for various reasons.

D - Deleted

These requirements were removed and are no longer required by the source documents.

Note: If there is no code in the requirements value added or change type columns, it is by definition unchanged.



Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual Volume 01, General Ledger

August 2014

Strategy, Policy and Requirements

SUBJECT: Financial Management Systems Requirements
Volume 01, 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' financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-M, (The Blue Book), "Financial Management Systems Requirements Manual,". This manual is a compilation of the General Ledger specific Federal and Department of Defense (DoD) systems requirements. Any system reviews need to consider all DFAS 7900.4-M volumes and requirements in addition to these General Ledger specific items contained in this volume.

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 and all other applicable DFAS 7900.4-M 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 General Ledger specific 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 systems requirements, mandated by policy, for General Ledger (GL) financial management systems. It is a compilation of General Ledger specific 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 the requirements from the authoritative sources. It also incorporates updates to existing requirements **via highlighting the appropriate text in bolded blue font**. See description of requirement changes for a complete listing and description of the financial systems 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 Management Systems and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002

E-mail questions, comments, and suggestions to 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 are “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.html>

7. EFFECTIVE DATE: This Volume is effective immediately.

TABLE OF CONTENTS

| | |
|---|----|
| GENERAL LEDGER INTRODUCTION | 1 |
| GENERAL LEDGER REQUIREMENTS | 2 |
| Chapter 01 - Maintain Chart of Accounts | 2 |
| Chapter 02 - Maintain Transaction Posting Rules | 11 |
| Chapter 03 - Record Journal Entries | 18 |
| Chapter 04 - Post Transactions to Update the General Ledger | 21 |
| Chapter 05 - Perform Periodic General Ledger Postings | 26 |
| ACRONYMS | 41 |

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 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-123, Appendix D 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. This volume and other DFAS 7900.4-M volumes may be applicable to your system.

¹A 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

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|----------------------------|-----------|--|--|---|--|---|-----------------------------------|
| Maintain Chart of Accounts | 01.01.001 | | To support the General Ledger Account Definition process, the 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: DoDFMRVol1,Ch7,Su b0704; Source Date: 6/1/2009 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_001 |
| Maintain Chart of Accounts | 01.01.004 | C - Authoritative Source/Reference Updated | To support the General Ledger Account Definition process, the 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., Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) 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: TFMVol1,Pt2,Ch4700 Sec4702; Source Date: 5/1/2014 | 1.1.1.2_Defining GL Accounts and Attributes_DI | Provide GL proprietary account attributes (for example, exchange/nonexchange indicator, Federal/non-Federal indicator, and program indicator) consistent with the United States Government Standard General Ledger (USSGL) account attributes defined in the TFM. | Maintain_GL_Chart_Of_Accounts_003 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|----------------------------|-----------|--|--|--|--|---|-----------------------------------|
| 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: DoDFMRVol1,Ch7,Su b0705; Source Date: 6/1/2009 | 1.1.1.3_Defining GL Accounts and Attributes_DI | Provide GL budgetary account attributes (for example, Default Budget Enforcement Act Category, Apportionment Category B Program Code, Authority Type Code) consistent with the USSGL attributes defined in the TFM. | Maintain_GL_Chart_Of_Accounts_034 |
| Maintain Chart of Accounts | 01.01.008 | C - Authoritative Source/Reference Updated | To support the Accounting Classification Management process, the 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: TFMVol1,Pt2,Ch1500, Sec1515; Source Date: 9/1/2011 | 1.1.1.2_Defining GL Accounts and Attributes_DI | Provide GL proprietary account attributes (for example, exchange/nonexchange indicator, Federal/non-Federal indicator, and program indicator) consistent with the United States Government Standard General Ledger (USSGL) account attributes defined in the TFM. | Maintain_GL_Chart_Of_Accounts_005 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|----------------------------|-----------|--|--|---|--|---|-----------------------------------|
| Maintain Chart of Accounts | 01.01.010 | C - Authoritative Source/Reference Updated | To support the General Ledger (GL) Account Definition process, the system must provide automated functionality to define specific GL accounts as control accounts for purposes of tracking activity in subsidiary ledgers. | Source: DoDFMRVol6A,Ch2, Sub0202; Source Date: 8/1/2011 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_007 |
| Maintain Chart of Accounts | 01.01.012 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.1.3_Defining GL Accounts and Attributes_DI | Provide GL budgetary account attributes (for example, Default Budget Enforcement Act Category, Apportionment Category B Program Code, Authority Type Code) consistent with the USSGL attributes defined in the TFM. | Maintain_GL_Chart_Of_Accounts_009 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|----------------------------|---------------|--|--|------------------------|---|---|-----------------------------------|
| Maintain Chart of Accounts | 01.01.018 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Classification Management process, the 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: ; Source Date: | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_011 |
| Maintain Chart of Accounts | 01.01.022 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_014 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|----------------------------|---------------|--|--|------------------------|---|---|-----------------------------------|
| Maintain Chart of Accounts | 01.01.024 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_015 |
| Maintain Chart of Accounts | 01.01.027 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_018 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|----------------------------|-----------|--|--|--|--|---|-----------------------------------|
| Maintain Chart of Accounts | 01.01.032 | C - Authoritative Source/Reference Updated | To support the General Ledger Account Definition process, the system must provide automated functionality to accommodate an additional 2 digits beyond the USSGL account for agency-specific GL sub-accounts. | Source: TFMVol1,Pt2,Ch1500, Sec1515; Source Date: 9/1/2011 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_023 |
| Maintain Chart of Accounts | 01.01.033 | C - Authoritative Source/Reference Updated | To support the General Ledger Account Definition process, the system must provide automated functionality to define agency-specific memorandum accounts in the chart of accounts. | Source: DoDFMRVol1,Ch7,Su b0702; Source Date: 6/1/2009 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_024 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|----------------------------|-----------|--|--|--|--|---|-----------------------------------|
| Maintain Chart of Accounts | 01.01.034 | D - Duplicate Requirement Deleted | To support the General Ledger Account Definition process, the 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: DoDFMRVol1,Ch7,Su b0704; Source Date: 6/1/2009 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_025 |
| Maintain Chart of Accounts | 01.01.035 | C - Authoritative Source/Reference Updated | To support the General Ledger Account Definition process, the system must provide automated functionality to deliver systems software populated with the current published values for the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) attributes. | Source: TFMVol1,Pt2,Ch4700, Sec4702; Source Date: 5/1/2014 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_026 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|----------------------------|-----------|--|---|--|--|---|-----------------------------------|
| Maintain Chart of Accounts | 01.01.042 | C - Authoritative Source/Reference Updated | 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 Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS). | Source: TFMVol1,Pt2,Ch4700 Sec4702; Source Date: 5/1/2014 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_038 |
| Maintain Chart of Accounts | 01.01.047 | | To support the Accounting Classification Management process, the system must use the Standard Financial Information Structure (SFIS). | Source: DoDFMRVol1,Ch4,Su b0404; Source Date: 6/1/2009Source: DoDFMRVol1,Ch4,Su b0406; Source Date: 6/1/2009Source: DoDFMRVol1,Ch7,Su b0704; Source Date: 6/1/2009 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_035 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|----------------------------|-----------|-------------|--|--|--|---|-----------------------------------|
| Maintain Chart of Accounts | 01.01.048 | | The system shall have the capability to validate the Treasury Account Symbol (TAS) against the Federal Account Symbols and Titles (FAST) Book. | Source: TFMVol1,Pt2,Ch1500, Sec1515; Source Date: 9/1/2011 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_036 |
| Maintain Chart of Accounts | 01.01.049 | | Within the Nonappropriated Fund Instrumentalities (NAFIs), the system must have the functionality to implement the SGL to support financial statement reporting at the Program Group level and the consolidated Military Department level. All data must summarize to the 4-digit SGL accounts and be traceable to the NAFIs using sub-accounts. | Source: DoDFMRVol13,Ch2,Sub0204; Source Date: 3/1/2011 | 1.1.1.1_Defining GL Accounts and Attributes_DI | Provide GL account classifications (for example, budgetary, assets, liabilities, revenues and expenses), account categories (for example, receivables), and account subcategories (for example, accounts receivable) consistent with the USSGL accounts defined in the TFM. | Maintain_GL_Chart_Of_Accounts_032 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|------------------------------------|-----------|--|--|--|--|---|---|
| Maintain Transaction Posting Rules | 01.02.003 | C - Authoritative Source/Reference Updated | To support the General Ledger Update and Editing process, the 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: DoDFMRVol1,Ch7,Su b0706; Source Date: 6/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Maintain_GL_Transaction_Posting_Rules_002 |
| Maintain Transaction Posting Rules | 01.02.004 | D - Duplicate Requirement Deleted | To support the Transaction Definition process, the system must provide automated functionality to define the general ledger account postings used in a standard transaction. | Source: DoDFMRVol1,Ch7,Su b0704; Source Date: 6/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Maintain_GL_Transaction_Posting_Rules_003 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|------------------------------------|-----------|--|---|--|--|--|---|
| Maintain Transaction Posting Rules | 01.02.010 | C - Authoritative Source/Reference Updated | To support the Transaction Definition process, the 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: DoDFMRVol1,Ch7,Su b0706; Source Date: 6/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Maintain_GL_Transaction_Posting_Rules_006 |
| Maintain Transaction Posting Rules | 01.02.015 | C - Authoritative Source/Reference Updated | To support the Transaction Definition process, the system must provide automated functionality to define the appropriate debit and credit pairs of a single standard transaction. | Source: DoDFMRVol1,Ch7,Su b0702; Source Date: 6/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Maintain_GL_Transaction_Posting_Rules_011 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|------------------------------------|-----------|--|---|---|--|--|---|
| Maintain Transaction Posting Rules | 01.02.016 | C - Authoritative Source/Reference Updated | To support the General Ledger Update and Editing process, the system must provide automated functionality to validate U.S. Standard General Ledger (USSGL) attributes on transactions (whether entered or derived) prior to the posting. | Source: DoDFMRVol1,Ch7,Su b0704; Source Date: 6/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Maintain_GL_Transaction_Posting_Rules_012 |
| Maintain Transaction Posting Rules | 01.02.019 | | The 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. | Source: DoDFMRVol4,Ch2,Su b0202; Source Date: 12/1/2009 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | General_Ledger_Maintain_Transaction_Posting_Rules_006 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|------------------------------------|-----------|--|---|--|--|--|------------------------------------|
| Maintain Transaction Posting Rules | 01.02.020 | | To support the General Ledger Account Definition process, the system must be able to record financial events throughout the financial management system applying the requirements of the U.S. Standard General Ledger (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. | Source: DoDFMRVol1,Ch7,Su b0704; Source Date: 6/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Maintain_GL_Chart _Of_Accounts_002 |
| Maintain Transaction Posting Rules | 01.02.021 | D - Authoritative Source/Reference Deleted | DELETED: 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 | Source: ; Source Date: | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Maintain_GL_Chart _Of_Accounts_012 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|------------------------------------|-----------|--|--|---|--|---|-----------------------------------|
| Maintain Transaction Posting Rules | 01.02.022 | | 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. | Source: USSGL; Source Date: 12/1/2002; Source: OMBCIRA-11,Pt4,Sec130; Source Date: 7/1/2013 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Maintain_GL_Chart_Of_Accounts_013 |
| Maintain Transaction Posting Rules | 01.02.023 | D - Authoritative Source/Reference Deleted | DELETED: 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. | Source: ; Source Date: | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Maintain_GL_Chart_Of_Accounts_019 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|------------------------------------|-----------|--|---|------------------------|--|--|-----------------------------------|
| Maintain Transaction Posting Rules | 01.02.024 | D - Authoritative Source/Reference Deleted | DELETED: 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. | Source: ; Source Date: | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/ intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Maintain_GL_Chart_Of_Accounts_027 |
| Maintain Transaction Posting Rules | 01.02.025 | D - Authoritative Source/Reference Deleted | DELETED: 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. | Source: ; Source Date: | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Maintain_GL_Chart_Of_Accounts_028 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|------------------------------------|---------------|--|---|--|---|---|---|
| Maintain Transaction Posting Rules | 01.02.026 | D - Authoritative Source/Reference Deleted | DELETED: 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. | Source: ; Source Date: | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Record_GL_Journal_Entries_001 |
| Maintain Transaction Posting Rules | 01.02.027 | | The system must provide the functionality to post data coming from a mixed system using proper U.S. Standard General Ledger (USSGL) accounts and accounting standards. | Source: DoDFMRVol1,Ch7,Su b0704; Source Date: 6/1/2009 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Maintain_GL_Transaction_Posting_Rules_014 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|------------------------------------|-----------|--|---|--|--|---|---|
| Maintain Transaction Posting Rules | 01.02.028 | | The Nonappropriated Fund Standard General Ledger (NAFSGL) must be used for accounting and financial statement reporting to ensure the information in the financial statements is consistent for all Nonappropriated Fund Instrumentalities (NAFIs). | Source: DoDFMRVol13,Ch2,Sub0201; Source Date: 3/1/2011 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | General_Ledger_Maintain_Transaction_Posting_Rules_007 |
| Record Journal Entries | 01.03.012 | C - Authoritative Source/Reference Updated | To support the General Ledger Update and Editing process, the system must have the capability 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: DoDFMRVol1,Ch7,Sub0702; Source Date: 6/1/2009 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Record_GL_Journal_Entries_006 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|------------------------|-----------|-------------|--|---|--|---|-------------------------------|
| Record Journal Entries | 01.03.014 | | To support the General Ledger Update and Editing process, the 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: DoDFMRVol1,Ch7,Su b0707; Source Date: 6/1/2009 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Record_GL_Journal_Entries_007 |
| Record Journal Entries | 01.03.015 | | To support the General Ledger Update and Editing process, the 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: DoDFMRVol1,Ch7,Su b0707; Source Date: 6/1/2009 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Record_GL_Journal_Entries_008 |
| Record Journal Entries | 01.03.016 | | To support the General Ledger Update and Editing process, the 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: DoDFMRVol1,Ch7,Su b0707; Source Date: 6/1/2009 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Record_GL_Journal_Entries_009 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|------------------------|-----------|-------------|---|--|--|---|-------------------------------|
| Record Journal Entries | 01.03.017 | | To support the General Ledger Update and Editing process, the 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: DoDFMRVol1,Ch7,Su b0707; Source Date: 6/1/2009 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Record_GL_Journal_Entries_010 |
| Record Journal Entries | 01.03.018 | | To support the General Ledger Update and Editing process, the 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: DoDFMRVol1,Ch7,Su b0707; Source Date: 6/1/2009 | 1.1.2.2_Posting GL Transactions_P | Post GL proprietary, budgetary, and memorandum account transactions consistent with USSGL account attributes, account transaction codes, account transaction categories, and account transaction subcategories as defined in the TFM. | Record_GL_Journal_Entries_011 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|-----------|-------------|---|--|--|--|------------------------------------|
| Post Transactions to Update the General Ledger | 01.04.004 | | The system must distinguish between entity and non-entity assets. | Source: SFFAS1,26; Source Date: 3/1/1993 Source: DoDFMRVol4,Ch1,Su b0101; Source Date: 9/1/2008 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Post_Transactions_To_Update_GL_002 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|-----------|-------------|---|---|--|--|------------------------------------|
| Post Transactions to Update the General Ledger | 01.04.005 | | The system must have the capability to report entity cash and assets separately from nonentity cash and assets. | Source: DoDFMRVol4,Ch1,Su b0101; Source Date: 9/1/2008Source: SFFAS1,30; Source Date: 3/1/1993Source: SFFAS1,29; Source Date: 3/1/1993Source: SFFAS1,28; Source Date: 3/1/1993Source: DoDFMRVol4,Ch2,Su b0201; Source Date: 12/1/2009Source: DoDFMRVol4,Ch1,Su b0103; Source Date: 9/1/2008 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Post_Transactions_To_Update_GL_003 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | 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: SFFAS1,67; Source Date: 3/1/1993 Source: SFFAS1,68; Source Date: 3/1/1993 Source: SFFAS1,72; Source Date: 3/1/1993 | 1.1.2.1_Posting GL Transactions_DI | Capture GL account transaction information provided by supporting financial management operations (for example, payments, receipts, liabilities, assets, and reimbursables/intragovernmentals) consistent with the USSGL account attributes, account transaction categories, and account transaction codes, account transaction subcategories defined in the TFM. | Post_Transactions_To_Update_GL_004 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|-----------|--|--|------------------------|--|--|------------------------------------|
| Post Transactions to Update the General Ledger | 01.04.010 | D - Authoritative Source/Reference Deleted | DELETED: 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. | Source: ; Source Date: | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Post_Transactions_To_Update_GL_009 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|-----------|-------------|---|--|--|--|------------------------------------|
| Post Transactions to Update the General Ledger | 01.04.011 | | To support the general ledger process the system must allow the U.S. Standard General Ledger (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. | Source: DoDFMRVol1,Ch7,Su b0705; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Post_Transactions_To_Update_GL_010 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|-----------|--|---|--|--|--|------------------------------------|
| Post Transactions to Update the General Ledger | 01.04.012 | | 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. | Source: DoDFMRVol1,Ch7,Su b0706; Source Date: 6/1/2009 | 1.1.3.1_Managing Financial Asset Information_DI | Capture Federal Government asset type (for example, entity, nonentity, governmental, and intragovernmental), category [for example, property, plant, and equipment (PP&E); inventory; seized and forfeited; investments in Treasury securities], and subcategory (for example, general PP&E or heritage PP&E) consistent with The Federal Accounting Standards Advisory Board (FASAB) Handbook of Accounting Standards, and Other Pronouncements, as Amended (FASAB Handbook). | Post_Transactions_To_Update_GL_011 |
| Perform Periodic General Ledger Postings | 01.05.001 | D - Authoritative Source/Reference Deleted | DELETED: 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. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_001 |
| Perform Periodic General Ledger Postings | 01.05.002 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_002 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|-----------|--|--|------------------------|--|--|----------------------------------|
| Perform Periodic General Ledger Postings | 01.05.004 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_003 |
| Perform Periodic General Ledger Postings | 01.05.005 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_004 |
| Perform Periodic General Ledger Postings | 01.05.006 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_005 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|-----------|--|--|------------------------|--|--|----------------------------------|
| Perform Periodic General Ledger Postings | 01.05.007 | D - Authoritative Source/Reference Deleted | <p>DELETED: 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</p> | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_006 |

GENERAL LEDGER REQUIREMENTS

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|----------------|---------------|--------------------|--------------------|----------------|---|---|------------------------|
|----------------|---------------|--------------------|--------------------|----------------|---|---|------------------------|

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.

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|-----------|--|---|------------------------|--|--|----------------------------------|
| Perform Periodic General Ledger Postings | 01.05.015 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_011 |
| Perform Periodic General Ledger Postings | 01.05.021 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_015 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|---------------|--|---|------------------------|---|--|----------------------------------|
| Perform Periodic General Ledger Postings | 01.05.022 | D - Authoritative Source/Reference Deleted | DELETED: To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to permit recording of previously unrecorded 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 information only). | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_016 |
| Perform Periodic General Ledger Postings | 01.05.023 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_017 |
| Perform Periodic General Ledger Postings | 01.05.029 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Period Maintenance and Closing process, the system must provide automated functionality to generate trial balances that support the review of the closing process run in trial/test mode. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_022 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|-----------|--|--|--|--|--|----------------------------------|
| Perform Periodic General Ledger Postings | 01.05.030 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_023 |
| Perform Periodic General Ledger Postings | 01.05.031 | C - Authoritative Source/Reference Updated | To support the General Ledger Update and Editing process, the system must provide automated functionality to classify accounting transactions by U.S. Standard General Ledger (USSGL) attributes required for Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS), and GFRS reporting as specified by the current supplement(s) to the Treasury Financial Manual (TFM). | Source: TFMVol1,Pt2,Ch4700, Sec4702; Source Date: 5/1/2014 | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_024 |
| Perform Periodic General Ledger Postings | 01.05.032 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_025 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|-----------|--|--|------------------------|--|--|----------------------------------|
| Perform Periodic General Ledger Postings | 01.05.033 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_026 |
| Perform Periodic General Ledger Postings | 01.05.034 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_027 |
| Perform Periodic General Ledger Postings | 01.05.035 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_028 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|-----------|--|---|---|--|--|----------------------------------|
| Perform Periodic General Ledger Postings | 01.05.036 | D - Authoritative Source/Reference Deleted | DELETED: To support the Accounting Period Maintenance and Closing process, the system must have the capability to maintain fifteen accounting periods per fiscal year. 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_049 |
| Perform Periodic General Ledger Postings | 01.05.037 | C - Authoritative Source/Reference Updated | To support the Accounting Period Maintenance and Closing process, the system must provide automated functionality to derive an accounting period's opening balances based on the prior accounting periods closing balances at the U.S. Standard General Ledger (USSGL) attribute level. The opening of general ledger account balances must maintain the USSGL attribute information required to satisfy Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS), and GFRS reporting requirements. | Source: TFMVol1,Pt2,Ch4700 Sec4702; Source Date: 5/1/2014 | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_030 |
| Perform Periodic General Ledger Postings | 01.05.038 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_031 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|---------------|--|--|------------------------|---|--|----------------------------------|
| Perform Periodic General Ledger Postings | 01.05.039 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_032 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|-----------|--|--|--|--|--|---|
| Perform Periodic General Ledger Postings | 01.05.042 | C - Authoritative Source/Reference Updated | <p>To support the Financial Reporting process, the system must provide automated functionality to generate a 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:</p> <ul style="list-style-type: none"> • 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. <p>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. 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. 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.</p> | <p>Source: DoDFMRVol6A,Ch6, Sub0601; Source Date: 7/1/2013</p> | <p>1.3.1.2_Providing GL Information_DO</p> | <p>Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook.</p> | <p>Perform_Periodic_GL_Postings_035</p> |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|-----------|--|---|------------------------|--|--|----------------------------------|
| Perform Periodic General Ledger Postings | 01.05.047 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_037 |
| Perform Periodic General Ledger Postings | 01.05.048 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_038 |
| Perform Periodic General Ledger Postings | 01.05.049 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_039 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|-----------|--|---|------------------------|--|--|----------------------------------|
| Perform Periodic General Ledger Postings | 01.05.050 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_040 |
| Perform Periodic General Ledger Postings | 01.05.051 | D - Authoritative Source/Reference Deleted | DELETED: 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: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_041 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|-----------|--|--|---|--|---|----------------------------------|
| Perform Periodic General Ledger Postings | 01.05.052 | C - Authoritative Source/Reference Updated | To support the Accounting Classification Management process, the system must provide automated functionality to deliver the system software populated with the 3-digit Budget Object Classification codes specified in OMB Circular No. A-11. | Source: OMBCIRA-11,Pt2,Sec83; Source Date: 7/1/2013 | 1.3.1.2_Providing GL Information_DO | Provide GL information for agency-specific financial reports consistent with OMB Circular No. A-136 and FASAB Handbook. | Perform_Periodic_GL_Postings_042 |
| Perform Periodic General Ledger Postings | 01.05.055 | D - Authoritative Source/Reference Deleted | DELETED: 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. | Source: ; Source Date: | | | Perform_Periodic_GL_Postings_021 |
| Perform Periodic General Ledger Postings | 01.05.056 | D - Authoritative Source/Reference Deleted | DELETED: To support Proprietary and Budgetary Accounting functions of the USSGL, the 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. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_045 |

GENERAL LEDGER REQUIREMENTS

DFAS 7900.4-M, Vol. 01

| Chapter | Req Id | Change Type | Requirement | Sources | Treasury's Federal Financial Management Systems Function Guidance (See Appendix A-5) | Treasury's Federal Financial Management Systems Requirement (See Appendix A-5) | DFMIG Rule Name |
|--|-----------|--|---|------------------------|--|--|----------------------------------|
| Perform Periodic General Ledger Postings | 01.05.057 | D - Authoritative Source/Reference Deleted | DELETED: 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. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_046 |
| Perform Periodic General Ledger Postings | 01.05.058 | D - Authoritative Source/Reference Deleted | DELETED: 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. | Source: ; Source Date: | 1.1.2.3_Posting GL Transactions_P | Close nonfiduciary and fiduciary accounts consistent with USSGL account closing table rules as defined in the TFM. | Perform_Periodic_GL_Postings_047 |

ACRONYMS

| | |
|-------------|---|
| ALC | Agency Location Code |
| 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 |
| GFRS | Government wide Financial Report System |
| GTAS | Government wide Treasury Account Symbol Adjusted Trial Balance System |
| GWA | Government-Wide 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 System |
| TAS | Treasury Account Symbol |
| TDO | Treasury Disbursing Office |
| TFM | Treasury Financial Manual |
| TOP | Treasury Offset Program |
| USSGL | United States Standard General Ledger |