Defense Finance and Accounting Service

DFAS 7900.4-M
Financial Management Systems Requirements Manual
Volume 1, General Ledger

May 2011

Financial Management Center of Excellence

SUBJECT: Description of Requirement Changes

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

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

VOLUME 1 - General Ledger		
Req ID	**Change Type**	**Reason for Change**
01.01.046	**D**	**Deleted - Duplicate of 01.01.045**
01.02.017	**C**	**Requirement ID had been previously deleted**
01.02.018	**C**	**New Requirement ID - Previous ID deleted in a prior version.**

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source document

C - Changed FFMRs

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

D - Deleted FFMRs

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

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

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SUBJECT: Financial Management Systems Requirements
                Volume 1, General Ledger

1. <u>PURPOSE</u>

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

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

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

2. <u>APPLICABILITY:</u>

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

3. <u>POLICY:</u>

a. This Volume provides a synopsis of Federal and DoD requirements for General Ledger functionality for financial management systems. It represents a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, "Federal Financial Management Improvement Act of 1996," September 30, 1996.

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

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

<div align="center">

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

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

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4. <u>ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE</u>

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

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

5. <u>PROCEDURES</u>:

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

6. <u>RELEASABILITY</u>:

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

7. <u>EFFECTIVE DATE</u>: This Volume is effective immediately.

   Steve Bonta
   Director, Financial Management
      Center of Excellence

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GENERAL LEDGER INTRODUCTION

1. The general ledger, as the central function of a core financial system, is the highest level of summarization within the system. The general ledger provides financial accountability for budgetary resources, stewardship over assets, reporting of cash/fund resources, and visibility of total costs. The general ledger maintains account balances by fund structure and individual general ledger accounts. All transactions to record financial events shall be posted, either individually or in summary, to a general ledger regardless of the origin of the transaction.

2. Subsidiary ledgers at various levels of detail support the general ledger. Such subsidiary ledgers may be maintained in the core financial system or in other systems. For example, detailed property records supporting the equipment account in the general ledger may be maintained in a system devoted to controlling and maintaining equipment.

3. The United States Standard General Ledger (USSGL), under Volume I of the Treasury Financial Manual (TFM) Supplement Number 2 (August 2009), provides a uniform Chart of Accounts to be used in standardizing federal agency accounting which supports the preparation of standard external reports required by central agencies. The Office of Management and Budget (OMB) Circular A-127 (January 2009) and the Federal Financial Management Improvement Act (FFMIA) of 1996 require implementation of the USSGL at the transaction level throughout an agency's financial management systems. The USSGL is composed of five major sections: (1) Chart of Accounts, (2) Account Definitions, (3) Accounting Transactions, (4) USSGL Attributes, and (5) Report Crosswalks. Those federal executive agencies that serve on the USSGL Board maintain the Chart of Accounts and Account Definitions. The Financial Management Service (FMS) publishes the five sections of the USSGL in the TFM and posts them on the Internet at http://www.fms.treas.gov/ussgl.

4. The general ledger, as the ultimate overall control for capturing the effects of all financial events, ensures that debits equal credits for every recorded transaction in a single journal entry. The general ledger maintains accounts for assets, liabilities, net position, revenues and other financing sources, expenses, gains, losses, budgetary data, and "memorandum" information.

5. The general ledger defines the chart of accounts and transaction posting rules. It is used to update multiple accounts, including budgetary and proprietary accounts, for a single transaction or financial event. It provides for entering journal entries to post transactions, record account adjustments, and perform periodic closings. The general ledger provides a standard accounting structure for the accumulation and processing of financial management data, enhances control of maintaining financial databases, and supports budgetary and external financial reporting.

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[1]A financial event is any event initiated or caused by either the agency or forces outside the agency that has financial consequences to the agency or Federal government. Generally, the consequences of financial events are recorded on the agency's financial records. Payments of debts, collection of receivables, receipt of appropriations, incurrence of potential liabilities, signing of contracts, ordering goods or services

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.001			To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to maintain a chart of accounts consistent with the United States Standard General Ledger (USSGL) Chart of Accounts, including the proprietary, budgetary, and memorandum accounts, basic numbering structure, and account titles.	FSIO OFFM-NO-0106, Jan 06, GLA-01	DoDFMR Vol 1, Jun 09, Ch 7, 070401	Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_1

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.002			To support the General Ledger Account Definition process, the Core financial system must be able to record financial events throughout the financial management system applying the requirements of the USSGL at the transaction level. Application of the Standard General Ledger (SGL) at the transaction level means that each time an approved transaction is recorded in the system, it will generate appropriate general ledger accounts for posting the transaction according to the rules defined in the USSGL guidance.	OMB Circular A-127, Jan 09, 8.C.3; TFM Supplement No S2, Part 2, Sec. III, August 2009	DoDFMR Vol 1, Jun 09, Ch 7, 070401	Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_2

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.004			To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to maintain an association between the chart of accounts and valid attribute domain values used for Treasury reporting (e.g., Federal Agencies' Centralized Trial-Balance System (FACTS) I, FACTS II and Government wide 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).	FSIO OFFM-NO-0106, Jan 06, GLA-02	DoDFMR Vol 1, Jun 09, Ch 7, 070201	Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_3
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.		DoDFMR Vol 1, Jun 09, Ch 7, 070503			

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.008			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain a Treasury Account Symbol (TAS) structure that includes the following components defined by Treasury and Office of Management and Budget (OMB): • Subclass • Agency code • Hyphen (when co-owner is not null) • Transfer agency • Fiscal year (period of availability) • Main account number • Sub-account symbol.	FSIO OFFM-NO-0106, Jan 06, SMA-09		Manage Financial Management Policy		Maintain_GL_Chart_Of_Accounts_5
Maintain Chart of Accounts	01.01.010			To support the General Ledger (GL) Account Definition process, the Core financial system must provide automated functionality to define specific GL accounts as control accounts for purposes of tracking activity in subsidiary ledgers.	FSIO OFFM-NO-0106, Jan 06, GLA-03		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_7

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.011			To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to define agency-specific GL sub-accounts that summarize to USSGL accounts.	FSIO OFFM-NO-0106, Jan 06, GLA-04		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_8
Maintain Chart of Accounts	01.01.012			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to add, change, or deactivate elements of the accounting classification structure and define valid Accounting Classification Element (ACE) values without programming changes (e.g., through online table updates).	FSIO OFFM-NO-0106, Jan 06, SMA-05		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_9

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.017			To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to maintain multiple Agency Location Codes (ALCs) and capture the ALC on all transactions that impact the Fund Balance With Treasury (FBWT) and are reported to Treasury on the Financial Management Service (FMS) 224, Partial 224, or through the Government wide Accounting (GWA) system.	FSIO OFFM-NO-0106, Jan 06, FBA-01 and FBA-07		Capture Treasury Confirmation Data		Maintain_GL_Chart_Of_Accounts_10
Maintain Chart of Accounts	01.01.018			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain an object class structure consistent with the standard object class codes defined in OMB Circular A-11. Accommodate additional (lower) levels in the object class structure, e.g., by establishing parent child relationships.	FSIO OFFM-NO-0106, Jan 06, SMA-12		Manage Financial Management Policy		Maintain_GL_Chart_Of_Accounts_11

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.019			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.	FSIO OFFM-NO-0106, Jan 06, GLB-01 and GLB-03		Capture Pro Forma Entries Generate General Ledger Transactions Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Chart_Of_Accounts_12
Maintain Chart of Accounts	01.01.020			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.	OMB Circular A-11, Part 4, Sec. 130; TFM S2, Part 2, Sec. III		Manage Execution Fund Account Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Maintain_GL_Chart_Of_Accounts_13

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.022			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to provide the capability to derive full accounting classifications on transactions from abbreviated user input. Examples of methods include: entering shorthand codes, deriving elements from an entered field, or providing users with a list of values from which to choose.	FSIO OFFM-NO-0106, Jan 06, SMA-04		Manage General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Maintain_GL_Chart_Of_Accounts_14
Maintain Chart of Accounts	01.01.024			To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to add, change or de-activate accounts in the chart of accounts without programming changes.	FSIO OFFM-NO-0106, Jan 06, GLA-07		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_15
Maintain Chart of Accounts	01.01.026	Y		To add value to the Disbursing process, the Core financial system should provide automated functionality to Calculate payments to foreign vendors based on current exchange rates.	FSIO OFFM-NO-0106, Jan 06, PMD-57		Convert United States Dollar Equivalent to Foreign Equivalent	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Maintain_GL_Chart_Of_Accounts_17

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.027			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to capture an effective date for accounting classification structure and valid value changes. Activate or deactivate accounting classification changes based on effective date.	FSIO OFFM-NO-0106, Jan 06, SMA-06		Establish Effective and Posting Date of Change Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_18
Maintain Chart of Accounts	01.01.028			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.	FSIO OFFM-NO-0106, Jan 06,GLC-07		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_19
Maintain Chart of Accounts	01.01.030			To support the Audit Trails process, the Core financial system must provide automated functionality to generate an audit trail of all accounting classification structure additions, changes and deactivations, including the effective dates of the changes.	FSIO OFFM-NO-0106, Jan 06,SME-04		Establish Effective and Posting Date of Change Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_21

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.032			To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to accommodate an additional 2 digits beyond the USSGL account for agency-specific GL sub-accounts.	FSIO OFFM-NO-0106, Jan 06,GLA-05		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_23
Maintain Chart of Accounts	01.01.033			To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to define agency-specific memorandum accounts in the chart of accounts.	FSIO OFFM-NO-0106, Jan 06, GLA-06		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_24
Maintain Chart of Accounts	01.01.034			To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to deliver the Core financial system software populated with the current published values for the USSGL chart of accounts.	FSIO OFFM-NO-0106, Jan 06, GLA-09		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_25

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.035			To support the General Ledger Account Definition process, the Core financial system must provide automated functionality to deliver the Core financial system software populated with the current published values for the FACTS II attributes.	FSIO OFFM-NO-0106, Jan 06, GLA-10		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Chart_Of_Accounts_26
Maintain Chart of Accounts	01.01.036			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.	FSIO OFFM-NO-0106, Jan 06,GLB-05		Capture Pro Forma Entries Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Chart_Of_Accounts_27

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.037			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.	FSIO OFFM-NO-0106, Jan 06, GLC-06		Generate General Ledger Transactions Post General Ledger Transactions Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resol	Maintain_GL_Chart_Of_Accounts_28
Maintain Chart of Accounts	01.01.038			To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to define an ALC as a GWA reporter or a non-GWA reporter.	FSIO OFFM-NO-0106, Jan 06, FBA-02		Capture Treasury Confirmation Data		Maintain_GL_Chart_Of_Accounts_29

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.039			To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to define an ALC's Business Activity as: • Intra-governmental Payment and Collection (IPAC) only • CA$HLINK II only • Treasury Disbursing Office (TDO) Payments only • IPAC and CA$HLINK II • IPAC and TDO payments • TDO payments and CA$HLINK II • IPAC, CA$HLINK II, and TDO payments.	FSIO OFFM-NO-0106, Jan 06, FBA-04		Capture Treasury Confirmation Data		Maintain_GL_Chart_Of_Accounts_30

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.040			Within the DoD, the system must not use summary accounts to report balances. A summary account is an account that has been subdivided into subsidiary posting accounts. The USSGL no longer uses summary accounts in the USSGL Chart of Accounts. Section headings in the USSGL display only the organization of the account structure but do not constitute summary accounts.		DoDFMR Vol 1, Jun 09, Ch 7, 070202|	Manage General Ledger Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	
Maintain Chart of Accounts	01.01.041			The system must implement the USSGL at a transaction level as prescribed by the TFM, USSGL Supplement, Section III: Account Transactions.		DoDFMR Vol 1, Jun 09, Ch 7, 070203|	Post to General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.042			To support the General Ledger process, the system must have the functionality to implement the USSGL to accomplish internal and external reporting needs. For external reporting, all data must summarize to the four-digit USSGL accounts (1000 Assets, 2000 Liabilities, 3000 Net Position, 4000 Budgetary, 5000 Revenue and Other Financing Sources, 6000 Expenses, 7000 Gains/Losses/Miscellaneous Items, and 8000 Memorandum) and standard attributes required by Treasury/FMS for Federal Agencies' Centralized Trial-Balance System (FACTS I and II).		DoDFMR Vol 1, Jun 09, Ch 7, 070402 & 070403	Manage General Ledger Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.043			To support the general ledger process the system must allow the USSGL to be used regardless of the sources of funds. Fund identification of financial resources shall be maintained in order to (1) disclose compliance with financial authorizations and (2) prepare reports on the status of appropriations and funds for Congress, OMB, and Treasury.		DoDFMR Vol 1, Jun 09, Ch 7, 070502|	Manage General Ledger Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	
Maintain Chart of Accounts	01.01.044			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.	OMB Circular A-127, Jan 09, 8.C.2		Manage General Ledger Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Chart of Accounts	01.01.045			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.		DoDFMR Vol 13, Feb 10, Ch 2, 020401			
Maintain Chart of Accounts	01.01.046		D	**Deleted** - Duplicate of 01.01.045Within 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.		DoDFMR Vol 13, Feb 10, Ch 2, 020401			

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Transaction Posting Rules	01.02.003			To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to update all general ledger account balances (i.e., budgetary, proprietary and memorandum accounts) based on a single input transaction.	FSIO OFFM-NO-0106, Jan 06,GLC-01		Capture Pro Forma Entries Generate General Ledger Transactions Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Transaction_Posting_Rules_2
Maintain Transaction Posting Rules	01.02.004			To support the Transaction Definition process, the Core financial system must provide automated functionality to define the general ledger account postings used in a standard transaction.	FSIO OFFM-NO-0106, Jan 06,GLB-02		Capture Pro Forma Entries Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Transaction_Posting_Rules_3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Transaction Posting Rules	01.02.006			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to update the balance of open documents by accounting line item as they are referenced by subsequent documents in the processing chain. For example, reduce commitments when referenced by obligations, reduce obligations when referenced by expenditures, reclassify obligations when referenced by advances, and reduce accounts receivable when referenced by collections.	FSIO OFFM-NO-0106, Jan 06,SMC-02		Capture Pro Forma Entries Post General Ledger Transactions Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resol	Maintain_GL_Transaction_Posting_Rules_4
Maintain Transaction Posting Rules	01.02.010			To support the Transaction Definition process, the Core financial system must provide automated functionality to define edit rules for standard transactions to require, prohibit, or set a default value for accounting classification elements.	FSIO OFFM-NO-0106, Jan 06,GLB-06		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Maintain_GL_Transaction_Posting_Rules_6

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Transaction Posting Rules	01.02.011			To support the System-Generated Transactions process, the Core financial system must provide automated functionality to process future date transactions in subsequent accounting periods (i.e., when the specified transaction dates are reached). The system must also provide automated functionality to validate the transaction upon initial entry and re-validate the transaction at the point it is recorded.	FSIO OFFM-NO-0106, Jan 06,SMD-03		Capture Pro Forma Entries Generate General Ledger Transactions Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Transaction_Posting_Rules_7
Maintain Transaction Posting Rules	01.02.013			To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to maintain valid Treasury Account Symbol (TAS) / Business Event Type Code (BETC) as provided by Treasury's Shared Accounting Module (SAM) for classification of the agency's Fund Balance with Treasury (FBWT) transactions in the Government wide Accounting (GWA) system.	FSIO OFFM-NO-0106, Jan 06, FBA-08		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar Verify Information		Maintain_GL_Transaction_Posting_Rules_9

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Maintain Transaction Posting Rules	01.02.015			To support the Transaction Definition process, the Core financial system must provide automated functionality to define up to 10 debit and credit pairs in a single standard transaction.	FSIO OFFM-NO-0106, Jan 06,GLB-07		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Maintain_GL_Transaction_Posting_Rules_11
Maintain Transaction Posting Rules	01.02.016			To support the General Ledger Update and Editing process, the Core financial system must provided automated functionality to validate USSGL attributes on transactions (whether entered or derived) prior to the posting.	FSIO OFFM-NO-0106, Jan 06, GLC-03		Post to General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Maintain_GL_Transaction_Posting_Rules_12
	01.02.017		C	Deleted in Prior Version					
Maintain Transaction Posting Rules	01.02.018		C	The Standard Financial Information Structure (SFIS) is required for all target systems and legacy business feeder systems that will interface with a target system, as identified in the Enterprise Transition Plan (ETP) that support financial transactions.		DoDFMR Vol 1, Jun 09;Ch 4, 040401			

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Journal Entries	01.03.002			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.	FSIO OFFM-NO-0106, Jan 06,GLC-04		Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resol	Record_GL_Journal_Entries_1
Record Journal Entries	01.03.004			The system must ensure that simultaneous entries are made to budgetary accounts and proprietary accounts to record the following budgetary and proprietary accounting relationships: 1) Budget Authority (070701), 2) Delivered Orders Unpaid (070702), 3) Delivered Orders Paid (070703), 4) Reimbursements Earned but Uncollected (070704), 5) Reimbursements Earned and Collected (070705)	TFM S2 07-02, Part 2 Sec. 1 page I-1	DoDFMR Vol 1, Jun 09, Ch 7, 070701-070705	Capture Pro Forma Entries Generate General Ledger Transactions Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resol	Record_GL_Journal_Entries_2

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Journal Entries	01.03.007			To support the System-Generated Transactions process, the Core financial system must provide automated functionality to generate recurring entries and reversals in future accounting periods (e.g., payroll and travel accruals), when the specified transaction dates are reached. This is to include entries that cross fiscal years.	FSIO OFFM-NO-0106, Jan 06,SMD-02		Capture Pro Forma Entries Generate General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_GL_Journal_Entries_3
Record Journal Entries	01.03.012			To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to prevent transactions from posting that would cause general ledger debits and credits to be out of balance within the proprietary, budgetary, or memorandum accounts. Proprietary, budgetary, and memorandum accounts must each be self-balancing.|	FSIO OFFM-NO-0106, Jan 06,GLC-05		Capture Pro Forma Entries Generate General Ledger Transactions Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resol	Record_GL_Journal_Entries_6

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Journal Entries	01.03.013			The system must provide the functionality to post data coming from a mixed system to the core financial system using proper USSGL accounts and accounting standards.	OMB Circular A-127, Jan 09, 8.D		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	
Record Journal Entries	01.03.014			To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record funds in the Treasury proprietary accounts when a general ledger transaction to record the receipt of budget authority from appropriations in budgetary accounts is made.			DoDFMR Vol 1, Jun 09, Ch 7, 070701	Establish Funds Control Execute Apportionment and Allocate Funds Post General Ledger Transactions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward P	

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Journal Entries	01.03.015			To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record accounts payable or related liability, and expense and/or asset in proprietary accounts when a general ledger transaction to record delivered orders unpaid in budgetary accounts is made.|		DoDFMR Vol 1, Jun 09, Ch 7, 070702	Establish Funds Control Execute Apportionment and Allocate Funds Post General Ledger Transactions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward P	
Record Journal Entries	01.03.016			To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record funds disbursed and a reduction to the related accounts payable or liability in the proprietary accounts when a general ledger transaction to record delivered orders paid in budgetary accounts is made.|		DoDFMR Vol 1, Jun 09, Ch 7, 070703	Establish Funds Control Execute Apportionment and Allocate Funds Post General Ledger Transactions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward P	

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Record Journal Entries	01.03.017			To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record accounts receivable and revenue recognition in the proprietary accounts when a general ledger transaction to record reimbursements earned but uncollected in budgetary accounts is made.|		DoDFMR Vol 1, Jun 09, Ch 7, 070704	Establish Funds Control Execute Apportionment and Allocate Funds Post General Ledger Transactions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward P	
Record Journal Entries	01.03.018			To support the General Ledger Update and Editing process, the Core financial system must post a corresponding entry to record funds collected and a reduction to the related receivable in the proprietary accounts when a general ledger transaction to record reimbursements earned and collected in budgetary accounts is made.|		DoDFMR Vol 1, Jun 09, Ch 7, 070705	Establish Funds Control Execute Apportionment and Allocate Funds Post General Ledger Transactions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward P	

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Post Transactions to Update the General Ledger	01.04.001			To support the Transaction Definition process, the Core financial system must provide automated functionality to define standard transactions consistent with United States Standard General Ledger (USSGL) posting rules.	FSIO OFFM-NO-0106, Jan 06,GLB-04		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Post_Transactions _To_Update_GL_ 1
Post Transactions to Update the General Ledger	01.04.004			The system must distinguish between entity and non-entity assets.	SFFAS-1, Jun 08, 26	DoDFMR Vol 4, Sept 08, Ch 1, 010103	Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Post_Transactions _To_Update_GL_ 2
Post Transactions to Update the General Ledger	01.04.005			The system must distinguish between, and allow for the proper reporting of, entity cash, nonentity cash, and restricted cash. Nonentity cash is always restricted cash. Entity cash may be restricted for specific purposes.	SFFAS-1, Jun 08, 28-30	DoDFMR Vol 4, Aug 09, Ch 1, 010103 and 010303, and Ch 2, 020102.B.3-6	Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Post_Transactions _To_Update_GL_ 3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Post Transactions to Update the General Ledger	01.04.006			The system must recognize and record investments by DoD components in U.S. Treasury securities in accordance with Statement of Federal Financial Accounting Standards (SFFAS) 1.	SFFAS-1, Jun 08, 62-73	DoDFMR Vol 4, Jun 09, Ch 7, 070203 and 070204	Assess Requirement Manage Investment Balance Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Post_Transactions _To_Update_GL_ 4
Perform Periodic General Ledger Postings	01.05.001			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to record transactions to any open accounting period. Provide the option to keep multiple accounting periods (minimum of 3) open simultaneously.	FSIO OFFM-NO-0106, Jan 06, GLF-02.		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Perform_Periodic_ GL_Postings_1

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.002			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to record transactions to the current and prior fiscal year (i.e., until the closing process is complete).	FSIO OFFM-NO-0106, Jan 06, GLF-08		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Perform_Periodic_GL_Postings_2
Perform Periodic General Ledger Postings	01.05.004			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to provide a year-end closing process that records United States Standard General Ledger (USSGL) prescribed closing entries in accounting periods separate from other accounting periods.	FSIO OFFM-NO-0106, Jan 06, GLF-05		Post General Ledger Transactions Request General Ledger Closing Pro Forma Entries	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resol	Perform_Periodic_GL_Postings_3

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.005			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to close accounting periods and prevent the posting of new transactions to any closed period.	FSIO OFFM-NO-0106, Jan 06, GLF-03		Confirm General Ledger Closing Pro Forma Entries Post General Ledger Transactions Request General Ledger Closing Pro Forma Entries	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resol	Perform_Periodic_ GL_Postings_4
Perform Periodic General Ledger Postings	01.05.006			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to perform multiple closings in a trial/test mode so that users can review the closing results, clear the closing entries and re-run the closing process. This functionality must be available for both "pre-closing" entries and "closing" entries.	FSIO OFFM-NO-0106, Jan 06, GLF-06;		Confirm General Ledger Closing Pro Forma Entries Post General Ledger Transactions Request General Ledger Closing Pro Forma Entries	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resol	Perform_Periodic_ GL_Postings_5

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.007			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate a trial balance report. Parameter is the accounting period. Result is a report providing the following amounts for each general ledger account: • Beginning balance for the accounting period. • Total amount of debits for the accounting period. • Total amount of credits for the accounting period. • Cumulative ending balance for the accounting period. Provide the option to select whether general ledger account balances are rolled up to the TAS level, internal fund level, or organization level, and also whether they are displayed at the GL sub-account level (actual accounts used for posting transactions) or the USSGL account level. Sub-totals for beginning balance, accounting period activity, and ending balance columns must be provided after	FSIO OFFM-NO-0106, Jan 06, GLG-04 and GLG-05		Approve Trial Balance Prepare Initial Trial Balance	Deployment-to-Redeployment/Retrograde\<br\> Plan-to-Stock -- Inventory Management	Perform_Periodic_ GL_Postings_6

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				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 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					

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				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.					
Perform Periodic General Ledger Postings	01.05.009			The system (Core Financial System) must electronically establish and update a Master Appropriation File (MAF) on the U.S. Treasury's Federal Agencies' Centralized Trial Balance System (FACTS).	TFM, Vol I, Part 2, Chapter 4700 Sec. 4707.20a		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_ GL_Postings_7

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.015			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain an accounting classification structure that includes the following elements: • Treasury Account Symbol • Budget fiscal year • Internal fund code • Organization • Program • Project • Activity • Cost center • Object class • Revenue source • Budget function • Budget sub-function code • Accounting period. |Maintain each classification element independently. For example, budget fiscal year must be maintained as a separate value from the period of availability component in the Treasury Appropriation Fund Symbol (TAFS).	FSIO OFFM-NO-0106, Jan 06, SMA-01		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Perform_Periodic_GL_Postings_11

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.016			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to query documents. Parameter(s) include any one or a combination of the following: • Document type • Document status (e.g., open, closed) • Vendor number • Vendor Data Universal Numbering System (DUNS)+4 numbers • Customer number • Accounting classification elements. Result is a list of selected document numbers with document statuses and balances at the document level. Drill-down from each document number to its document lines and detailed GL transactions.	FSIO OFFM-NO-0106, Jan 06, SMC-12		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_12
Perform Periodic General Ledger Postings	01.05.019			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to make fiscal year driven tables available in subsequent fiscal years.	FSIO OFFM-NO-0106, Jan 06, GLF-10		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_13

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.020			To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to derive and record the amount of upward or downward spending adjustments upon liquidating, canceling, or modifying the dollar amount of prior year obligations or expenditures. Record the spending adjustment at the time of posting the transaction which generated it.	FSIO OFFM-NO-0106, Jan 06, GLD-01		Capture Pro Forma Entries Certify Funds Generate General Ledger Transactions Post General Ledger Transactions Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order 	Perform_Periodic_ GL_Postings_14
Perform Periodic General Ledger Postings	01.05.021			To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if upward and downward adjustments are to expired or unexpired budget authority in order to derive the USSGL prescribed entries to record spending adjustments.	FSIO OFFM-NO-0106, Jan 06, GLD-03		Capture Pro Forma Entries Certify Funds Generate General Ledger Transactions Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-	Perform_Periodic_ GL_Postings_15

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.022			To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to permit 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).	FSIO OFFM-NO-0106, Jan 06, GLD-07 and GLD-08		Capture Pro Forma Entries Certify Funds Generate General Ledger Transactions Post General Ledger Transactions Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order 	Perform_Periodic_ GL_Postings_16
Perform Periodic General Ledger Postings	01.05.023			To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if upward and downward adjustments are to paid or unpaid obligations and/or expenditures in order to derive the USSGL prescribed entries for recording spending adjustments.	FSIO OFFM-NO-0106, Jan 06, GLD-05		Capture Pro Forma Entries Certify Funds Generate General Ledger Transactions Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-	Perform_Periodic_ GL_Postings_17

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.024			To support the System-Generated Transactions process, the Core financial system must provide automated functionality to generate batched reversal transactions by any one or a combination of the following parameters: • Accounting period • Transaction or document type • Accounting classification elements • System date • Transaction date • Source system ID. For example, reverse payroll transactions posted on January 1, 2006.	FSIO OFFM-NO-0106, Jan 06, SMD-04		Capture Pro Forma Entries Generate General Ledger Transactions Post General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resol	Perform_Periodic_GL_Postings_18
Perform Periodic General Ledger Postings	01.05.026			To support the System-Generated Transactions process, the Core financial system must provide automated functionality to validate that transaction reversals do not violate the integrity of the document chain. For example, do not reverse obligations that have been liquidated by payments.	FSIO OFFM-NO-0106, Jan 06, SMD-05		Post to General Ledger	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Perform_Periodic_GL_Postings_19

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.027			To support the System-Generated Transactions process, the Core financial system must provide automated functionality to generate a report of posted and un-posted reversal transactions. Parameters are: • Accounting period • Transaction or document type • Accounting classification elements • System date • Transaction date • Source system ID. Result is a list of transactions including: • System date • Transaction date • Original document and accounting line numbers • Status (posted or un-posted) • Accounting classification elements • GL transaction ID number • GL debits and credits. Sorting options include document number and reversal status.	FSIO OFFM-NO-0106, Jan 06, SMD-06		Manage General Ledger Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_20

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.029			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to generate trial balances that support the review of the closing process run in trial/test mode.	FSIO OFFM-NO-0106, Jan 06, GLF-07		Generate Final Unapproved Trial Balance Prepare Initial Trial Balance		Perform_Periodic_GL_Postings_22
Perform Periodic General Ledger Postings	01.05.030			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to define five additional accounting classifications elements, including element titles and valid values.	FSIO OFFM-NO-0106, Jan 06, SMA-02		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar Verify Information		Perform_Periodic_GL_Postings_23
Perform Periodic General Ledger Postings	01.05.031			To support the General Ledger Update and Editing process, the Core financial system must provide automated functionality to classify accounting transactions by USSGL attributes required for FACTS I, FACTS II, and GFRS reporting as specified by the current supplement(s) to the Treasury Financial Manual (TFM).	FSIO OFFM-NO-0106, Jan 06, GLC-02; TFM S2		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar Verify Information		Perform_Periodic_GL_Postings_24

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.032			To support the General Ledger Account Definition process, the Core financial system must add, change or de-activate USSGL attribute domain values in order to accommodate changes in FACTS I, FACTS II, or GFRS reporting without programming changes.	FSIO OFFM-NO-0106, Jan 06, GLA-08		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar Verify Information		Perform_Periodic_ GL_Postings_25
Perform Periodic General Ledger Postings	01.05.033			To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to correct documents that previously generated spending adjustment entries, reverse the original spending adjustment entries and generate new spending adjustments for the correct amounts.	FSIO OFFM-NO-0106, Jan 06, GLD-02		Certify Funds Post General Ledger Transactions Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograd e Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order 	Perform_Periodic_ GL_Postings_26

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.034			To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if anticipated recoveries have been previously recorded in order to derive the USSGL prescribed entries to record downward spending adjustments.	FSIO OFFM-NO-0106, Jan 06, GLD-04		Certify Funds Post General Ledger Transactions Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order 	Perform_Periodic_ GL_Postings_27
Perform Periodic General Ledger Postings	01.05.035			To support the Upward/Downward Spending Adjustment process, the Core financial system must provide automated functionality to determine if upward and downward adjustments are to delivered or undelivered orders in order to derive the USSGL prescribed entries to record spending adjustments.	FSIO OFFM-NO-0106, Jan 06, GLD-06		Certify Funds Generate Pro Forma Entries for Adjustments to Undelivered Orders Post General Ledger Transactions Verify Funds Availability	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Proposal-to-Reward Prospect-to-Order 	Perform_Periodic_ GL_Postings_28

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.036			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to maintain fifteen accounting periods per fiscal year. Provide the option to designate one period for recording opening balances, twelve periods for recording monthly activity and two additional periods for year end pre-closing and closing entries.	FSIO OFFM-NO-0106, Jan 06, GLF-01				Perform_Periodic_GL_Postings_29
Perform Periodic General Ledger Postings	01.05.037			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to derive an accounting period's opening balances based on the prior accounting periods closing balances at the USSGL attribute level. The opening of general ledger account balances must maintain the USSGL attribute information required to satisfy FACTS I, FACTS II, and GFRS reporting requirements.	FSIO OFFM-NO-0106, Jan 06, GLF-09		Manage General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_30

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.038			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to make single year appropriation and fund tables available in subsequent fiscal years.	FSIO OFFM-NO-0106, Jan 06, GLF-11		Execute Apportionment and Allocate Funds Manage General Ledger	Budget-to-Report Deployment-to-Redeployment/Retrograde Market-to-Prospect Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_31
Perform Periodic General Ledger Postings	01.05.039	Y		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.	FSIO OFFM-NO-0106, Jan 06, GLF-12		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_32

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.042			To support the Financial Reporting process, the Core financial system must provide automated functionality to generate a FACTS II trial balance report. Parameter is the accounting period. Result is a report displaying the following balances for each USSGL account or USSGL account and attribute combination:|• Beginning balance for the accounting period|• Total amount of debits for the accounting period|• Total amount of credits for the accounting period|• Cumulative ending balance for the accounting period. |Provide the option to specify whether general ledger account balances are rolled up to the TAFS level, internal fund level, or organization level. The report must include all general ledger accounts (both FACTS II accounts and non-FACTS II accounts). FACTS II accounts must be displayed at the USSGL and attribute level (i.e., separate amounts should be displayed when there is more than one attribute	FSIO OFFM-NO-0106, Jan 06, GLG-06		Manage General Ledger Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Perform_Periodic_ GL_Postings_35

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				value within a USSGL account). Non-FACTS II accounts must be displayed at the USSGL account level. Subtotals for beginning balance, accounting period activity, and ending balance columns must be provided after each change in TAFS, internal fund, and organization on the report.|					
Perform Periodic General Ledger Postings	01.05.043			To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to maintain ALC Business Activities.	FSIO OFFM-NO-0106, Jan 06, FBA-03		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar Verify Information		Perform_Periodic_ GL_Postings_36
Perform Periodic General Ledger Postings	01.05.047			To support the Accounting Period Maintenance and Closing process, the Core financial system must provide automated functionality to re-open closed accounting periods and record transactions to them.	FSIO OFFM-NO-0106, Jan 06, GLF-04		Perform Financial Reporting Post General Ledger Transactions	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prosp	Perform_Periodic_ GL_Postings_37

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.048			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to classify transactions by standard and agency-defined accounting classification elements.	FSIO OFFM-NO-0106, Jan 06, SMA-03		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar Verify Information		Perform_Periodic_GL_Postings_38
Perform Periodic General Ledger Postings	01.05.049			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to query document accounting data. Parameters include all standard and agency-defined accounting classification elements. Result is a list of selected document accounting lines. Display the document number, accounting classification elements and accounting line amounts. Drill down from accounting lines to GL transaction details, including transaction numbers, transaction and system dates and debits and credits.	FSIO OFFM-NO-0106, Jan 06, SMA-07		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_39

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.050			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to define additional accounting classification structure (lower) levels in the fund, program, project, organization and object class structures (e.g. establish parent child relationships with the ability to summarize, distribute funds, and report data at all defined levels).	FSIO OFFM-NO-0106, Jan 06, SMA-10		Manage General Ledger Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_ GL_Postings_40

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.051			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to maintain an accounting classification structure that can associate each element with multiple other elements and element values, including: • TAS to multiple internal funds • Internal fund to multiple organizations, programs, projects, and activities • Organization to multiple programs, projects and activities • Project code to multiple organizations, programs and activities • Program to multiple organizations, projects and activities.	FSIO OFFM-NO-0106, Jan 06, SMA-11		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar Verify Information		Perform_Periodic_ GL_Postings_41

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.052			To support the Accounting Classification Management process, the Core financial system must provide automated functionality to deliver the Core financial system software populated with the 3-digit Budget Object Classification codes specified in OMB Circular No. A-11.	FSIO OFFM-NO-0106, Jan 06, SMA-13		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_ GL_Postings_42

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.053			To support the System-Generated Transactions process, the Core financial system must provide automated functionality to deliver the capability to send/receive financial transactions from Government wide mandated applications: • Central Contractor Registration (CCR) • Electronic Certification System (ECS) • Federal Agencies Centralized Trial Balance System I (FACTS I) • Federal Agencies Centralized Trial Balance System II (FACTS II) • Government Online Accounting Link System (GOALS II) • Intra-governmental Payment and Collection System (IPAC) • Treasury Offset Program (TOP) • Secure Payment System (SPS).	FSIO OFFM-NO-0106, Jan 06, SMD-07		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_43

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Perform Periodic General Ledger Postings	01.05.054	Y		To add value to the System-Generated Transactions process, the Core financial system should provide automated functionality to deliver the capability to send/receive financial transactions from Government wide mandated applications: • eTravel • CA$HLINK II • Government wide Accounting (GWA) system	FSIO OFFM-NO-0106, Jan 06, SMD-08		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_ GL_Postings_44

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
FSIO	Financial System Integration Office
GFRS	Government wide Financial Report 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