



# Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual

Volume 1, General Ledger

August 2015

Strategy, Policy and Requirements ZP

SUBJECT: Description of Requirement Changes

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

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

<b>VOLUME 1 - General Ledger</b>		
<b>Req Id</b>	<b>Change Type and Description</b>	<b>Reason for Change</b>
<b>01.02.010</b>	<b>D - Authoritative Source/Reference Deleted</b>	
<b>01.02.022</b>		
<b>01.05.037</b>		
<b>01.05.042</b>		

*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.

**TABLE OF CONTENTS**

GENERAL LEDGER	1
GENERAL LEDGER REQUIREMENTS	2
Chapter 01 - Maintain Chart of Accounts	2
Chapter 02 - Maintain Transaction Posting Rules	8
Chapter 03 - Record Journal Entries	12
Chapter 04 - Post Transactions to Update the General Ledger	15
Chapter 05 - Perform Periodic General Ledger Postings	19
ACRONYMS	22

## **GENERAL LEDGER INTRODUCTION**

1. The general ledger, as the central function of a 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 must be posted, either individually or in summary, to a general ledger regardless of the origin of the transaction. Subsidiary ledgers at various levels of detail support the general ledger. Such subsidiary ledgers may be maintained in other systems. For example, detailed property records supporting the equipment account in the general ledger may be kept in a system devoted to controlling and maintaining equipment.
  2. The United States Standard General Ledger (USSGL), under Volume I of the Treasury Financial Manual (TFM) Supplement Number 15-01 (June 2015), 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. The USSGL Board maintains the Chart of Accounts and Account Definitions. The Financial Management Service (FMS) publishes the five sections of the USSGL in the TFM. The general ledger major sections are located on website: <http://www.fms.treas.gov/ussgl>.
  3. 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.
  4. 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 contains 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 financial management systems requirements may apply to your system.
-

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		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: DoDFMRVol1,Ch7,Su b0702; Source Date: 6/1/2009 Source: TFMVol1,Pt2,Ch4700; Source Date: 7/1/2015	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		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: 6/1/2015	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		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	01.01.032		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: 6/1/2015	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

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	01.01.033		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
Maintain Chart of Accounts	01.01.035		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; Source Date: 7/1/2015Source: DoDFMRVol6A,Ch4, Sub0401; Source Date: 5/1/2011	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_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		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; Source Date: 7/1/2015Source: 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_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 must 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: 6/1/2015	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: 2/1/2014	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_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		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	01.02.010	D - Authoritative Source/Reference Deleted	DELETED: 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: ; 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_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	01.02.015		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
Maintain Transaction Posting Rules	01.02.016		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

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	01.02.019		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
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

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	D - Authoritative Source/Reference Deleted	DELETED: 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: ; 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_013
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: 2/1/2014	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		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: 3/1/1993Source: 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: 9/1/2008	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: SFFAS1,72; Source Date: 3/1/1993 Source: SFFAS1,68; 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	01.04.011		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 must 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. Where no accounting standards have been recommended by FASAB and issued by the Director of OMB, the systems must 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	01.05.031		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: DoDFMRVol1,Ch7,Su b0704; Source Date: 6/1/2009 Source: TFMVol1,Pt2,Ch4700; Source Date: 7/1/2015	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

**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	01.05.037	D - Authoritative Source/Reference Deleted	DELETED: 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: ; 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_030

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	D - Authoritative Source/Reference Deleted	DELETED: 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: • 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. 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.	Source: ; Source Date:	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_035
Perform Periodic General Ledger Postings	01.05.052		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: 8/1/2015	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

**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