# Chapter 1

## Table of Contents

# Overview
# General Ledger Subsystem

# Overview

# General Ledger Subsystem

**About this Chapter . . .**

This chapter introduces you to terms and ideas that are discussed throughout the IFMS General Ledger Subsystem volume. Subjects discussed include:

\#      Introduction to the General Ledger Subsystem

\#      Introduction to General Ledger Transactions

\#      General Ledger Processing

\#      General Information about the General Ledger Subsystem

\#      General Ledger Offline Processing

This documentation is current as of the 5.1E7 subrelease.

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## Introduction

IFMS is divided into multiple subsystems. The General Ledger Subsystem is one of these. This volume of the *IFMS User's Guide* provides information on the General Ledger Subsystem.

In this volume of the *IFMS User's Guide* we will explain and describe the flow of information through the IFMS General Ledger Subsystem, the processing of transactions, how this information relates to the rest of IFMS through tables, provide a thorough data entry tutorial for system users, and finally describe the available reports for this subsystem.  In addition, we have included an appendix containing:  (a) Glossary of Terms, and (b) Acronym Conversion Chart.

The functions of the General Ledger Subsystem encompass all other IFMS subsystems. These functions include:

#    Automatically posting entries (debits and credits) for IFMS transactions to the IFMS General Ledger tables and the IFMS offline journals (referred to as the General Ledger and journals).

#    Maintaining account balances in the General Ledger.

#    Maintaining an audit trail of IFMS budget and financial transactions. IFMS uses this audit trail to produce reports that are in compliance with the U.S. Standard General Ledger (SGL).

In addition, the General Ledger Subsystem is used to record miscellaneous accounting transactions that are typically not handled by other IFMS subsystems.

## General Ledger Account Numbers

The General Ledger Subsystem uses the accounts established for use by all federal agencies. Exhibit 1 shows the Standard General Ledger account structure. For a complete list of all General Ledger accounts in IFMS, see the General Ledger Account Table (GLAC) or the *IFMS User's Guide.*

### *Standard General Ledger Account Numbers*

| SGL Account Number | What the Account Records |
| --- | --- |
| 1000 | Assets |
| 2000 | Liabilities |
| 3000 | Equity of the U.S. Government |
| 4000 | Budgetary |
| 5000 | Revenues |
| 6000 | Expenses |
| 7000 | Gains/Losses/Extraordinary Items |
| 9000 | Statistical/Memorandum |

*Exhibit 1*

## How IFMS Posts Transactions

All IFMS entries post to the General Ledger and associated journals, with the exception of a few Budget Execution transactions. There are several types of journals in IFMS, including the general journal and the memo journal. The General Journal (GENJ) maintains the detailed debit and credit entries for each IFMS transaction. The Memo Journal (MEMO) tracks transactions that do not affect any financial records and, optionally, tracks subsidiary postings for reporting purposes.

Using the process which is defined on the ACED and ACEN tables, IFMS posts debits and credits to the General Ledger and journals for each transaction. Typically, when entering an IFMS transaction, you do not have to enter the debits and credits on the transaction because the postings have been predefined on the ACED and ACEN tables.

In addition to posting information from IFMS transactions, the General Ledger Subsystem has two types of transactions of its own: the Journal Voucher (JV) and the Standard Voucher (SV). These transactions are discussed next.

## Subsystem Transactions

The General Ledger Subsystem is used to record miscellaneous accounting transactions that are typically not handled by other IFMS subsystems. Exhibit 2 lists and describes the General Ledger transactions and the possible uses for each.

## *General Ledger Transactions*

| General Ledger Transaction | Transaction Code | What the Transaction Records |
|---|---|---|
| Fixed Asset Standard Voucher | AV | An interface transaction that records losses and gains from inventory, equipment, and property |
| | | Acquisition of land and buildings |
| Stockroom Chargeback | CB | An interface transaction that records stockroom charges and credits |
| Contract Voucher | CV | An interface transaction that records contract vouchers |
| Journal Voucher | JV | Records miscellaneous accounting events not typically handled by another subsystem |
| | | Records transactions that reclassify accounts |
| | | Records non-standard accruals and period-end adjusting entries |
| Month End Adjustment Voucher | MV | An interface transaction that records prior period adjustments for WCF activities |
| Payroll Interface Transactions | PY | An interface transaction that records data from payroll |
| Superfund Standard Voucher | SF | An interface transaction that records superfund layoffs commitments, obligations, expenditures, and refunds |
| GL by SFO Fix | SS | An interface transaction that was created to correct General Ledger transaction SFO codes |
| Standard Voucher | SV | Records accounting events that occur on a regular basis (allowance for doubtful accounts, prepaids, year-end accruals, etc.) |
| | | Expenses previously recorded expenditures |
| | | Corrects accounting data on closed transactions |

*Exhibit 2*

## Overview of the Processing Cycle

The General Ledger Subsystem does not use transaction processing chains for recording information. Each transaction is a self contained entry. It is important to remember that when referencing an entry on a Standard Voucher, IFMS records the referencing in the cross-reference tables, but does not update the referenced transactions.

## General Information About the Subsystem

For each IFMS transaction, journal entries are posted to the journal by the posting process defined on the ACED and ACEN tables. Exhibit 3 is a simple illustration of the common posting process, and it is followed by a more complex example (Exhibit 4).

## Common Posting Example

Exhibit 3 shows, in general terms, how the posting process works.

### *Common Posting Example*

1. **Miscellaneous Order (MO)**

| | |
|---|---|
| Trans Code: | MO |
| Document No: | 9801BL0001 |
| Trans Type: | 01 |
| Line: | 001 |
| Amount: | 50.00 |

2. **Accounting Entries Definition Table (ACED)**

| | |
|---|---|
| Trans Code: | MO |
| Trans Type: | 01 |
| Acctg Entry ID: | MO01 (key to Step 3) |

3. **Accounting Entries Table (ACEN)**

| | |
|---|---|
| Accounting Entry ID: | MO01 |
| Acctg Event: | SP02 |
| Seq No: | 0001 |
| Journal Code: | GENJ |
| Debit: | 4610 |
| Credit: | 4801 |

4. **General Journal (GENJ)**

MO 9801BL0001 01 001 4610 50.00
MO 9801BL0001 01 001 4801 50.00-

### *Exhibit 3*

Note that the posting process automatically occurs each time that you process a transaction.

1. When you enter an IFMS transaction, you are required to enter a transaction code and a transaction type. The transaction code describes to IFMS the type of transaction being processed. In this example, the transaction code MO describes the Miscellaneous Order (MO).

   The transaction type specifies the debits and credits made for that transaction. The debits and credits for that transaction type are defined in the ACEN Table. One transaction code can have numerous transaction types.

2.      IFMS uses the transaction code and the transaction type to access the Accounting Entries Definition Table (ACED). From the combination of the transaction code and the transaction type, IFMS determines the Accounting Entry ID. In turn, the Accounting Entry ID identifies the journal entries to which IFMS should post the transaction

3.      IFMS accesses the Accounting Entries Table (ACEN) using the Accounting Entry ID from the Accounting Entries Definition Table. From the Accounting Entry ID, IFMS determines the journal entries for line 001 on the MO transaction. In this case, the accounting event is SP02, which signifies an obligation.

IFMS also derives the general ledger accounts that the debits and credits for this accounting event should be posted to. The debit account is 4610 - Allowances Available. The credit account is 4810 - Unliquidated Obligations.

Finally, IFMS uses the Journal Code to determine the journal that the transaction should be posted to, in this case, the General Journal.

4.      IFMS updates the General Journal with the transaction's date, transaction code, transaction number, line number, account codes, and debit and credit balances.

IFMS updates the General Ledger Detail Balance Table (GLDB), the Monthly Summary General Ledger Balance Table (MSGL), and the General Ledger Balance Table (GLBL) each night during the nightly cycle with transactions processed since the last nightly cycle.

Depending on the type of transaction you are entering, the posting process performs additional checks before posting the transaction. For example, if you enter a transaction with a budget object code, the Common Posting process checks additional reference tables to determine how the transaction should be posted. These additional checks, and a listing of all IFMS accounting events are discussed later.

## Complex Postings

The previous section discussed the posting processes that post transactions to the General Ledger and journals.

In this section, we will describe how you can specify that the Common Posting process use additional codes, besides the transaction code and transaction type, when posting transactions. By using additional codes you can simplify data entry, because you can specify the same transaction type on documents, yet post these transactions differently based on other codes entered on the transaction.

The following coding options are discussed:

# Vendor Category/Type Posting

# Budget Object Code Posting

# Revenue Source Posting

# Fund Category Posting

Below is a brief description of each type of posting followed by an example.

### Vendor Category/ Type Posting

This posting option allows you to define how IFMS should post a transaction based on the type or category of the vendor involved in the transaction. For example, your agency may post transactions differently depending if the vendor is another federal agency or a commercial business.

When you process a transaction, IFMS checks the Vendor Type flag on the Transaction Category Table (TCAT) to determine if Vendor Category/Type Posting should be used and then checks the Vendor Category/Type Post flag on the Vendor Type Table (VTYP).

### Budget Object Code Posting

Budget Object Code posting permits you to define how transactions are posted based on the Budget Object Code (BOC) involved in the transaction.

When you process a transaction, IFMS checks the BOC/RSRC flag in the Accounting Event Table (ACEV) and the BOC Post flag in the Budget Object Code Table (BOCT) to determine if Budget Object Code Posting should be used.

### Revenue Source Posting

Revenue Source Posting allows you to define how transactions are posted based on the Revenue Source Code involved in the transaction. This option is frequently used at agencies that account for sales with a large number of different revenue accounts.

When you process a transaction, IFMS checks the BOC/RSRC flag in the Accounting Event Table (ACEV) and the RSRC Post flag in the Revenue Source Code Table (RSRC) to determine if Revenue Source Posting should be used.

### Fund Category Posting

This posting option allows you to define how IFMS should post a transaction based on the Fund Category Code involved in the transaction (e.g., single year posting versus no year postings).

When you process a transaction, IFMS checks the Fund Cat Post flag in the Accounting Event Table (ACEV) and the Fund Cat Post flag in the Fund Category Table (FCAT), to determine if Fund Category Posting should be used.

## Complex Posting Example

Exhibit 4 illustrates how IFMS uses different types of posting options when processing a transaction.

### *Complex Posting Example*

| 1. | **Miscellaneous Order (MO)** | | 2. | **Vendor Table (VEND)** | |
|----|------------------------------|---|----|-------------------------|---|
| | Trans Code: | MO | | Vendor Code: | AMS |
| | Document No: | 9801BL0001 | | Vendor Type: | B |
| | Trans Type: | 01 | | | |
| | Vendor: | AMS | | | |
| | Line: | 001 | | | |
| | BOC: | 2547 | | | |
| | Site/Project Code: | 0472 | | | |
| | Amount: | 50.00 | | | |

| 3. | **Accounting Entries Definition Table (ACED)** | | 4. | **Accounting Entries Table (ACEN)** | |
|----|------------------------------------------------|---|----|-------------------------------------|---|
| | Trans Code: | MO | | Acctg Entry ID: | MO01 |
| | Trans Type: | 01 | | Acctg Event: | SP02 |
| | Vendor Type: | B | | Seq No: | 0001 |
| | BOC: | 2547 | | Journal Code: | GENJ |
| | Project Post Type: | 01 | | Debit: | 4610 |
| | Accounting Entry ID: | MO01 | | Credit: | 4801 |

### *Exhibit 4*

1. After checking the various tables mentioned in the descriptions above, IFMS determines that the transaction should be processed using Vendor Category/Type Posting, and Budget Object Code Posting.

2. IFMS accesses the Vendor Table (VEND) to determine the type of vendor entered for this transaction.

3. Using the Vendor Type, Project Post Type and the Budget Object Code from the MO, IFMS accesses the Accounting Entries Definition Table (ACED) and derives the Accounting Entry ID.

4. IFMS accesses the Accounting Entries Table (ACEN) using the Accounting Entry ID from the Accounting Entries Definition Table. From the Accounting Entry ID, IFMS determines the transaction's accounting event (SP02), debit and credit accounts (4610 and 4810), and the journal that the transaction should be posted to - in this case - the General Journal (GENJ).

## IFMS Accounting Events

Exhibit 5 displays all IFMS accounting events divided by subsystem. These accounting events are defined online on the ACEV Table.

### *Budget Execution Accounting Events*

| Accounting Event | Description |
| --- | --- |
| BE01 | Appropriation |
| BE02 | Estimated Reimbursement/Appropriation |
| BE03 | Statutory Reserve |
| BE04 | Pending Apportionments |
| BE05 | Approved Apportionment |
| BE06 | Posted Apportionment |
| BE07 | Pending Allotment |
| BE08 | Approved Allotment |
| BE09 | Posted Allotment |
| BE10 | Suballotment |
| BE11 | Revenue Budget |
| BE12 | Pending Appropriation |
| BE13 | Approved Appropriation |
| BE14 | Pending Allocation |
| BE15 | Approved Allocation |
| BE16 | Posting Allocation |
| BE17 | Approved Suballocation |
| BE18 | Pending Suballocation |
| BE19 | Posted Suballocation |

| Accounting Event | Description |
|---|---|
| BE21 | Second Year Recoveries |
| BE26 | Upward Spending Adjustment to an Expired Appropriation |
| BE27 | Downward Spending Adjustment to an Expired Appropriation Suballocation |

### *Accounts Payable Accounting Events*

| Accounting Event | Description |
|---|---|
| SP03 | Expenditure (either expenditure only or expenditure and expense) |
| SP04 | Expense Only |
| SP05 | Balance Sheet Transfer |
| SP06 | Revenue Refund |
| SPN3 | No Check Expenditure |
| SPN5 | No Check Balance Sheet Transfer |
| SPN6 | No Check Revenue Refund |

### *Automated Disbursements Accounting Events*

| Accounting Event | Description |
|---|---|
| VS01 | Voucher Selection |
| VS02 | Discount Taken |
| VS03 | Discount Lost |
| AD01 | Post Confirmation - Details |
| AD02 | Post Confirmation - Schedule |
| AD03 | Discount Lost |
| AD04 | Accomplished Payment |
| AD05 | Check Cancellation |
| AD06 | Check Cancellation Reconciliation |

### *Accounts Receivable Accounting Events*

| Accounting Event | Description |
|---|---|

| | |
|---|---|
| AR01 | Receivable Against Expenditure |
| AR02 | Receivable Balance Sheet Transfer |
| AR03 | Receivable Revenue |
| AR04 | Cash Receipt Against Expenditure |
| AR05 | Cash Receipt Balance Sheet Transfer |
| AR06 | Cash Receipt Revenue |
| AR11 | Reimburseable |
| AR13 | Write Off Expenditure |
| AR14 | Write Off Revenue |

## *Fixed Asset Accounting Events*

| Accounting Event | Description |
|---|---|
| FA01 | Fixed Asset Acquisition |
| FA02 | Fixed Asset Depreciation |
| FA03 | Fixed Asset Disposition |
| FA04 | Fixed Asset Gain/Loss Sale |
| FA05 | Fixed Asset Reduce Accumulated Depreciation |

## *General Ledger Accounting Events*

| Accounting Event | Description |
|---|---|
| JV01 | All General Journal Vouchers |
| SV99 | Miscellaneous Standard Vouchers |

### *Project Cost Accounting Events*

| Accounting Event | Description |
| --- | --- |
| PJ01 | Distributed Commitments - Reimbursable |
| PJ02 | Distributed Obligations - Reimbursable |
| PJ03 | Distributed Expenditures - Reimbursable |
| PJ04 | Project Charges |
| RA01 | Estimated Customer Agreements |
| RA02 | Customer Agreement, Non-Reimbursable |
| RA03 | Customer Agreement, Reimbursable |

### *Purchasing Accounting Events*

| Accounting Event | Description |
| --- | --- |
| SP01 | Commitment |
| SP02 | Obligation |

### *Travel Accounting Events*

| Accounting Event | Description |
| --- | --- |
| SP02 | Obligation |
| TKN1 | No Check Balance Sheet Transfer Not Prepaid |
| TKN2 | No Check Balance Sheet Transfer Prepaid |
| TK01 | Tickets Payable |
| TK02 | Tickets Prepaid |

### *Exhibit 5*

## IFMS Accounting Flows

Every transaction that changes the financial position of the EPA needs to update the EPA's General Ledger. However, the details of a particular transaction are rarely sufficient to determine the specific accounts that should be updated. In general, IFMS needs to know the preceding or succeeding accounting entries.

For example, if an obligating document is the first document in the accounting flow, then the appropriate entry is:

      4610   Allowances Available

          4801    Unliquidated Obligations

If, however, the obligation was proceeded by a commitment, the appropriate entry for the obligation is:

      4700    Commitments

          4801    Unliquidated Obligations

The reason for this is that the commitment has already debited 4610 and credited 4700. If the first entry were always used, then once funds were committed, they would stay committed until canceled.

## Referencing

IFMS handles cases in which one transaction's postings depend on those made by a previous transaction, is by allowing entries to reference prior entries. In the Accounting Entries Table (ACEN) there is a Reversal flag. If this is set to **Y** for a particular line, then that line will be reversed out when the transaction is referenced. Going back to our previous example, if the commitment entry in ACEN has a reversal flag of **Y**, then funds will be automatically decommitted when the obligation is processed. The ACEN entries would be as in Exhibit 6:

### *Example ACEN Table for Referencing*

| Transaction | Debit Account | Credit Account | Reversal Indicator |
|-------------|---------------|----------------|--------------------|
| Commitment  | 4610          | 4700           | Y                  |
| Obligation  | 4610          | 4801           | Y                  |

*Exhibit 6*

### Example

If the commitment were processed for $700 and the obligation for $725, the entries posted to the general ledger would be (+ indicates a debit, - indicates a credit) as in Exhibit 7:

### *Example Impact of Referencing on Accounts*

| Account | Amount | Comments   |
|---------|--------|------------|
| 4610    | + 700  | Commitment |
| 4700    | - 700  | Commitment |

*Exhibit 7*

After the commitment was processed, and after the obligation was processed, the following entries would be added as in Exhibit 8:

### *Example Impact of Referencing on Accounts*

| Account | Amount | Comments |
|---------|--------|----------|
| 4610 | - 700 | Commitment reversal |
| 4700 | + 700 | Commitment reversal |
| 4610 | + 725 | Obligation |
| 4700 | - 725 | Obligation |

### *Exhibit 8*

You do not need to know the accounting entries posted by the proceeding transaction, because these are automatically reversed out based on the status of the Reversal flag. This capability is very useful, particularly when the dollar amounts of the two documents do not match. When referenced transaction amounts do not match, IFMS reverses out the referenced amount and correctly enters the referencing transaction's amount. The amount that is reversed out depends on the Partial/Final flag on the referencing transaction. When the flag is set to **P**, only the amount actually referenced is reversed. When the flag is set to **F**, the entire amount of the referenced transaction is reversed regardless of the amount of the referencing transaction. The transactions in IFMS that perform reversals are as follows in Exhibit 9:

### *Example ACEN Table for Referencing*

| Transaction | Transaction Codes | Reverses | Transaction Codes |
|---|---|---|---|
| Obligations | MO, GO, CG, CO | Commitments | RQ |
| Expenditures | DD, IF, DP, IG, PV, TP, CD | Obligations | MO, GO, CG, CO, RQ |
| Travel Expenditures | TN, TP, TV | Travel Obligations | TO |
| Cash Receipts | CR | Billing Documents | BD, TB |

### *Exhibit 9*

## Entering General Ledger Transactions

The JV transaction allows the user to define the line of accounting on each line of the transaction, including the debit and credit accounts.  The Standard Voucher (SV) allows the user to enter the line of accounting for each line, but uses the posting routine to derive the appropriate debit and credit posting rules

The JV requires the following:

\#      General ledger account information for each transaction line (Account number from GLAC, and Account Type from ACCT).

\#      A line of accounting for each line.

\#      Both sides of the accounting transaction (debit and credit). The debit and credits must occur in separate offsetting lines, and the total of debit and credit lines must be equal within the Fund and Budget Fiscal Years specified on the transaction.

If you are posting to the memo journal, you can have a one-sided entry. Note that one-sided postings to the memo journal should be added to the transaction's debit or credit total.

\#      Approval by FRAB.

A Standard Voucher requires the following:

\#      The type of accounting event you are recording in the
       Expense/Revenue/General Ledger Indicator. The value of
       this field tells IFMS how to process the accounting
       transaction.

\#      A line of accounting for each line.

\#      The Accounting Transaction Type for each line. IFMS uses
       the Accounting Transaction Type to derive the posting rules
       for the transaction.

▾      **Note**

       When you reference another transaction on a General
       Ledger transaction (AV, CB, CV, JV, PY, SF, SS, and SV)
       no change or update is made to the transaction you
       reference, IFMS simply records the information about this
       referencing in the cross-reference tables. The information
       communicated by the General Ledger transaction (AV, CB,
       CV, JV, PY, SF, SS, and SV) subsequently updates the
       General Ledger during the nightly cycle.

       General Ledger transactions affecting budget authority
       accounts (e.g., unexpended allowances) update the General
       Ledger, but do not make a corresponding change to the
       budget inquiry tables.

## Checks IFMS Performs on General Ledger Transactions

Besides the normal processing checks that IFMS performs on all transactions, IFMS checks:

\#     On JVs, that the entire transaction is self-balanced (debit amount and credit amounts are equal) by budget fiscal year and fund.

\#     On SVs, that the transaction total equals the unsigned net of the line amounts.

\#     Also, if the Balanced SV Required field on the Transaction Category Table (TCAT) is Y, IFMS checks that the transaction nets to zero (all increase lines must equal all decrease lines).

## Reclassifying Journal Entries

Using the JV, you can record changes to a line of accounting codes that were previously entered on a revenue or a spending document. For instance, you can break down a summary account into more detailed accounts, or you could modify the codes of any General Ledger entry.

Ways that you could modify a General Ledger entry include changing the line of accounting of items deleted from IFMS inquiry tables, for example, to reclassify defaulted labor charges to the appropriate accounts.

To change the line of accounting of a transaction, reference the specific transaction on the JV and reassign the transaction's original line of accounting.

## Recording Appropriation Levels

You record appropriation levels on the JV. To enter an appropriation level:

\#      Enter a debit line with an account type appropriate for real accounts (such as proprietary permanent accounts). Also enter on the debit line budget fiscal years, fund, the appropriate General Ledger account, and the debit amount.

\#      Enter a credit line using a real account (such as proprietary permanent accounts). Also enter on the credit line the budget fiscal years, fund, desired General Ledger account, and the credit amount.

▾     **Note**

A single account can be offset by multiple lines (i.e., more debit lines than credit lines), however, all lines must net to zero.

## Creating Reversing Standard Vouchers

Standard Vouchers (SVs) can record transactions that should be automatically reversed at a later date. An example follows:

**Example**

You enter an SV in order to post an accrual at year end for accrued liabilities. After the liabilities are posted, you want IFMS to back out or reverse the effects of the accrual. By creating a reversing voucher, IFMS processes the transaction, then backs out the results of the accrual at a specified time.

To create a reversing standard voucher, enter a Reversal Period on the SV. IFMS adds this document to the Self-Reversing Journal Voucher Table (RVJV).

Using information from the RVJV Table, an offline process creates the reversing SVs during the reversal period indicated on the table. The reversal transactions are assigned a batch ID, with decrease amounts set to the current amount of the original document, and

then added to the Document Suspense File (SUSF) for processing. The batch ID is structured as follows:

\# The Batch Transaction Code is based on the transaction codes in the RVJV Table.

\# The RPIO Code is from the first transaction in the batch.

\# The Batch Number is YMMJJJ, where Y is the last digit of the reversal year, MM is the month of the reversal period, and JJJ is the Julian run date.

After adding the reversing vouchers to the Document Suspense file, IFMS deletes the reversing transactions entry from the RVJV Table and removes the original vouchers from the Journal Voucher and Standard Journal Table (JVLT).

## General Ledger Control Edits

IFMS performs edits to ensure that accounting codes entered on transactions are valid combinations of codes. The following combinations may be edited:

\# Accounting Point/Disbursing Office

\# Transaction Code/Transaction Type, Fund Type

\# Transaction Code/Transaction Type, Accounting Point

\# Transaction Code/Transaction Type, Reporting Category

\# Transaction Code/Transaction Type, Treasury Symbol

Valid code combinations for each edit are stored on a separate reference table. Each of these edits is invoked depending on flag settings on IFMS tables. Exhibit 10 shows the table of valid combinations, the data elements in each table, and the location of the flags that are used to determine if the edit should be invoked:

*General Ledger Control Edits*

| Table of Valid Combinations | Accounting Code Combinations | Flags to Enforce Edits | Transaction Code/ Transaction Types Limited by the Edit |
|---|---|---|---|
| ADOR | Accounting Point/ Disbursing Office | TCAT | CB, CD, CR, CV, CX, DD, DP, IF, IG, JV, PV, PY, SF, SV, TN, TO, TP, TV |

| Table of Valid Combinations | Accounting Code Combinations | Flags to Enforce Edits | Transaction Code/ Transaction Types Limited by the Edit |
|---|---|---|---|
| FTCO | Transaction Code/Transaction Type/Fund Type | ACE2 | BD/03, BD/13, BD/22, BD/25, BD/3A, BD/3B, BD/30, BD/33, BD/34, BD/35, BD/36, BD/61, BD/62, CG/01, CR/I1, CR/R1, CR/11, CR/12, CR/22, CR/30, CR/31, CR/33, CR/41, CR/46, CR/54, CR/72, CV/01, CV/02, DP/04, DP/05, DP/07, DP/12, DP/13, DP/15, IF/02, IG/03, IG/05, IG/09, IG/11, IG/12, IG/I8, IG/R8, JV/01, SF/EX, SF/RE, SV/EX, SV/RE, SV/21, SV/43, SV/62, SV/63 |
| APCO | Transaction Code/Transaction Type/Accounting Point | ACE2 | AV/Z2, AV/Z6, AV/67, BD/3A, BD/3B, CR/31, CR/33, CR/54, CR/IG, CV/01, CV/02, CV/03, CV/04, DP/12, DP/13, IG/05, IG/29, SV/AT, SV/50, SV/56, SV/57, SV/83, SV/84, SV/93, WR/99 |
| RCCO | Transaction Code/Transaction Type/Reporting Category | ACE2 | BD/03, BD/13, BD/22, BD/3A, BD/3B, BD/31, BD/33, BD/34, BD/35, BD/36, BD/37, BD/38, BD/61, BD/62, CR/11, CR/12, CR/22, CR/27, CR/28, CR/30, CR/33 |
| TSCO | Transaction Code/Transaction Type/Treasury Symbol | ACE2 | BD/03, BD/13, BD/22, BD/25, BD/26, BD/29, BD/3H, BD/3P, BD/30, BD/31, BD/33, BD/34, BD/35, BD/37, BD/38, CG/01, CR/I1, CR/R1, CR/11, CR/12, CR/14, CR/22, CR/27, CR/28, CR/30, CR/41, CR/46, CR/CF, CR/CI, CR/CP, CR/15, CR/72, CV/03, CV/04, DP/04, DP/05, DP/07, DP/15, DP/17, DP/18, GO/02, GP/15, IG/I8, IG/R8, IG/03, IG/09, IG/13, IG/14, IG/15, IG/16, IG/FA, IG/FB, IG/25, IG/26, IG/27, IG/29, IG/31, IG/32, PV/15, SB/01, SV/AS, SV/AT, SV/21, SV/43, SV/53, SV/54, SV/62, SV/63, SV/97, SV/98 |

*Exhibit 10*

Each of these edits is performed against a table that contains a listing of valid combinations. Depending on the flag settings, edits are performed to compare the codes entered on the IFMS document to the corresponding table of valid combinations (ADOR, FTCO, APCO, RCCO, and TSCO). If the combinations exist on the reference tables, the transaction passes the edits. If a combination does not exist on the reference tables, IFMS will issue an error. The accounting codes on the transaction must be changed to a valid combination before the transaction will process PASS2 in IFMS.

## General Ledger Tables

The General Ledger subsystem is made up of two primary documents and 19 tables. In order to process transactions in IFMS, data entered on the Document Entry Screen must be edited against reference data stored in tables.  If the data passes all of the IFMS edits, the transaction may be processed PASS2.  After processing, transactions update inquiry tables. Exhibit 11 lists all tables included in the IFMS General Ledger Subsystem.  More information on tables is presented in Chapter 3.

### *General Ledger Tables*

| Table Name | Table ID |
| --- | --- |
| Account Type Table | ACCT |
| Accounting Entries Definition Table | ACED |
| Accounting Entries Definition Table | ACE2 |
| Accounting Entries Table | ACEN |
| Accounting Event Type Table | ACEV |
| Accounting Point/Disbursing Office Table | ADOR |
| Transaction/Accounting Point Table | APCO |
| Transaction/Fund Type Code Table | FTCO |
| General Ledger Category Table | GCAT |
| General Ledger Class Table | GCLS |
| General Ledger Group Table | GGRP |
| General Ledger Account Table | GLAC |
| General Ledger Balance Table | GLBL |
| General Ledger Detail Balance Table | GLDB |
| Journal Voucher and Standard Voucher Table | JVLT |
| Monthly Summary General Ledger Balance Table | MSGL |
| Transaction/Reporting Category Code Table | RCCO |
| Recurring Journal Voucher and Standard Voucher Table | REJV |
| Self-Reversing Journal Voucher Table | RVJV |
| Transaction/Treasury Symbol Table | TSCO |

*Exhibit 11*

## Offline Procedures

Following is a list of the offline jobs that run as part of the nightly or monthly cycle.  These jobs include:

# Monthly Closing

# Recurring Payment Vouchers and Journal Vouchers

# Reversing Journal Vouchers and Standard Vouchers

# Runsplit/GLBALUP

## Monthly Closing

The monthly closing job performs the monthly closing of General and Memo Journals and creates summarized year-to-date General and Memo Journals.

## Recurring Payment Vouchers and Journal Vouchers

On a nightly basis, recurring vouchers are created and placed in the Document Suspense File (SUSF).

### Reversing Standard Vouchers

On a nightly basis, a job reads the Self-Reversing Journal Voucher Table (RVJV) and creates reversing Standard Vouchers (SVs) in the Document Suspense File (SUSF). After a transaction is created, the program deletes the RVJV record and updates the Journal Voucher and Standard Voucher Table (JVLT).

### Runsplit/GLBALUP

During the online day, every transaction that is processed updates the online journal file. Each night during the nightly cycle, a job reads the online journal file and writes the information in the file to a sequential file called the General Journal (GENJ). The General Journal then keeps the information about transactions processed during each day. Another program then reads the daily General Journal and updates the online tables GLBL, GLDB, and MSGL with the accounting information for all of the transactions included in the journal. At the end of each month, all of the daily General Journals are rolled up into a Monthly Journal.

## Summary

The General Ledger Subsystem (GL) automatically posts entries (debits and credits) for IFMS transactions to the General Ledger and journals, maintains the General Ledger and journals, and maintains an audit trail of IFMS budget and financial transactions. This audit trail is used to produce reports in compliance with the U.S. Standard General Ledger (SGL). The Standard General Ledger is a standard chart of accounts that must be used by all federal agencies.

IFMS posts debits and credits for each transaction to the General Ledger and journals using the posting process. This process uses information entered on an IFMS transaction to determine what SGL account should be debited or credited and which journals should be updated with the pertinent information.

Information from transactions not supported by another IFMS subsystem may be entered into the General Ledger by recording the transaction on a JV or an SV. Both transactions are used to record miscellaneous accounting transactions.