



Accounts  
Receivable



Accounts  
Payable



General  
Ledger



Payroll

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## GENERAL LEDGER CLOSE

# DAFM351 – General Ledger Close Program

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The purpose of this program is to close nominal general ledger account balances to the appropriate equity accounts.

Run each fiscal year after the close of Month 13.

Scheduled for **Friday, August 28, 2020**.

**SFMS Desk Manual:** [General Ledger Close Program DAFM351](#)

# DAFM351 – General Ledger Account Profiles

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The DAFM351 General Ledger Close Program uses the R\*STARS D31 Comptroller General Ledger Account Profile to identify nominal general ledger accounts.

General Ledger Accounts:

0 = Memo (i.e. Budgetary, Offsets)

1 = Real (i.e. Asset, Liability, Equity)

2 = Nominal (i.e. Revenue, Expenditure, Transfer)

Examples of each will be shown on the next three slides.

# Example #1 - Memo GL Account

SD31 UC: 10 STATE OF OREGON 06/02/20 10:00 AM  
LINK TO: COMPTROLLER GENERAL LEDGER ACCOUNT PROFILE PROD

COMP GL ACCOUNT: 2920 TITLE: LINKING ALLOTMENT OFFSET

GAAP GL CLASS: 999 (MUST BE IN D14)

NACUBO GL CLASS: 99 (MUST BE IN D46)

NORMAL BALANCE: D (D=DEBIT, C=CREDIT)

YEAR END CLOSE: 0 (0=MEMO, 1=REAL NOT CLOSED, 2=NOMINAL CLOSED)

INVESTMENT TYPE: 99 G/L EDIT TYPE: S OBJECT IND: 0

GASB 9 CASH FLOW CAT: 99 STMT OF CHANGES CATEGORY: 99

INDICATORS IDENTIFY VALID BALANCE TYPES (BT, FROM D05 BALANCE TYPE PROFILE)

IN EACH FINANCIAL TABLE TO BE POSTED FOR THE GL ACCOUNT:

APPROPRIATION: NP (BT, NP=NO POST, AA=ANY)

AGENCY BUDGET: NP (BT, NP=NO POST, AA=ANY)

CASH CONTROL: NP (BT, NP=NO POST, AA=ANY) DOCMNT: NP (BT, NP=NO POST, AA=ANY)

GRANT: NP (BT, NP=NO POST, AA=ANY) PROJ: NP (BT, NP=NO POST, AA=ANY)

GAAP GL CATEGORY: 99 NACUBO GL CATEGORY: 99 STATUS CODE: A

EFF START DATE: 01011995 EFF END DATE: LAST PROC DATE: 06302003

Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT

# Example #2 - Real GL Account

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SD31 UC: 10 STATE OF OREGON 06/02/20 10:00 AM
LINK TO: COMPROLLER GENERAL LEDGER ACCOUNT PROFILE PROD

COMP GL ACCOUNT: 0070 TITLE: CASH ON DEPOSIT WITH TREASURER
GAAP GL CLASS: 010 (MUST BE IN D14)
NACUBO GL CLASS: 99 (MUST BE IN D46)
NORMAL BALANCE: D (D=DEBIT, C=CREDIT)
YEAR END CLOSE: 1 (0=MEMO,1=REAL NOT CLOSED,2=NOMINAL CLOSED)
INVESTMENT TYPE: 99 G/L EDIT TYPE: S OBJECT IND: O
GASB 9 CASH FLOW CAT: 99 STMT OF CHANGES CATEGORY: 99

INDICATORS IDENTIFY VALID BALANCE TYPES (BT, FROM D05 BALANCE TYPE PROFILE)
IN EACH FINANCIAL TABLE TO BE POSTED FOR THE GL ACCOUNT:
APPROPRIATION: NP (BT, NP=NO POST, AA=ANY)
AGENCY BUDGET: NP (BT, NP=NO POST, AA=ANY)
CASH CONTROL: AA (BT, NP=NO POST, AA=ANY) DOCMNT: NP (BT, NP=NO POST, AA=ANY)
GRANT: NP (BT, NP=NO POST, AA=ANY) PROJ: NP (BT, NP=NO POST, AA=ANY)

GAAP GL CATEGORY: 06 NACUBO GL CATEGORY: 99 STATUS CODE: A
EFF START DATE: 06301990 EFF END DATE: LAST PROC DATE: 09152001
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT
```

# Example #3 - Nominal GL Account

SD31 UC: 10 STATE OF OREGON 06/02/20 10:00 AM  
LINK TO: COMPTROLLER GENERAL LEDGER ACCOUNT PROFILE PROD

COMP GL ACCOUNT: 3060 TITLE: PRIOR PERIOD ADJUSTMENT

GAAP GL CLASS: 312 (MUST BE IN D14)

NACUBO GL CLASS: 99 (MUST BE IN D46)

NORMAL BALANCE: C (D=DEBIT, C=CREDIT)

YEAR END CLOSE: 2 (0=MEMO, 1=REAL NOT CLOSED, 2=NOMINAL CLOSED)

INVESTMENT TYPE: 99 G/L EDIT TYPE: S OBJECT IND: O

GASB 9 CASH FLOW CAT: 99 STMT OF CHANGES CATEGORY: 99

INDICATORS IDENTIFY VALID BALANCE TYPES (BT, FROM D05 BALANCE TYPE PROFILE)  
IN EACH FINANCIAL TABLE TO BE POSTED FOR THE GL ACCOUNT:

APPROPRIATION: NP (BT, NP=NO POST, AA=ANY)

AGENCY BUDGET: NP (BT, NP=NO POST, AA=ANY)

CASH CONTROL: NP (BT, NP=NO POST, AA=ANY) DOCMNT: NP (BT, NP=NO POST, AA=ANY)

GRANT: NP (BT, NP=NO POST, AA=ANY) PROJ: NP (BT, NP=NO POST, AA=ANY)

GAAP GL CATEGORY: 30 NACUBO GL CATEGORY: 99 STATUS CODE: A

EFF START DATE: 06011990 EFF END DATE: LAST PROC DATE: 03012005

Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT

# DAFM351 – D23 Fund Profile

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Nominal general ledger account balances are closed to the appropriate equity account as determined by the D23 fund profile.

Is there a GASB 54 code on the D23 fund profile?

- **Yes** – The GASB 54 code determines the equity account used.
- **No** – The GAAP Fund Type determines the equity account used.

Examples of each will be shown on the following slides.

# Example #1 – Fund with GASB 54 code

SD31 UC: 10 STATE OF OREGON 06/02/20 10:00 AM  
LINK TO: FUND PROFILE PROD

AGENCY: 101 FISCAL YEAR: 20 FUND: 1001  
TITLE: CARES ACT 2020  
APPROPRIATED FUND: 3400 (MUST BE IN D22 APPROP FUND PROFILE)  
GAAP FUND: 0054 (MUST BE IN D24 GAAP FUND PROFILE)  
STATE FUND GROUP: 2020 FEDERAL STIMULUS PACKAGES-2020  
LOCAL FUND IND: N **GASB 54: R1** CASH FUND:  
FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING  
(0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND):  
APPROPRIATION: 1 AGENCY BUDGET: 2 CASH CONTROL: 2  
CASH BALANCE DISP - IND: N %/AMT: 00000000000 TREASURY FUND: 1001  
DESCRIPTION: CARES ACT FUNDING  
CC ORG LEVEL IND: 1 (0=DO NOT POST AGENCY, 1=POST AGENCY)  
DEPOSIT INTEREST - IND: Y AGENCY: FUND:  
GAAP FUND GROUP: 01 (SYSTEM GENERATED)  
GAAP FUND TYPE: 01 (SYSTEM GENERATED) STATUS CODE: A  
EFF START DATE: 04012020 EFF END DATE: LAST PROC DATE: 05072020  
Z06 RECORD SUCCESSFULLY RECALLED  
F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT



# Example #1 – R1 GASB 54 code

The GASB 54 code determines the equity GL account as shown in the table below.

GB54 Code	Closing T-codes		GL Acct	GL Account Name
	DR Bal	CR Bal		
A1	334 ↓	335 ↓	3052	Assigned Fund Balance
C1			3051	Committed Fund Balance
R1			3041	Restricted Fund Balance – Federal
R2			3042	Restricted Fund Balance – OR Constitution
R3			3043	Restricted Fund Balance – Enabling Legislation
R4			3044	Restricted Fund Balance – Debt Covenants
R5			3045	Restricted Fund Balance – Donor/Other External Party
U1			3053	Unassigned Fund Balance

# Example #2 – Fund without GASB 54 code

```
SD31 UC: 10 STATE OF OREGON 06/02/20 10:00 AM
LINK TO: FUND PROFILE PROD

AGENCY: 101 FISCAL YEAR: 20 FUND: 8000
TITLE: GOVERNMENT-WIDE REPORTING FUND
APPROPRIATED FUND: 9998 (MUST BE IN D22 APPROP FUND PROFILE)
GAAP FUND: 8500 (MUST BE IN D24 GAAP FUND PROFILE)
STATE FUND GROUP: 9999 DEFAULT OREGON
LOCAL FUND IND: S GASB 54: CASH FUND:
FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
(0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND):
APPROPRIATION: 1 AGENCY BUDGET: 0 CASH CONTROL: 0
CASH BALANCE DISP - IND: N %/AMT: 0000000000 TREASURY FUND: 9999
DESCRIPTION:
CC ORG LEVEL IND: 0 (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y AGENCY: FUND:
GAAP FUND GROUP: 06 (SYSTEM GENERATED)
GAAP FUND TYPE: 17 (SYSTEM GENERATED) STATUS CODE: A
EFF START DATE: 07012019 EFF END DATE: LAST PROC DATE: 04172019
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT
```

# Example #2 – No GASB 54 code

The GAAP Fund Type determines the equity GL account as shown in the table below.

GAAP Fund Type # / Name	Closing T-codes		GL Acct	GL Account Name
	DR Bal	CR Bal		
05 Enterprise	353	352	3025	Net Position
06 Internal Service	353	352	3025	Net Position
09 Agency	340	342	1575	Trust Funds Payable
10 Pension Trust	345	346	3008	Net Position Held in Trust for Pension Benefits
15 Investment Trust Fund *	349	349	2951	System Clearing GL Level Only**
16 Private Purpose Trust	338	339	3023	Net Position Held in Trust
<b>17 Govt-Wide Reporting Fund</b>	<b>353</b>	<b>352</b>	<b>3025</b>	<b>Net Position</b>
18 Other Employee Benefits Trust Fund	338	339	3023	Net Position Held in Trust
19 Post-Employment Health Care Benefits	336	337	3004	Net Position Held in Trust – Post Employment Health Care
20 Custodial Funds	338	339	3023	Net Position Held in Trust
99 Default Oregon *	349	349	2951	System Clearing GL Level Only**

\* Nominal general ledger account activity not valid for these fund types.

\*\*Agencies must make correcting entries to any fund with a balance in GL 2951.

# DAFM351 – Closing Transactions

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The DAFM351 General Ledger Close Program will generate transactions to close out nominal general ledger account balances to the appropriate equity account.

All generated transactions will post as follows:

- Batch agency 999
- Batch type “Y”
- Document type “YG”
- Effective date 6/31/20

Any transactions that do not post because of errors will be on the 530 screen under agency 999. Your SFMS Agency Analyst will work with you to correct any errors for your agency.

# Agency Responsibilities – Before

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## Before DAFM351 Program Runs

**Step 1:** Order “before” DAFR reports for Month 13, Fiscal Year 20.

- DAFR8650 Trial Balance by Fund/General Ledger
- DAFR8920 General Ledger Fund Detail Trial Balance
- Order DAFR reports on August 14, 2020 or August 21, 2020.

**Step 2:** Update 25 Agency Control Profile before 4:30 pm on August 28, 2020.

- Set Last Month Closed indicator to “12” for FY20 .

# Agency Responsibilities – After

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## After DAFM351 Program Runs

**Step 3:** Correct any transactions that erred out on the 530 screen.

- Your SFMS Agency Analyst will work with you to correct errors for your agency.
- “Y” Batches will be on the 530 screen under agency 999.
- Agencies can view and correct the transactions using User Class 48.

**Step 4:** When notified by your SFMS Agency Analyst that all errors have cleared, update 25 Agency Control Profile.

- Set Last Month Closed indicator to “13” for FY20.

# Agency Responsibilities – Reports

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## After DAFM351 Program Runs

**Step 5:** Obtain copy of DAFR3511 General Ledger Close Control Report.

- Log in to SFMA Web Reports to access in electronic format.
- Report available from August 31 – September 28, 2020.
- Agencies should retain this report for six years.

**Step 6:** Order “after” DAFR reports for Month 13, Fiscal Year 20.

- DAFR8650 Trial Balance by Fund/General Ledger
- DAFR8920 General Ledger Fund Detail Trial Balance
- Order DAFR reports after DAFM351 Program runs and all errors have cleared.

# Agency Responsibilities – Validate Results

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## Validate DAFM351 Program Results

**Step 7:** Compare your agency before and after DAFR reports to confirm the following:

- All nominal account balances will still remain on the after reports to allow agencies to view the activity.
- GL 2960 Revenue Expenditure Summary balance will offset the nominal balances. The total of all nominal balances plus the GL 2960 balance will net to zero.
- The appropriate equity GL accounts will reflect an increase or decrease equal to the total amount of the nominal balances.

**Contact your SFMS Agency Analyst for assistance or to report any issues identified.**