

SFMS DESK MANUAL

General Ledger Close Program DAFM351

Revised 5/18/20

Cent.5

Overview

The purpose of the DAFM351 General Ledger Close program is to close the nominal general ledger account balances to the appropriate equity accounts. This program runs each fiscal year on a date following Month 13 close. SFMS will run DAFM351 for FY20 on Friday, **August 28, 2020**. The program generates transactions and creates an interface file for processing with the nightly batch cycle. These transactions will zero out the nominal general ledger account balances for the prior fiscal year.

DAFM351 selects records using the following criteria from the Year End Close indicator of the D31 Comptroller General Ledger Account Profile:

- If the account is a nominal account, identified with YEC indicator of "2", and the balance is less than or greater than \$0.00, the account balance closes to the appropriate equity account.
- If the account is a memo or real account, identified with YEC indicators of "0" and "1" respectively, it is not selected.

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SD31 UC: 10 STATE OF OREGON 04/09/20 11:46 AM
LINK TO: COMPTROLLER GENERAL LEDGER ACCOUNT PROFILE PROD

COMP GL ACCOUNT: 3100 TITLE: REVENUE CONTROL - CASH
GAAP GL CLASS: 310 (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: R
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: 12 (BT, NP=NO POST, AA=ANY)
AGENCY BUDGET: 12 (BT, NP=NO POST, AA=ANY)
CASH CONTROL: NP (BT, NP=NO POST, AA=ANY) DOCMNT: NP (BT, NP=NO POST, AA=ANY)
GRANT: 12 (BT, NP=NO POST, AA=ANY) PROJ: 12 (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: 09152001
Z06 RECORD SUCCESSFULLY RECALLED

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

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Program Details

DAFM351 selects records where the transaction year equals the current fiscal year minus one, sorting and summarizing by the criteria below. Records that meet the same criteria for an agency summarize into one amount.

- Agency
- Fiscal year
- D23 fund
- D31 normal balance indicator. Each GL account has a normal debit or normal credit balance as defined on the D31. For example, revenues have a normal credit balance and expenditures have a normal debit balance.
- Appropriation year
- Grant number/phase
- Project number/phase

The program determines the appropriate equity account for each nominal account balance based on:

- YEC indicator of "2" on the D31 Comptroller General Ledger Account Profile.
- If a GASB 54 code exists on a D23 fund:
 - A lookup of the D23 GASB 54 code A1, C1, R1-R5 or U1.
 - A lookup of the Fund Balance GL and closing debit/credit T-codes from the D54 System Parameters Profile where the Table ID is GB54.

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SD54 UC: 10 STATE OF OREGON 04/09/20 11:31 AM
LINK TO: SYSTEM PARAMETERS PROFILE PROD

TABLE ID: GB54
KEY 1: A1
KEY 2:
KEY 3:

TITLE: ASSIGNED FUND BALANCE

REFERENCE DATA: 3052 DR 334 CR 335

STATUS CODE: A
EFF START DATE: 07012010 EFF END DATE: LAST PROC DATE: 08152011
Z26 RECORD NOT FOUND - NEXT RECORD RECALLED

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT
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- If a GASB 54 code does not exist on a D23 fund:
 - A lookup of the D24 GAAP Fund and the D21 GAAP Fund Type 05, 06, 09, 10 or 15-20.
 - A lookup of the closing debit/credit T-codes and the Fund Balance GL from the D21 GAAP Fund Type.

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SD21 UC: 10 STATE OF OREGON 04/09/20 11:58 AM
LINK TO: GAAP FUND TYPE PROFILE PROD

GAAP FUND TYPE: 05
TITLE: ENTERPRISE
GAAP FUND GROUP: 02 (MUST BE IN D20 FUND GAAP GROUP PROFILE)
CLOSE DEBIT TC: 353 (TRANS CODE FOR CLOSING DEBIT BALANCE,
NOMINAL ACCOUNTS TO FUND BALANCE, OR
RETAINED EARNINGS; MUST BE IN 28 TC PROFILE)
CLOSE CREDIT TC: 352 (TRANS CODE FOR CLOSING CREDIT BALANCE,
NOMINAL ACCOUNTS TO FUND BALANCE, OR
RETAINED EARNINGS; MUST BE IN 28 TC PROFILE)
FUND BALANCE GL: 3025 (GL ACCOUNT NUMBER FOR THE EQUITY
ACCOUNTS MUST BE IN D31)
CAFR FUND TYPE: ENTPRSE (GENERAL, SPECREV, DEBTSRV, CAPPROJ,
ENTPRSE, INTSER, FIDUCIR, PENSION)
CAFR OPER STAT: P (G = GOVERNMENTAL, P = PROPRIETARY,
H = HIGHER EDUCATION, A = AGENCY)
STATUS CODE: A
EFF START DATE: 12151993 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
  
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T-codes 334-340, 342, 345, 346, 349, 352 and 353 close all nominal account balances to the appropriate equity account. All generated transactions will post with a batch agency of 999, a batch type of "Y", a document type of "YG", and a transaction effective date of 6/31/20. Any transactions that do not post because of errors will be on the 530 screen under agency 999.

GL 2960 Revenue Expenditure Summary is the offset to the equity GL account on all transactions. After all generated transactions post, the total of GL 2960 plus all the nominal GL balances will equal zero as of 6/31/20.

The balances in the memo accounts and real accounts will not change.

D21 GAAP Fund Types Used & Associated Equity General Ledger

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 For Individual, Org, Other Government
17 Govt-Wide Reporting Fund	353	352	3025	Net Position
18 Other Employee Benefits Trust Fund	338	339	3023	Net Position Held For Individual, Org, Other Government
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 For Individual, Org, Other Government
99 Default Oregon *	349	349	2951	System Clearing GL Level Only**

* Nominal general ledger account activity is not valid for these fund types. Agencies should review these funds to ensure no nominal activity posted.

**GL 2951 prevents erroneous transactions from closing to an equity account. Agencies are required to make correcting entries to any fund that has a balance in GL 2951. Nominal general ledger account activity is not valid for GAAP fund types of 15 and 99. If DAFM351 finds any nominal activity in these fund types, it will close the erroneous transactions to GL 2951.

GASB 54 Codes & Associated Equity General Ledger

D54 Table ID: GB54

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

Agency Responsibilities

- On either **Friday, August 14, 2020** or **Friday, August 21, 2020**, order the DAFR8650 *Trial Balance by Fund/General Ledger* and DAFR8920 *General Ledger Fund Detail Trial Balance* reports for MO13, FY20. These are the “before” reports needed to verify equity balances after DAFM351 runs on the morning of **Friday, August 28, 2020**.
- On **Friday, August 28, 2020 before 4:30 p.m.**, set the Last Month Closed indicator to “12” for FY20 on the 25 Agency Control Profile. This will enable the transactions created by DAFM351 to post in the prior fiscal year with a 6/31 effective date.
- **August 31 – September 28, 2020:** DAFM351 produces DAFR3511 *General Ledger Close Control Report* that provides the summarized balances by GL account and fund for each agency. DAFR3511 is available only in an electronic format. Agencies login to [SFMA Web Reports](#), and retrieve DAFR3511. Per OAR 166-300-0025(26), agencies should retain DAFR3511 for six years.
- **August 31 – September 4, 2020:** Agencies will work with their SFMS Agency Analyst to clear any DAFM351 error transactions on the 530 screen. Analysts will use the DAFR8461 *System Reconciliation Exceptions* and the DAFR2151 *Error Report* to assist with the necessary corrections. Agencies can request a copy of the DAFR2151 for batch Agency 999.
 - Agencies correct errors, if any, as soon as possible. User Class 48 provides access to Agency 999.
- If there are 530 screen errors, the 25 profile will need to have the Last Month Closed remain set to “12” to clear the transactions. SFMS will monitor the 25 profiles to prevent accidental posting of 6/31 effective date transactions to FY20.
 - Only agencies with DAFM351 transactions still on the 530 screen should have the Last Month Closed set to “12” for FY20.
 - Agencies may reset the 25profile Last Month Closed indicator to “13” once notified by their SFMS Agency Analyst that all errors have cleared.
- After DAFM351 transactions post and all errors clear, agencies will request new DAFR8650 and DAFR8920 reports for MO13, FY20. Use this set of reports to compare equity account balances with reports ordered on August 14 or 21.
 - All nominal account balances remain on the reports.
 - GL 2960 Revenue Expenditure Summary balance will offset the nominal balances. The total of all the 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 help with any problems related to DAFM351.