

PART TWO - DAILY OPERATIONS**SECTION 12. ESTABLISHING AND MAINTAINING INTERNAL RECORDS****12.1 CONTROL SUMMARY RECORDS.**

The CSRs are created to link obligation type FSRs (fund types A, B, C, and L) with related reimbursement type FSRs (fund types J and M). These records have varied indicative data according to the type of funds and control desired. Controlling funds are needed to establish CSRs at the highest level of accounting classification. However, CSRs maybe established at a lower level. For current fiscal year O&M funds, this level will be fund code, fiscal year, OAC/OBAN, and MFP/BA. Section 13 describes the minimum data elements for establishing CSRs. More than one CSR maybe established for an operating budget account, allotment, or a fund account, even though the funding document may not require separate breakdowns. A CSR must be established for each fund type A, B, C, J, L, or M FSR. This applies even if a one-for-one FSR to CSR relationship exists. The Reports and Analysis Division/Funds Control and Financial Reports Branch must preaudit the data elements used for establishing CSRs before they are input to the computer. CSRs are established only for linking FSRs with fund types A, B, C, J, L, and M. Enter a "B" in the management option field for CSRs fund types X and Z, which will suppress the CSR management notices. FSRs for fund types E, K, R, S, and T do not have CSRs. Establish a CSR as follows:

a. The Reports and Analysis Division/Funds Control or Budget fills out an AF Form 1730.

- (1) Enter action code NC, in field 1.
- (2) Enter appropriate site code in field 2.
- (3) Leave field 3 blank.
- (4) Enter post code in field 4:
 - (a) Enter numeric AFO-ID code in position 18, field 4.
 - (b) Leave position 19, field 4, blank.
- (5) Leave fields 5-6 blank.
- (6) Field 7, see section 22 for an outlined details.
- (7) Depending on the type of funds and level of control requested, leave fields 8-11 blank.
- (8) Leave fields 12-15 blank.
- (9) Depending on the type of funds and level of control requested, leave field 16 blank.
- (10) Leave fields 17-20 blank.

(11) Record appropriation data in field 21, if fund code does not apply. If fund code applies, leave blank. Exceptions are fund codes 91, 92, 93, 97, and 99, which require both fund code and appropriation.

(12) Leave field 22 blank.

(13) Enter fund code in the first two positions of allotment code in field 23. Fill the remainder of the field, if appropriate, with indicative data as required. If not required, leave remaining positions blank.

(14) Leave field 24 blank.

(15) Enter MFP in field 25. If not applicable, leave blank. Enter "A" in position 119 for training and other personnel services (A8). Enter "B" in position 119 for medical (B8). Medical CSRs relate to PEC 877XX or 878XX in B8 and 86761 and 86861 in A8. Training and other personnel services relate to all other 8XXXXX PECs.

(16) Leave field 26 blank. To suppress printing CSR Management Notices for fund types X and Z on the CSR Management List (ABQ14LUNPL10), enter a "B" in the MGMT OPTION field on the BLD1 frame. See figure 16-1. If a "B" already exist on an active CSR, it may be removed by following the procedures outline for program NBQ060. Inquiries can be made through the INQC frame. See attachment 3.

b. The remote operator input the data into the computer. The system:

(1) Establishes a CSR.

(2) Sends a message to the input terminal which displays an asterisk (*), the address of the CSR, and a period (.).

c. The accounting record is now established in the system at the address indicated, and can be used for establishing/linking FSRs to it.

12.2 FUND SUMMARY RECORDS.

Establish and maintain FSRs at the level needed for control purposes. Transactions exceeding the fund summary dollar limitation cause rejection or management notices to be displayed on the input terminal. If the CSR contains a "B" in the management option field for fund types X or Z, the FSR will assume the same option and management notices will be suppressed and will not appear on the Daily Audit List (ABQ14PUNPL10). These records have varied indicative data according to fund type and controls desired. More than one FSR maybe established for an operating budget account, allotment, or a fund account, even though the funding document may not require separate breakdowns. The Reports and Analysis Division/Funds Control and Financial Reports Branch must preaudit the data elements used for establishing FSRs before they are input to the computer. To establish an FSR.

a. The reports and Analysis Division/Funds Control and Financial Reports Branch or Budget fills out an AF Form 1730:

(1) Enter action code NF in field 1.

(2) Enter in the control summary record address (CSRA) in field 2 to which the FSRs are to be linked, if required. A CSRA is required for fund types A, B, C, J, L, and M. The CSRAs are not authorized for fund types E, K, R, S, and T. For fund types that do not require CSRAs, enter the appropriate site code.

(3) Leave field 3 blank.

(4) Enter post code in field 4:

(a) Enter numeric AFO-ID code in position 18, field 4.

(b) Enter alpha fund type code in position 19, field 4.

(5) Leave fields 5-6 blank.

(6) Leave fields 7-17 blank or use them, depending upon fund types and level of control desired. Enter the management notice option code, in position 49, field 7 if desired. It is not necessary to duplicate data entered in the CSR. If duplicated, data must be identical or a reject will occur.

(7) Leave fields 18-20 blank.

(8) Record appropriation data in field 21, if fund code does not apply. If fund code applies, leave blank. An entry is not required if appropriation data is contained in the CSR to which the FSR is being linked.

(9) Enter fund code in the first two positions of allotment code, field 23. Fill the remainder of the field, if appropriate, with indicative data according to fund type (see section 16 for data element requirements). If not required or if already included in the CSR, leave remaining positions blank. Do not use fields 22 and 24 when establishing FSRs.

(10) Enter MFP in field 25. If not applicable, or if already included in the CSR, leave blank. Enter an "A" in position 119 for training, and other personnel services (A8), or "B" in position 119 for medical (B8). Medical FSRs relate to PEC 877XX, 86861, or 878XX; training and other personnel services relate to all other 8XXXXX PECs.

(11) Leave field 26 blank.

b. The remote operator input the data into the system. The system:

(1) Establishes an FSR.

(2) Sends a message to the input terminal which displays an asterisk (*), the address of the FSR, and a period (.).

c. The accounting record is now established in the system at the address indicated and can be used for processing transactions.

d. At this point establish the PSRs.

12.3 PROGRAM SUMMARY RECORDS.

The PSRs are the accounting records established and maintained on the computer at report level, subordinate to CSRs and FSRs, but higher than DSRs. PSRs are required for all fund types. This section describes record requirements for each fund type. The AFO and other affected organizations (mainly Budget) determine the levels at which PSRs are established. Essentially, PSRs have dollar amounts, which are targets or management controls as opposed to specific dollar fund limitations (CSRs and FSRs). As PSRs are subordinate to the CSRs and FSRs, more detail data is required as input. Indicative data in the FSRs are not required to be reentered. Also, the indicative data to be entered varies with control requirements. The Reports and Analysis Division must preaudit the data elements used to establish a PSR before transmission to the system. The use of duplicate data elements creates identical PSRs in the file. By establishing PSRs, most reporting and inquiry requirements maybe satisfied.

a. The Reports and Analysis Division or Budget office prepares Transmittal Register Transcripts (TRTs) as follows:

(1) Enter action code PF in field 1.

(2) Enter the fund summary record address (FSRA) to which the PSRs are to be linked in field 2.

(3) Leave fields 3-6 blank.

(4) Enter data in fields 7-17 as needed; otherwise, leave blank. It is not necessary to duplicate data entered in the FSR. If duplicated, data must be identical or a reject will occur. The first position of field 16 must contain a PC code. For example, A, S, or T. Leave fields 18, 19, 20, 22, 24, and 26 blank.

NOTE: For fund codes 4E and 4F, effective with the implementation of FMS line item codes, enter the FMS line item in field 26. The management notice option code, if desired, is entered in position 49, field 7.

b. The remote operator input the data into the system. The system.

(1) Establishes a PSR.

(2) Sends a message to the input terminal which displays an asterisk (*), the address of the PSR, and a period (.).

(3) The accounting record is now established in the system at the address indicated, and can be used for processing transactions.

c. At this point, load the PSR with dollar amounts or establish additional PSRs or DSRs.

12.4 DOCUMENT SUMMARY RECORDS.

The DSRs identify the open balances of initiations, commitments, undelivered orders outstanding, accrued expenditures unpaid, unfilled customer orders, and uncollected receivable documents. Consider these records, plus disbursements and collections, as utilization transactions as they update the balances in the PSR, FSR, and CSR. Utilization transactions identify utility or use of funds, while limitation transactions establish limits or control in the CSRs, FSRs, or PSRs. The DSR is subsidiary to the PSR, FSR, and CSR to which it is linked. Data in the linked addresses need not be reentered when establishing DSRs. The open balances of DSRs must equal related CSR, FSR, and PSR summary amounts. Establish CSR, if applicable, FSR and PSR before establishing a DSR. To establish or update a DSR.

a. Prepare a TRT as follows:

(1) Enter the appropriate 3-position action code in field 1. Position 1 must have F, O, R, or X; position 2 must have a P or D; and position 3 must have a comma as a delimiter. For example: FP, OP, etc.

(2) Enter applicable document summary record address (DSRA) or program summary record address (PSRA) in field 2. The record type (position 2 of action code) determines if the address entered in field 2 is DSRA or PSRA. When processing an initial transaction against a document, which has not been assigned a DSRA, use record type P. If updating a previously created DSR, use record type D and a DSRA in field 2.

(3) Enter PSRA or FSRA in field 3, as applicable.

(4) Enter the appropriate post code in field 4.

(a) Position 18 is the Bal-ID code of the balance being decreased, or X if no decrease is required.

(b) Position 19 is the Bal-ID code of the balance being increased, or X if no increase is required.

(5) Enter the transaction amount in field 5.

(6) Enter the document type and number in field 6 when a new DSR is being created. When entry is at the disbursement or collection stage, leave field 6 blank. When establishing a DSRs for interface requirements, enter input source identifier data chain in field 6.

(7) Enter the DOV number and MAFR data in field 7 to process disbursement or collection vouchers. Normally, a DSR is not established when initial recording is at the disbursement or collection stage. The applicable FSR/PSR Bal-ID fields are updated directly.

(8) Enter an "X" in the document save indicator (DSI) subfield in position 49, field 6, to save the document and not automatically kill it when there are no open balances (or Bal-ID E for fund type K DSRs).

(9) Leave fields 8, 9, and 10 blank as data is in the PSR.

(10) Enter those digits of EEIC (when applicable) in field 11 to the level required if not included in the FSR or PSR. Leave the field blank when the PSR was established at the lowest level required. Make no additions or changes to EEICs when posting to the DSR.

(11) Enter data in field 12 if required at DSR level; otherwise, leave blank.

(12) Leave field 13 blank as sales code is in the PSR.

(13) Enter data in field 14 as required. If already recorded in a PSR or FSR, or if not applicable, leave blank.

(14) Leave field 15 blank as the emergency and special program (ESP) code is in the PSR.

(15) If not already in the PSR, enter technician code in position 90, field 16. The Processing Center (PC) code is in PSR or DSR. If not applicable, leave blank.

(16) Leave field 17 blank.

(17) Enter vendor or debtor code in field 18 as appropriate. If not required, leave blank.

(18) Enter the paying ADSN applicable to the contract document number (if other than your own accountable station) in field 19. Enter suballotter station number when processing reimbursements against a suballotment. If neither is applicable, leave blank.

(19) Enter Purchase Request (PR), Military Interdepartmental Procurement Request (MIPR), or order data in field 20 as appropriate. If not applicable, leave blank.

(20) Leave fields 21, 22, and 23 blank.

(21) Enter quantity data as appropriate in field 24; otherwise, leave blank.

(22) Leave field 25 blank as MFP is in the FSR.

(23) Use field 26 to backdate a transaction. Effective date, report date, and date of last posting (DOLP) are synonymous terms and postdate and posting date are synonymous terms. The post date, computer-assigned, is the date the transaction is input, and also the effective date if field 26 is left blank. If a date is entered in field 26, this date will be the effective date given to the transaction. Transactions cannot be predated more than 365 days. The

effective date, whether computer-assigned or based on a date entered in field 26, is identified in the DATE column of the Open Document List. The post date, along with the effective date, is identified in the Selective Transaction History List. Use care when backdating transactions, particularly during the period when reports are being produced (usually the first 5-workdays of each month). The Reports and Analysis Division should approve all non-MAFR transactions backdated to a previous month once the RCS HAF-ACF(AR)7801 report is finalized. MAFR transactions should not be backdated at any time without the Accounts Control Area approval.

(24) If adding data elements when establishing a DSR, make sure these elements are in addition to those already in the PSR and FSR. If data elements are not additional and different from those stored in the PSR and FSR, the computer rejects the transaction.

b. The remote operator enters the TRT data via remote device. The system analyzes the data and if accepted.

(1) Establishes a DSR.

(2) Sends a message to the input terminal which displays an asterisk (*), DSRA, and a period (.).

c. If the user use two Bal-ID codes, the entry identifies a DSRA in field 2, and a PSRA in field 3. The normal computer response establishes a new DSR for the amount in field 5; the CRT reply has the DSRA beginning in field 1 on the first line. The second line of the response has an asterisk (*), the amount decreased, the document identity number decreased, and a period. If one of the Bal-ID codes is either a payment (E) or collection (R), the computer does not establish a new DSR.