

**SECTION 2. GENERAL SYSTEMS DESCRIPTION****2.1 GENERAL.**

The General Accounting and Finance System (GAFS) provides records and reports using both Immediate Access Storage (IAS) and tape storage capabilities of the computer. Remote devices and direct interface processing are used to update files.

a. The general system incorporates these elements:

(1) General Funds:

- (a) Anticipated Reimbursement Control.
- (b) Budget Authorization Control.
- (c) Operating Budget Control.
- (d) Program Authorization Control.
- (e) Appropriation and Fund Accounting.
- (f) Cost Accounting.
- (g) Expense Accounting.
- (h) General Ledger Accounting.
- (i) Memorandum Accounting.
- (j) Merged Accountability and Fund Reporting.

(2) Stock Funds:

- (a) Disbursement Accounting.
- (b) General Ledger Accounting.
- (c) Reimbursement Accounting.
- (d) Merged Accountability and Fund Reporting.

(3) Industrial Funds (Operating Budgets):

- (a) Anticipated Reimbursement Control.
- (b) Operating Budget Control.
- (c) Appropriation and Fund Accounting.
- (d) Expense Accounting.
- (e) General Ledger Accounting.
- (f) Merged Accountability and Fund Reporting.

(4) Industrial Funds (other than operating budgets):

(a) Disbursement and Open Item Accounting (where this is not performed manually or in supporting computer systems).

(b) Reimbursement Accounting.

(c) Merged Accountability and Fund Reporting.

(5) Other Funds (Management, MAP, Special, and Trust Funds):

(a) Budget Authorization Control.

(b) Appropriation and Fund Accounting.

(c) General Ledger Accounting.

(d) Merged Accountability and Fund Reporting.

(6) Disbursement and Collection Control:

(a) For-Others.

(b) For-Self and By-Others.

(c) Interfund Billings.

(d) International Balance of Payments.

(e) Open Allotments.

(f) Receipt Accounts.

b. The following applications, which were designed separately, are excluded from this system:

(1) Military Pay and Allowance System.

(2) Civilian Pay Accounting Interface System.

(3) Program Authorization Control for AFMC Central Procurement Funds.

(4) Redistribution of Research and Development Costs.

## **2.2 INPUTS.**

There are two classes of inputs to the GAFS. The first is data received by Accounting and Finance (A&F) in other than machine-readable form (accounting documents). The second encompasses larger volumes of data provided to A&F in machine-readable form (floppy disk, tape, or IAS).

a. Data received in other than machine-readable form updates internally stored records from remote devices. A&F Processing Center

(PC) clerks enter the data through remote devices directly from source documents.

b. Large-volume data in machine-readable form is input through appropriate peripheral equipment, such as floppy disk and tape units, directly to disk storage. The principal source of machine-readable data is from interface systems such as the Standard Base Supply System, Civilian Pay Accounting Interface System, etc.

### **2.3 AUTOMATIC DATA PROCESSING RECORDS.**

The GAFS maintains both internal and external files on disk.

a. Internal Files and Tables. Six internal files are maintained. They consist of CSRs, FSRs, PSRs, DSRs, and A&F control record--all permanently maintained--and a transaction record file which is dumped to tape at end-of-day. The Base Variable File is the miscellaneous IAS file. The operating budget translation and appropriation symbol tables are internal look-up tables.

b. External Files. The system maintains required external files.

(1) The Current Month Transaction File contains all transactions processed on remotes, through direct input nonremote, and through interface systems. This file is updated daily.

(2) The Transaction History File contains all transactions processed during a given month, plus the cumulative GLA balances as of the last day of the previous month. The file contains transaction data processed through the last day of the current month.

### **2.4 ADDRESSING INTERNALLY STORED RECORDS.**

The computer assigns a disk address to each summary record set up in IAS. The PC clerk transcribes the disk address from the CRT screen to the source document. A&F personnel cite the disk address on transmittal register transcripts (TRTs) prepared for later transactions affecting the record. To help find and use the correct CSR, FSR, and PSR addresses a directory relating accounting classification (including RC/CC, and EEIC, where applicable) to address is provided.

### **2.5 REAL-TIME STATUS INFORMATION.**

Current status of individual summary records or aggregates of specific combinations of data elements from CSRs, FSRs, or PSRs is obtained by inquiry through remote devices during periods of online operation. Other remote transmissions may not be sent or received while inquiries are being processed.

### **2.6 MULTIPLE A&F APPLICATIONS.**

A single computer installation may serve one or a number of AFOs. A unique AFO-identifier (AFO-ID) code is recorded on each record to identify the AFO to whom the record pertains.

### **2.7 CONTROLS.**

Automated fiscal or management controls have been programmed for CSRs, FSRs, and PSRs. For CSRs and FSRs these controls serve as limitations and cause the computer to print management notices or reject trans-

actions, which fail to meet the control limits, depending upon the type of transaction being input (unobligated commitment or obligation). Override such controls when it is necessary to record transactions, regardless of limitations. These controls display PSRs management notices if control limits are exceeded, but do not reject transactions.

### **2.8 EDITS.**

This system provides the following three forms of edits:

a. De Facto Edits. Once data elements are entered to form a disk record, it is not necessary to reenter the data in later transactions. In some cases, such as when new FSRs, PSRs, or DSRs are established, data entered is compared to that in the related higher level record. If data elements are different, the entry is rejected.

b. Format Edits. The computer verifies each input transaction against predetermined format requirements (number of characters in a field, alphanumeric character limitations, blank field limitations, etc.).

c. Address Edits. The control, fund, or program summary address pertaining to a chain of records must be entered from the remote before transactions affecting those records are input. Later fund summary, program summary, or document summary addresses are checked to ensure they properly link to the control, fund, or program summary address.

### **2.9 UPDATING.**

a. Records stored on disk are updated in random sequence based on inputs from remote devices. Transaction inputs entered at the DSR level update CSRs, FSRs, and PSRs through the address linkage provided. When a new DSR is established, only those elements of indicative data not already included in the related CSR, FSR, and PSR are keyed in through the remote device. When an existing DSR is updated, the record disk address is keyed in from the remote device.

b. The computer constructs disk-stored current-day transaction records by piecing together indicative data retrieved from CSRs, FSRs, PSRs, DSRs, and supplementary transaction data. At end-of-day these transaction records are transferred to the current month transaction file.

### **2.10 REIMBURSABLE UNDELIVERED ORDERS OUTSTANDING (UOOs).**

a. Reporting of operating budget status requires UOOs to be identified as direct or reimbursable. A reimbursable UOO that is a part of the total UOO for which purchase action has been taken, must be specifically identified to an unfilled customer order. Identify both the unfilled customer order and the reimbursable UOO with a sales code in the accounting records. If sales code is 73, identify FMS country, master case, and line item code.

b. An example of a reimbursable UOO is when an other-than-stock-fund order is placed to buy an item for which reimbursement will be received from another appropriation or agency. A&F establishes the unfilled order (UFO) in a fund type J or M record. When the order is placed, A&F records the UOO in a fund type L (fund type A or C depending on sales code and budget program code (BPAC)) record with the same sales code used in the UFO transaction.

c. When reimbursable UOOs are recorded, A&F establishes PSRs for fund type L, and fund types A and C if sales code is 73, or the BPAC is nonreimbursable with the applicable sales code and all pertinent data elements. Annual expense and obligation authority and quarterly expense and obligation authority are posted to these records.

d. UOO amounts identified with the reimbursable program are programmatically tracked as the order progresses through the next accounting stages (UOO to AEU, etc.). This tracking is done as the PSRs are updated by later transactions.

### **2.11 REPORTING.**

The reporting system is disk-oriented, using files created by the online system. Products and reports are produced under a subsystem concept. These subsystems may be run independently or concurrently.

### **2.12 SYSTEM INPUTS AND OUTPUTS.**

DFAS-DE 7071.2-M (formerly AFM 171-370, volume I) contains a list of all inputs and outputs affecting the General Accounting and Finance System.

### **2.13 MODIFIED COMMITMENT ACCOUNTING.**

Modified commitment accounting for 57\*3400 is prescribed to preclude violation of total actual quarterly authority subject to DFAS-DE 7200.1-R (formerly AFR 177-16). Therefore, commitment transactions must be set up in the system using balance-identifier (Bal-ID) "C", and monitored while an unobligated commitment. Review documents at least quarterly to confirm validity. Confirm, adjust, cancel, or move to obligation status.

### **2.14 LINE ITEM LIMITATIONS.**

The GAFS was not designed to provide online fund control for specific line item limitations, which can only be identified by data elements that are not contained in fund summary records. When online controls are not practical, offline control methods must be used to give complete control of funds.

a. Real Property Maintenance (RPM). The RPM limitation must be monitored by the AFO per DFAS-DE 7010.1-R (formerly AFR 177-101). Use these procedures to compute the amount of direct obligations in support of the RPM limitation:

(1) Extract the gross obligations (direct and reimbursable) which are coded with DoD functional categories 10 and 11 using the nonaddressable inquiry technique described in section 20. Exclude expense processing code (EPC) 9A expenses. Schedule the inquiry after A&F--IWIMS materiel interface and IWIMS reimbursement/refund

transactions have been processed. If the inquiry is executed at other than month-end, it may be necessary to manually obtain additional obligation data not yet recorded from such activities as Civilian Pay, Base Supply, and Civil Engineering.

(2) Subtract the reimbursable obligations from the gross obligations and compare the resulting amount to the RPM limitation on the applicable funding documents.

b. Consulting and Related Services. Section 308 of the FY 85 Authorization Act for the Department of Defense established a legal limitation on direct obligations for consultants, studies and analysis, management support contracts, and contract systems and technical engineering. Compliance with the limitation is measured against specific contracted advisory and assistance services code.

#### **2.15 FRAMES CREATION.**

The GAFS provides AFOs the capability to create new or modify existing frames to satisfy local processing requirements. Detailed procedures for creating or modifying processing frames are included in AFM 171-500, volume I, Data Communications Functional Support (DCFS) System.