SECTION 3. ONLINE FILES

3.1 GENERAL.

The online files consist of five permanent (CSR, FSR, PSR, DSR, and A&F control record), one temporary (transaction record), and a group of base variable files. This and later sections describe each file in greater detail and the actions required to establish and maintain them.

3.2 ACCOUNTING DATA.

A major purpose of the GAFS is to provide real-time maintenance of A&F records stored on IAS. Establish CSRs and FSRs by using the appropriate classification at the level of fiscal or limitation control. Establish PSRs at the level of accounting classification required for production of reports. Establish DSRs at the document level.

3.3 AMOUNT FIELDS.

CSRs and FSRs have designated fields for accumulating cumulative dollar totals. PSRs have designated fields for accumulating current month totals. Also, PSRs have designated fields for balances as of the prior end-of-month (EOM). The current month amount fields are zeroed out and added to the prior EOM amounts during EOM processing. CSRs, FSRs, and PSRs have designated fields for accumulating the dollar totals of:

a. Annual Expense or Obligation Authority (note 1).

b. Annual Budget Authorizations (note 1).

c. Quarterly Expense or Obligation Authority (note 1).

d. Allotments (note 1).

e. Anticipated Reimbursements (note 1).

f. Quarterly Anticipated Reimbursements (note 1).

g. Annual Program Authorizations (note 1).

h. Initiations (note 1).

i. Commitments (note 1).

j. Undelivered Orders Outstanding (UOO) (note 1).

k. Unfilled Orders (UFO) (note 1).

l. Accrued Expenditures Unpaid (AEU) (note 1).

m. Filled Customer Orders (Uncollected) (note 1).

n. Accrued Expenditures Paid (AEP) (note 2).

o. Collections (note 2).

NOTE 1: PSRs have two dollar fields for these amounts, one field for current month business and another field for the cumulative balance as of the prior EOM.

NOTE 2: PSRs have six dollar fields for these amounts. They are as follows:

a. Cumulative as-of prior EOM.

b. Current month interfund.

c. Current month by-others.

d. Current month interface.

e. Current month adjustments to prior month's business.

f. Current month for-self.

3.4 QUANTITY DATA.
Quantity data is accumulated in the DSR quantity balance field for the following:

a. Initiations.

b. Commitments.

c. UOO.

3.5 CONTROL SUMMARY RECORD (CSR).
Maintain these permanent database records for accounting records administered by the DAO/OPLOC. Establish at the level required for fiscal or limitation control, and for internal linkage of lower level records. The CSR has both indicative data initially posted to the record, and financial management and transaction balances accumulated from records linked to the CSR. Reject or management notices are displayed when transactions exceed dollar limitations or targets. To suppress CSR management notices for closed account, fund types X and Z, enter management option code "B" when establishing a CSR record. See figure 16-1. CSRs are required for the following:

a. Appropriation Accounting. Establish CSRs for each appropriation, allotment code, etc., as determined by A&F and the budget office (see sections 12 and 13 for specifications and requirements). Source documents are operating budget authorities, budget authorizations, allotment documents, memorandum advice of fund distributions, program authorizations, etc.

b. Operating Budget Limitation. CSRs are used to link obligation and reimbursement type FSRs (fund types L and M). Establish CSRs at the level required to control legal limits identified on the operating budget authority (both direct and reimbursable programs). This enables fund checks to be made on transactions. If available funds are not sufficient, the computer gives a management notice identifying what limitation has been exceeded. If the transaction is an unobli-

gated commitment or budget data, the transaction is rejected and a notice is provided. The CSR programmatically controls fund availability using total actual authority (TAA). TAA is defined as the lesser of total obligation authority (BID H) or direct authority (BIDs H minus W) plus reimbursements realized (BIDs D + F + R). Check total actual authority at any time by inquiry.

c. Interface and Online Processing. Additional CSRs may be established for interface and online processing. Section 13 describes in detail the procedures for establishing CSRs for these kinds of processing.

d. Defense Business Operations Funds (DBOF). Establish CSRs as required for fund control.

3.6 FUND SUMMARY RECORD (FSR).
Maintain these permanent database records for accounting records administered by the DAO/OPLOC. Establish at the level required for fiscal, limitation and local fund control, and for internal linkage of lower level records. The FSR has both indicative data initially posted to the record, and financial management and transaction balances accumulated from records linked to the CSR by IAS. Reject or management notices are displayed when transactions exceed dollar limitations or targets. Management notices in lieu of reject notices are displayed for those FSRs containing a management notice option code of "F" or "B". Management and reject notices are not suppressed for commitments. FSRs for fund types A, B, C, D, G, J, L, and M are subsidiary to CSRs and when established are linked to related CSRs through the medium of computer assigned and controlled addresses. FSRs for fund types E, K, R, S, and T do not have related CSRs. FSRs are required for the following:

a. Appropriation Accounting. Establish FSRs for each appropriation, allotment code, etc., as determined by A&F and the budget office. (See section 13). Source documents are operating budget authorities, budget authorizations, allotment documents, memorandum advice of fund distribution, program authorizations, etc.

b. Operating Budget Limitation. Establish FSRs at the level desired for local fund control based upon total obligation authority. This permits fund checks to be made based on total authority for each transaction. If total authority is not sufficient, the computer gives a management notice showing what limitation has been exceeded. If the transaction is an unobligated commitment or budget data, the transaction is rejected and a notice is provided. If fund control is not desired at FSR level, a management notice option code can be added at FSR level. The management notice option codes "B" and "F" will provide management notices instead of reject messages. Management and reject notices are not suppressed for commitments. Fund types L and M FSRs, for related obligations and reimbursements, are linked to the same CSR. FSRs are not linked to each other. Break out current year operating budget limitations and targets to the following levels in FSRs, combining the direct and reimbursable programs into total program.

LEVEL	APPLICATION TO TYPE OF RESOURCES O&M LOCALLY FUNDED	O&M COMMAND FUNDED
Major Force Program (MFP)/ Budget Activity (BA)	X	X
Expense Authority (CY = Current Financing Year)	X(CY)	X(CY)

Establish the reimbursable anticipated earnings program in separate FSRs.

c. Interface and Scheduled Processing. Additional FSRs are required for interface and scheduled processing. Section 13 and figure 13-1 describe in detail FSR requirements for interface and scheduled processing.

d. Interfund Billing Suspense Accounts. Establish FSRs for both increases and decreases to account 57F3885.2000, Undistributed Intra-Governmental Payments--Billed Office.

e. Deposit Funds. Establish one FSR for each locally maintained deposit fund account within each Processing Center (PC).

f. Stock Funds. Establish two FSRs for each stock record account number (SRAN) within each stock fund division and by stock fund site number, where applicable. Use one FSR for fund type R (reimbursement) transactions, and the other FSR for fund type S (disbursement) transactions. The normal fund limitations applicable to appropriation accounting are bypassed for fund types R and S.

g. Defense Business Operations Fund. Establish two FSRs (one each for fund types L and M). If DBOF reimbursements are not applicable, do not establish an FSR for fund type M.

h. Air Force Industrial Funds (Excluding DBOF). Establish two FSRs for each Air Force industrial fund maintained by the AFO. These FSRs are used primarily for MAFR (e.g., to record and report the fund types S and R transactions and cumulative balances applicable to industrial fund activities). Fund type S FSRs can be used to capture open item balances for memorandum accounting.

i. Memorandum Accounting Records. Establish one FSR for each memorandum account maintained. For detailed instructions, see section 13.

3.7 PROGRAM SUMMARY RECORD (PSR).
These records provide management with data for control of program authorizations, operating budgets, reimbursement program, etc. They are subsidiary to FSRs and are linked to related FSRs through computer-assigned and controlled addresses. PSRs must be established at the level of accounting classification required for RCS reporting. The sum of the balances in the PSRs must equal the related balances in the linked FSRs. Establish PSRs at the level necessary to record, control, and report targets and expenses. If a posted target has been

exceeded, a management notice is shown, but the transaction is not rejected. Each PSR is linked to one FSR. PSRs are not linked to each other. PSR functions are as follows:

a. For funds controlled by current operating budget years (OBYs), PSRs identify the lowest level of management control. This is at the OBAN-PEC-DOD FC-RC/CC-EEIC level. Establish a dollar target in at least one PSR within each FSR and, if needed, distribute to additional PSRs. Distribute targets to cost centers, which as a minimum give separate identification of MFP/BA, program elements (PEs), and functional categories (FUNCAT) within the appropriate responsibility center. Distribute each cost center target to the lowest level of standard EEICs needed for reporting (3- or 5-digits as identified in Air Force Data Dictionary, ADE EL-191; for civilian payroll costs, targets should be established for EEICs 391, 392, 393, 398, and 399). The cost centers with the above targets may be at a responsibility center manager level with expenses recorded to cost centers at lower levels in the same responsibility center. Check the responsibility center target at any time by inquiry.

b. For funds controlled by program authorizations (PA), PSRs identify limitations expressed in PA documents and revised distributions.

c. Additional PSRs are required for interface and scheduled processing. See figure 13-2 for interface and scheduled PSR requirements.

d. Additional PSRs similar to above are required to include sales code for reimbursable programs.

e. Transactions that cause a condition to exceed dollar controls programmed for PSRs result in management notices unless the PSR contains a management notice option code of "P" or "B". Management and reject notices are not suppressed for commitments.

3.8 DOCUMENT SUMMARY RECORD (DSR).
These records reflect the open balances of initiations, commitments, undelivered orders outstanding, accrued expenditures unpaid, unfilled customer orders, and filled customer orders (uncollected) documents. Establish DSRs at the document level to show all data elements for a given document, with appropriate data balances. DSRs are subsidiary to PSRs. Each DSR is linked to its related PSR. The open balances of DSRs must equal related PSRs. DSRs are required for almost all for-self accounting records. Figure 13-3 prescribes additional DSRs required for interface and scheduled processing. DSRs are created automatically as transactions are input and updated by later transactions moving through the various accounting stages. Except for DSRs created for AFMC funds or with fund type K, DSRs are killed automatically when all amounts for a document have progressed to a disbursement stage and any residue funds are removed. A document save indicator is used when a DSR must be maintained, regardless of balances in the DSR.

3.9 TRANSACTION PROCESSING.
A transaction entering the system with valid data elements updates all of the above records unless rejected by the online system due to lack of operating budget availability. An O&M transaction can involve the real property maintenance limitation, total quarterly authority, total actual authority, and direct obligation authority which are subject to DFAS-DE 7200.1-R (formerly AFR 177-16). Targets can be established at the responsibility center/cost center level and relate to a program element and functional category. However, a transaction is posted to only one PSR/FSR/CSR combination. By inquiry, several PSRs, FSRs, or CSRs can be combined to get the status of each limit or target.

3.10 ACTION ON REJECTS.
In transaction processing, if a reject occurs in CSR or FSR, the clerk must either review prior reports and get the status of all applicable CSRs and or FSRs by inquiry, or obtain the status from the operating budget ledger/allotment ledger (OBL/AL). If not resolved internally, refer to the Processing Center’s supervisor or Accounts Control Area/Funds Control Branch for further action. The Accounts Control Area/Funds Control consults with Budget for possible reprogramming, and either reprograms overrides the rejection (subject to DAO/OPLOC approval), or denies funds based on Budget's advice.

3.11 TRANSACTION RECORD.
As input transactions are processed, a transaction-out file is created. This file is stored on disk before being transferred to history file (ZBQ13DUNDD60) during EOD processing. These records are fixed-length (300 positions), and contain all data processed in input transactions.

3.12 A&F CONTROL RECORD.
This online file is maintained permanently on disk as part of the database, and provides system control. The record contains data necessary for disk file maintenance and real-time processing. It controls such items as data and time, and status control indicators.

3.13 BASE VARIABLE FILES.
A series of miscellaneous files are used internally within the computer to produce printed descriptions on the output lists and reports. These files may be permanently stored on disk or tape. If the file is stored on tape, it is written to disk for updating and processing reports. Section 18 explains how to establish and maintain these files. They are: AFO-ID, OAC and OBAN description, SRAN linkage, EEIC description 61E, interface control 61J, DBT report select criteria files, and interfund control 61K. The 61S base variable file is used to determine distribution.

3.14 MASTER APPROPRIATION REFERENCE TABLE (MART) FILES.
The following MART files are used in conjunction with online validation of appropriation data, FMS codes, ADSNs, and sales codes. All files are prepared by DFAS-DE. See section 36 for more information.

a. ADSN File. Contains all accounting and disbursing station numbers accountable for AF funds.

b. Sales Code File. Contains all sales codes.

c. FMS Data File. Contains all country, master case, and line item codes to validate progress payments and reimbursable transactions.

d. MART Data Selection by Fund Code File. Contains (for fund codes) all information needed to create a record for matching to the MART Validation File.

e. MART Data Selection by Appropriation File. Contains (for appropriations without assigned fund codes) all information needed to create a record for matching to the MART Validation File.

f. MART Validation File. Contains all appropriation data and is subdivided into file groups.

g. MART Validation Error Message File. Contains error messages, which are generated whenever an error condition is encountered.

h. Select/Extract Criteria File. This file is prepared by DFAS-DE and used to guide various BQ program decisions.

3.15 USER LOCATION/VALIDATION FILE.
This file is used to determine the site from which input to the system was made, and to validate a user's processing privileges. See section 11.