

PART NINE - FINANCIAL STATEMENTS AND REPORTS**SECTION 74. END-OF-MONTH PROCESSING****74.1 PURPOSE.**

Part nine explains financial statements and reports produced by the General Accounting and Finance System (GAFS). Report requirements, source of data, control records, frequency, due dates, formats, audit requirements, and distribution of reports are covered. This section explains end-of-month (EOM) processing in general terms and the monthly MAFR cutoff. Detail instructions for specific reports are contained in the remainder of part nine.

74.2 REPORT SUBMISSION.

Unless otherwise directed, send reports through command channels in time to meet the due date established by the recipient. Send tenant reports to the tenant's command with information copies to the tenant, if required. During emergencies and minimize conditions, send reports normally transmitted by electronic means, and not designated as essential traffic, by the fastest mail possible.

74.3 END-OF-MONTH PROCESSING.

Each AFO may perform EOM processing separately, or all AFOs may process at the same time. However, each AFO-ID must go through EOM processing even if there were no transactions against that AFO-ID during the month. The EOM processing cycle creates the basic input to EOM and EOQ reports. Except for the EOM MAFR position, the EOM database can be changed in the subsequent month by entering an adjustment transaction containing a prior month Julian date in field 26 of the TRT. However, once the monthly MAFR cutoff (NBQJ00) is run in a normal EOM mode, the MAFR position is firm. If MAFR reports require adjustment, the report transaction must be changed manually.

74.4 MONTHLY MAFR CUTOFF.

Program NBQJ00 can be run with three basic options. A fourth option is used to re-create the IBP file under special circumstances.

a. Normal EOM Processing. This option creates the IBP Reconciliation List, JUMPS/MAFR Reconciliation List (if requested), IBP tape if the input contains IBP transactions, rejected MAFR requests reports, Disbursement History Transaction List, and the EOM MAFR position file. The option also ZIP executes the transmittal reports program, which generates all the HAF-ACF(M)7113 transmittal listings and transactions.

(1) EOM processing creates the basic input to EOM/end-of-quarter (EOQ) reports. Ensure that current month's MAFR business is closed before asking for EOM processing. After current month's business is closed, ask for EOM processing by scheduling program NBQJ00, option

01. At the same time, schedule an EOM OBL/AL. These lists give a printout of the EOM database and capability to reconcile and verify DBT reports. In most cases, this EOM database is adjusted by next month's input identifying the prior month Julian date in field 26 of the TRT. When this occurs, prepare an AF Form 464, Accounting and Finance Transaction Inquiry, to ask for a selective transaction history at the same time that the DBT extract is processed. This Selective Transaction History List gives A&F an audit trail, and the capability to check reports. This is not true for MAFR.

(2) The MAFR EOM position is firm after processing is completed and can be changed only by manually correcting MAFR report transactions. If changes to MAFR report transactions are impractical, the AFO may keep current month business open until backlog can be eliminated by delaying the submission of the request for EOM processing to the Defense Enterprise Computing Center (DECC). Between actual EOM and the time of EOM processing, A&F input backdated MAFR transactions, using the EOM effective date and the applicable MAFR code. Do not input any new month business. Transactions that do not affect MAFR can be input, using the proper effective date, after completion of EOM processing and EOM reports. If EOM processing has been done by the DECC, RCS HAF-ACF(M)7113 MAFR balances are not affected by transactions or adjustments with prior month effective date.

b. Change of AFO.

(1) AFO accountability changes are normally made at the end of a calendar month. But there are conditions that may require an AFO change at other than month-end. When this happens, the relieved AFO sends an RCS HAF-ACF(M)7113 per DFAS-DE 7010.1-R. The report includes activity through the date of relief. The successor makes an EOM report on the activity for that part of the month not covered by the predecessor.

(2) This option (NBQJ00, option 02) produces the listings and transactions for the schedule of net disbursements, reimbursements, and receipts for only those lines with current month accounts. The ABQJ0AUNTT11, ABQJ3AUNTT21, ZBQJ4DUNDD10, and ABQJ4BUNTT31 files will not be created at this time, but during the next EOM cutoff.

(3) The MAFR position is firm after cutoff processing is completed for the predecessor. This position can only be changed by manually correcting MAFR report transactions. If a backlog of MAFR transactions for the predecessor's account exists, cutoff processing should be delayed until the backlog is eliminated. Between the actual cutoff of the predecessor's account and the time of the cutoff processing, A&F inputs backlogged MAFR transactions for the successor

until cutoff processing for the predecessor has been completed by the DECC.

(4) Only one AFO can be processed at a time. This option (NBQJ00, option 03) cannot be used until the EOM DBT report for the previous month has been produced. It is the responsibility of the AFO to make sure the DBT report has been completed before asking for this option.

(5) A&F establishes the control record information using the format in figure 74-1. Once this is completed, schedule NBQJ00, option 03.

c. Mid-Month Option. This option of NBQJ00 produces only the Monthly Package Report or Disbursement and Collection Transactions (PCN SH069-J11). Schedule NBQJ00, option 02. See figure 74-1.

74.5 MONTHLY IBP RECONCILIATION LIST.

a. General. The monthly MAFR cutoff program NBQJ00, produces the monthly IBP or non-IBP reconciliation list. This listing gives a balancing factor to make sure that all IBP coded transactions are reported in the quarterly IBP report, RCS DD-COMP(Q)743.

b. Source of Data. The data on this list comes from the last daily transaction file of the month for the AFO being requested.

c. Format of List. See figure 74-2.

d. Audit Requirements. Make sure the sum of IBP plus non-IBP equals related DD Form 1329 totals.

74.6 JUMPS/MAFR RECONCILIATION LIST.

a. General. The JUMPS/MAFR Reconciliation List summarizes certain MAFR transactions processed during the month. This listing will help reconcile JUMPS to MAFR disbursement and collection transactions. Reconciliation is completed by Military Pay per DFAS-DE 7077.4-M. The summarization takes place during regular EOM processing. The listing will be produced unless positive steps are taken to stop it (figure 74-1).

b. Source of Data. The General Accounting and Finance database with a selection criteria of: MAFR code E, fund code 32, budget programs 510 and 530, and a current report month effective date.

c. Format of List. See figure 74-3.

d. Distribution. The Reports and Analysis Division sends a copy of the JUMPS/MAFR Reconciliation List to Military Pay.

74.7 DISK FILE CREATION (ABQJ3BUNDD10).

a. The ECL for MBQJ30 will start Louis II Query (LBQSMASPSR), which creates an ABQJ3BUNDD10 file. This file is used by the Standard Materiel Accounting System (SMAS) for interfaces instead of the ABQJ3AUNTT21 tape for bases using the HP system.

b. Source of Data. The data in this file is selected data used by SMAS output from the ABQJ3AUNTT21 tape. Format of the disk file (ABQJ3BUNDD10) is the same as the ABQJ3AUNTT21 tape.

c. Distribution. BQ must ensure that an ADRSS record, for the move of the BQ files to the SMAS server, is established by the ADRSS monitor to properly interface this output file. Special instructions have been forwarded to each ADRSS monitor for establishing the SAM records. These special instructions will only be implemented when notified by the SMAS conversion team leader.

74.8 DISK FILE CREATION (VBQ59AUNDD10).

Program NBQJ40 automatically starts NBQ590. Program NBQ590 creates file VBQ59AUNDD10. This file contains CSR/FSR records and FSRs for which there is no CSR as of the end of the month. This file is used in the BQ-CBAS Reconciliation.

74.9 ARCHIVED DSRTF (ABQN4AUNTT10).

Program NBQJ40 automatically starts NBQN40. Program NBQN40 creates tape file ABQN4AUNTT10. This file is an archive tape file of the DSRTF before any changes. Upon creating this file, program NBQN40 will reconcile entries in the DSRTF with current DSRs, see section 58.

74.10 END-OF-MONTH LISTING DISTRIBUTION.

When program NBQJ00 is executed for a normal EOM mode, a separate listing is produced for each site code within the database. In addition, a consolidated listing is produced for the OPLOC.

74.11 ABQMERGE-J4D.

Every time EOM is run more than once for the same AFO during the same month, program NBQJ40 will merge all transactions into one output ZBQJ4DUNDD10 disk file. The final output disk file (ZBQJ4DUNDD10) will be used in interfacing with the MicroBas system. Normally, this condition happens because of interface requirements prior to end-of-year processing, see section 41.

TITLE: MAFR EXTRACT, AS-OF DATE AND FILE CREATION
(INPUT PCN SH069-J02)

FILE-ID: ABQJ0XUNDC10

| <u>DESCRIPTION</u> | <u>POSITIONS</u> | <u>SPECIAL INSTRUCTIONS</u> |
|-----------------------------------|------------------|-----------------------------|
| As-of Calendar Date | 1-9 | YYbMMbDD (b = blank). |
| As-of Julian Date | 10-13 | YDDD. |
| AFO-ID | 14 | |
| | 15-19 | Blank. |
| Type Listing | 20 | See note 1. |
| | 21-44 | Blank. |
| JUMPS/MAFR Reconciliation List | 45 | See note 2. |
| | 46-80 | Blank. |

NOTE 1: Leave blank for normal EOM processing. Enter "1" if monthly disbursement/collection mid-month list is desired. Enter "8" if AFO accountability change other than regular EOM is required.

NOTE 2: JUMPS/MAFR Reconciliation List is produced unless an "N" is entered. This list is produced only during normal EOM.

Figure 74-1. Control Record--MAFR Extract, As-of-Date and File Creation.

PREPARED 99 SEP 24

MONTHLY IBP/NON-IBP RECONCILIATION LIST

AS OF 99 JUL 31

PCN SH069-J01

| APPROPRIATION / FUND CODE | SECTION I - DISBURSEMENTS | | ELEMENDORF AFB | | TOTAL |
|---------------------------|---------------------------|---------------------|----------------|--|--------------|
| | FY NON-IBP | DD FORM 1329 IBP | DD FORM 1329 | | |
| 17 | 2 | 47,952.16 | .00 | | 47,952.16 |
| 17 | 9 | 3,906.00 | .00 | | 3,906.00 |
| 25 | 2 | 297,366.04 | .00 | | 297,366.04 |
| 2F | 3 | 59,548.30 | .00 | | 59,548.30 |
| 2T | 3 | 4,809.77 | .00 | | 4,809.77 |
| 2V | 2 | 1,690.80 | .00 | | 1,690.80 |
| 2V | 3 | 52,040.50 | .00 | | 52,040.50 |
| 2W | 2 | 52,267.05 | .00 | | 52,267.05 |
| 2X | 3 | 480,645.85 | .00 | | 480,645.85 |
| 2Y | 2 | 257,331.86 | .00 | | 257,331.86 |
| 30 | 0 | 5,382.49 | .00 | | 5,382.49 |
| 30 | 1 | 547,750.64 | .00 | | 547,750.64 |
| 30 | 2 | 2,760,483.85 | .00 | | 2,760,483.85 |
| 30 | 3 | 8,709,694.04 | .00 | | 8,709,694.04 |
| 30 | M | 769.95 | .00 | | 769.95 |
| 31 | 2 | 291,899.63 | .00 | | 291,899.63 |
| 56 | 2 | 10,867.00 | .00 | | 10,867.00 |
| 56 | 3 | 11,444.44 | .00 | | 11,444.44 |
| 58 | 2 | 1,887.00 | .00 | | 1,887.00 |
| 58 | 3 | 555.55 | .00 | | 555.55 |
| 61 | | 100,548.12 | .00 | | 100,548.12 |
| 68 | 2 | 50.00- | .00 | | 50.00- |
| 68 | 3 | 354,831.05 | .00 | | 354,831.05 |
| 6B | | 266,217.67 | .00 | | 266,217.67 |

PCN SH069-J01

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Figure 74-2. Monthly IBP/Non-IBP Reconciliation List.

PREPARED 99 SEP 29

JUMPS/MAFR RECONCILIATION LIST

AS OF 99 OCT 31

PCN SH069-J03

ELMENDORF AFB ADSN 674400

| VOUCHER DATE | VOUCHER NUMBER | PROG | AMOUNT | PC | FY | POST | DATE |
|-------------------------|-------------------|-------|-------------------------|----|----|-------|--------|
| 990927 | S0022222 | 510 | 22.22 | RR | 3 | | 990927 |
| 990927 | S0033333 | 530 | 33.33 | RR | 3 | | 990927 |
| 990927 | S0044444 | 530 | 44.44 | RR | 3 | | 990927 |
| CURRENT DATE TOTAL P510 | | 22.22 | CURRENT DATE TOTAL P530 | | | 77.77 | |
| CUMULATIVE TOTAL P510 | | 22.22 | CUMULATIVE TOTAL P530 | | | 77.77 | |

THE FOLLOWING PROGRAM(S) AND VERSION DATE(S) WERE USED IN CREATING THIS REPORT:
NBQJ000UABS0 - 990819

PCN SY069-J03

END PAGE 1

Figure 74-3. JUMPS/MAFR Reconciliation List.