

**SECTION 89. QUARTERLY AND SEMIANNUAL STATEMENTS AND REPORTS****89.1 PURPOSE.**

Sections 90 and 91 explain all quarterly statements and reports produced by the GAFS. They prescribe the report requirements, source of data, control record, frequency, due date, format, audit requirement, and distribution of each report.

**89.2 CONTROL RECORD.**

Accounting and Finance must schedule all required EOM processing. During processing, the basic input to end-of-quarter reports is created. Each output transaction that needs a control record form is referred to a specific figure. The figure defines the data entered for each control record.

**89.3 SUBMISSION.**

Send reports through command channels except when otherwise directed. Make sure reports are sent in time to meet due dates. Send reports of tenants to the tenants' parent command. Send information copies to the tenant organization if asked. In an emergency, if electronic communications are not available, send the reports by mail. Do not telephone reports during an emergency. This also applies during MINIMIZE except for reports designated in other parts of this manual as essential traffic.