

SECTION 90. GENERAL LEDGER TRIAL BALANCE, RCS HAF-ACF(SA)7105**90.1 REQUIREMENT.**

Program NBQK40 produces separate general ledger trial balance reports (lists and transactions) by AFO/Site for each of the following general ledger reporting systems:

<u>GLIC</u>	<u>DESCRIPTION</u>
10	General Funds
20	Military Assistance Fund (MAP)--Executive
70	Trust Funds

The Air Force Data Dictionary, ADE GE-520, contains the chart of accounts. Prepare footnotes, schedules, and narrative statements as required in DFAS-DE 7010.1-R, and attach these to the Trial Balance List. The program will produce one output file for each control record included in the run.

90.2 SOURCES DATA.

This program uses the Cumulative Transaction File (ZBQ13DUNDD60) records and the Select/Extract Criteria File (VBQA5HUNDD80, process-ID 50) records.

90.3 FREQUENCY AND DUE DATE.

- a. Monthly trial balance reports are mandatory.
- b. Quarterly trial balance reports are mandatory to meet standard AF general ledger reporting needs. Reference DFAS-DE 7010.1-R

90.4 CONTROL RECORD.

Both the control record for options 1 and 2 may exist simultaneously in the Control Record File. Up to 100 control records of each type may exist in this file.

- a. Option 1. A&F establishes the control record (ABQK4XUNDC10) information using the format in figure 90-1, and schedules program NBQK40, option 1. This option creates a General Ledger Trial Balance List (ABQK4PUNPL10), and a General Ledger Trial Balance Report File (ABQK4CUNDD10). **Multiple AFOs can be processed during a single execution of the program, and the host AFO controls initiation.**

- b. Option 2. A&F establishes the control record (ABQK4XUNDC10) information using the format in figure 90-4, and schedules program NBQK40, option 2. This option uses the disk file (ABQK4CUNDD10) created in option 1 to output a General Ledger Transmittal List. The general ledger trial balance report data must be present in the ABQK4CUNDD10 file. **A separate run is required for each AFO.**

90.5 REPORT FORMAT.

a. Figure 90-3 shows an example of the General Ledger Trial Balance Transmittal List.

b. For the General Funds General Ledger (GFGL) report record format, see figure 90-2.

c. At the end of the report listing, the comparison of overall total credits and debits for all GLACs is printed. The program prints "ZERO BALANCE OF SUB ACCTS TO GLAC" for each 3-digit GLAC and prints the results of the comparison (if debits exceed credits, the difference is printed in the debit column; if credits exceed debits, the difference is printed in the "CREDITS EXCEED DEBITS" as applicable). See figure 90-3.

d. The report record uses the site code for the last two positions of the ADSN.

90.6 EDITS.

Each time the General Funds General Ledger Trial Balance List is produced, the following edits are performed:

a. For each GLAC with GLSAs (subaccounts), a comparison is made of the balance for the GLAC with the sum of the balances in its subaccounts. The program prints "ZERO BALANCE OF SUB ACCTS TO GLAC", and the results of the comparison, in the same column as the GLAC balance. If an out-of-balance condition exists, "SUB ACCTS NOT EQUAL GLAC" is also printed. The difference shown is the amount that if added to or subtracted from the respective column would bring the subaccounts into balance with the GLAC; the actual adjustment required may involve one or more subaccounts and may be a combination of debits and credits.

b. At the end of each site report, the comparison of all total credits and debits for all GLACs is printed (see paragraph 90.5).

90.7 DISTRIBUTION.

Send host AFO trial balance reports and supporting schedules to the parent command. Send trial balance reports of tenants who perform their own accounting to the parent command of the tenant organization. Submit reports using the File Transfer Protocol (FTP) function of ADRSS in accordance with procedures outlined in attachment 8.

TITLE: TRIAL BALANCE REPORTS (INPUT PCN SH069-K41)

FILE-ID: ABQK4XUNDC10

<u>DESCRIPTION</u>	<u>POSITIONS</u>	<u>SPECIAL INSTRUCTIONS</u>
As-of Calendar Date	1-9	YYbMMMbDD (b = blank).
As-of Julian Date	10-13	YDDD.
AFO-ID	14	Enter AFO code.
Site Code	15-16	Enter site code or "***" for all sites.
	17-18	Blank.
Operating Agency Code	19-20	Enter host OAC.
Report Selection Options	21-25	See note.
	26-40	Blank.
Report Output Options	41	Must be "Y".
	42-60	Blank.
Current FY	61	
	62-76	Blank.
Option-ID	77	Must be "0" or space.
Record-ID	78-80	***.

NOTE: If general ledger trial balance is required for the following:

- a. General funds, enter "A" in position 21.
- b. Military and economic assistance--executive, enter "B" in position 22.
- c. Trust fund appropriation, enter "E" in position 25.

Figure 90-1. Control Record--Trial Balance Reports (Program NBQK40, Option 1).

TITLE: GENERAL LEDGER TRIAL BALANCE REPORT TRANSACTION FORMAT

FILE-ID: ABQK4CUNDD10

FORMAT: (USE MICROCOMPUTER FRAME BQ-GL)

<u>DESCRIPTIONS</u>	<u>POSITIONS</u>	<u>SPECIAL INSTRUCTIONS</u>
	1-15	Blank.
Operating Agency Code	16-17	Parent Command.
	18-31	Blank.
Amount	32-45	Negative indicator in position 32 if credit amount.
	46-51	Blank.
General Ledger Account	52-54	
General Ledger Subaccount	55-56	
	57-64	Blank.
Report Code	65-66	03 for the 3-character General Ledger Account; 09 for the 5-character General Ledger Subsidiary Account (GLSA).
Day-of-Year	67-69	
ADSN	70-75	The 5th and 6th position of the ADSN is the site code.
	76-79	Blank.
General Ledger Type Code	80	

Figure 90-2. Control Record--General Ledger Trial Balance
Transaction Format (Program NBQK40).

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GENERAL FUNDS

USAF ACADEMY CO AFA ADSN 679200 AFO 0

AS OF JUL DAY	HOST OAC	REPORTING ADSN	GLAC/GLSA	CURRENT PERIOD DEBIT	BALANCES CREDIT	REPT CODE	GEN TYPE	LED CODE
239	93	679200	131	2,524,693.37			03	A
239	93	679200	135	53,641.97			03	A
239	93	679200	13510	53,641.97			09	A
ZERO BALANCE OF SUB ACCTS TO GLAC				0.00	0.00			
239	93	679200	139	22,022.36			03	A
239	93	679200	172	1,000.00			03	A
239	93	679200	211		3,154,094.09		03	A
239	93	679200	21101		123,125.38		09	A
239	93	679200	21106		3,030,968.71		09	A
ZERO BALANCE OF SUB ACCTS TO GLAC				0.00	0.00			
239	93	679200	213		1,436,101.04		03	A
239	93	679200	311	781,563,472.77			03	A
239	93	679200	31101	209,890,691.18			09	A
239	93	679200	31102	79,663,206.10			09	A
239	93	679200	31109	429,206,595.51			09	A
239	93	679200	31111	35,557,388.02			09	A
239	93	679200	31119	27,246,591.96			09	A
239	93	679200	31179		1,000.00		09	A
ZERO BALANCE OF SUB ACCTS TO GLAC				0.00	0.00			

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Figure 90-3. General Ledger Trial Balance--General Funds (Program NBQK40).

TITLE: TRIAL BALANCE TRANSMITTAL LIST (INPUT PCN SH069-K41)

FILE-ID: ABQK4XUNDC10

<u>DESCRIPTIONS</u>	<u>POSITIONS</u>	<u>SPECIAL INSTRUCTIONS</u>
As-of Calendar Date	1-9	YYbMMbDD (b = blank).
AFO Code	10	0 through 9.
Site Code	11-76	See note.
Option-ID	77	Must be "1".
Record-ID	78-80	***.

NOTE: Enter the site codes to be selected in positions 11-76, or enter "***" in positions 11-12 to select all sites.

Figure 90-4. Control Record--Trial Balance Transmittal List (Program NBQK40, Option 2).