Chapter 6

Automated Financial Control Register

6-1. Scope

This chapter discusses the use of the AFCR in the BASOPS Finance Management System.

6-2. Overview

a. The AFCR provides information on input in total amounts and by item count for each TA code in the system. This information is provided on a daily, month-to-date (MTD), and year-to-date (YTD) basis.

b. This is a multipurpose record used to monitor the accuracy of data introduced into the financial accounting system and assists in reconciliation of reporting data and daily cash accountability.

c. Additionally, the AFCR maintains a link back to source data so that an audit trail can be maintained. It also acts as a surveillance tool over suspended transactions.

d. Finally, the AFCR can be used to study document flow at an installation through the use of the information on the item count section.

6-3. References

a. Program number--PD4AVK.

b. PCN AVK-054--Daily AFCR by dollar amount.

c. PCN AVK-057--Daily AFCR by item count.

d. PCN AVK-060--MTD AFCR by dollar amount.

e. PCN AVK-063--MTC AFCR by item count.

f. PCN AVK-066--YTD AFCR by dollar amount.

g. PCN AVK-069--YTD AFCR by item count.

6-4. Description

a. Frequency and due date. The AFCR is due in the FAO daily by 0800 of the day following day of processing. YTD AFCR is produced at monthend only.

b. Output medium and disposition. The AFCR is produced on 1413 accounting paper in duplicate and sent to the FAO.

c. Data elements. The data elements for the output are retrieved from the daily AFCR Master File KXBAVK and are displayed as shown on the sample report attached to this chapter. (See fig 6-3.)

d. Each of the AFCRs (daily, MTD, and YTD) reflects the accumulation of input by TA code categorized as follows:

Column	TA code category
1	BLOCK BALANCE SUSPENSE
2	FAO INPUT
3	SUPPLY INPUT
4	PROCESSING SUSPENSE (not used)
5	PROCESSING CREATIONS
6	NON-PROCESSED
7	NET PROCESSED

e. The functions of each of the above columns are provided below. Although the explanations provided are in terms of amounts, it should be understood that the same principle applies to item count.

(1) BLOCK BALANCE SUSPENSE. This column pertains only to the FAO input. The total value of each block suspended during the Daily Preliminary Balance listing is recorded on appropriate TA lines under the BLOCK BALANCE SUSPENSE column. This column will also include all transactions that do not pass the master edit checks. The entries are recorded initially in the daily AFCR and are carried forward on the MTD AFCR until cleared. This column should be zero for all TAs prior to processing a monthly cycle.

(2) FAO INPUT. This column pertains only to the FAO input. On the daily AFCR, this column will reflect the total value of the FAO's input for a day less that portion of a day's business that has been recorded in the block balance suspense.

Note: The BLOCK BALANCE SUSPENSE column on the Daily AFCR contains uncleared suspended entries from the previous day's business, The MTD AFCR for this column reflects the total value of the FAO's INPUT, MTD less that portion recorded in BLOCK BALANCE SUSPENSE. The total value of BLOCK BALANCE SUSPENSE added to the FAO INPUT will equal the total amount processed by the FAO for the period MTD,

(3) SUPPLY INPUT. This column displays the total value of financial data passed from the supply system to the financial system on a daily basis on the Daily AFCR and the cumulative amount passed on the MTD and YTD AFCRs.

(4) PROCESSING SUSPENSE. This column accumulates the value of the FAO INPUT and SUPPLY INPUT pertaining to ASF transactions that cannot find a matching record in the system. All items in the PROCESSING SUSPENSE column remain suspended in the system until cleared by appropriate corrective action. These items must be monitored closely to ensure that proper corrective action is taken.

(5) PROCESSING CREATIONS. The purpose of this column is to identify the value of those financial transactions that were internally created by the system. To clarify, any change to unit price or quantity within the system will internally adjust related obligation transactions. The value of these changes will be recorded in the PROCESSING CREATIONS column of the AFCR. Stock fund sales internally generated OMA obligations, accruals, and disbursements. These internally generated values will also be recorded under the PROCESSING CREATIONS column of the AFCR. The Processing Creations listing is covered in paragraph 19-40.

(6) NON-PROCESSED. Items recorded in the NON-PROCESSED column of the AFCR are those that have been converted to process created entries (e.g., FA1 changed to TA 29 or TA 44 input).

(7) NET PROCESSED, Balances in this column represent transactions that have met all established edit criteria and are entered on applicable records in the system. FAO INPUT (col 2) plus SUPPLY INPUT (col 3) plus PROCESSING CREATIONS (col 5) minus NON-PROCESSED (col 6) will equal NET PROCESSED (col 7).

f. Below each printout, the following totals will be furnished:

Legend	Type/Action
Disbursement/Collections--By Others	41 + D1 + 4L + B1
Disbursement by Interfund	29 + FL + F** + 44 + G**
Disbursement by Station	BØ + 4Ø + DØ + FL + B2 + 2Ø
Collections by Station	42 + 43 + 4K

6-5. Procedures for use

The AFCRs (Daily, MTD, and YTD), combined with use of the Daily Preliminary Balance Listing, provides installations with an overall check of financial accounting data entering the system. A review of block numbers on the Daily Preliminary Balance will ensure that all blocks processed have been entered into the system. The data recorded on the Daily and MTD AFCR are relatable to appropriate transactions on the Daily Preliminary Balance by TA code.

b. The daily cash accountability will be verified by using the disbursements and collections by station totals on the bottom of the MTD AFCR, as follows:

(1) Disbursements by Station will be computed by adding the Block Balance Suspense and Net Processed figures on the bottom of the MTD AFCR (Disbursement by Station) plus or minus out-of-balance block detail corrections required from the Daily preliminary Balance (TA BØ, 4Ø, DØ, B2, 2Ø, and FK.

(2) Collections by Station are figured by adding the Block Balance Suspense and Net Processed on the bottom of the MTD AFCR (Collection by Station) plus or minus out-of-balance block detail corrections required on the Daily Preliminary Balance (TA 42, 43, 4K).

(3) The difference between (1) and (2) plus confirmed deposits minus checks issued will give the computed net change in accountability. This figure should reconcile with the daily cash blotter.

c. If problems are encountered in reconciling cash, the FAO should request the Daily Block Totals of Cash Transaction Processed Listing. This is an as-required listing showing each cash transaction block processed with totals by Julian date. This listing, used in conjunction with the Daily Preliminary Balance Listing, will enable the user to locate those blocks that are causing the out-of-balance condition.

d. The following items should be verified for monthend reporting:

(1) Total Collections by Station will agree with RCS GAO 1002 (Statement of Accountability), line 2.2 and Total Disbursements by Station will agree with line 4.1.

(2) Total Interfund Transactions will agree with RCS TREAS 1061 (Statement of Interfund Transactions).

(3) 0verall Net Disbursements/Collections excluding interfund totals will agree with the totals on the Statement of Transactions that accompanies the RCS GAO 1002.

e. Suspended items on the Daily Preliminary Balance must be cleared before monthend closing procedures can be performed.

f. The MTD and YTD line items will equal the accumulation of daily AFCR processing.

g. The item count will agree with the number of transactions processed each day. The MTD item count totals will agree with the accumulation of the daily item count.