



STATEMENT OF TRANSACTIONS BASE LEVEL PROCESS

Pete Lovelette

BQ Lead Systems Accountant

General Accounting Systems

July 19-20, 1999



Overview

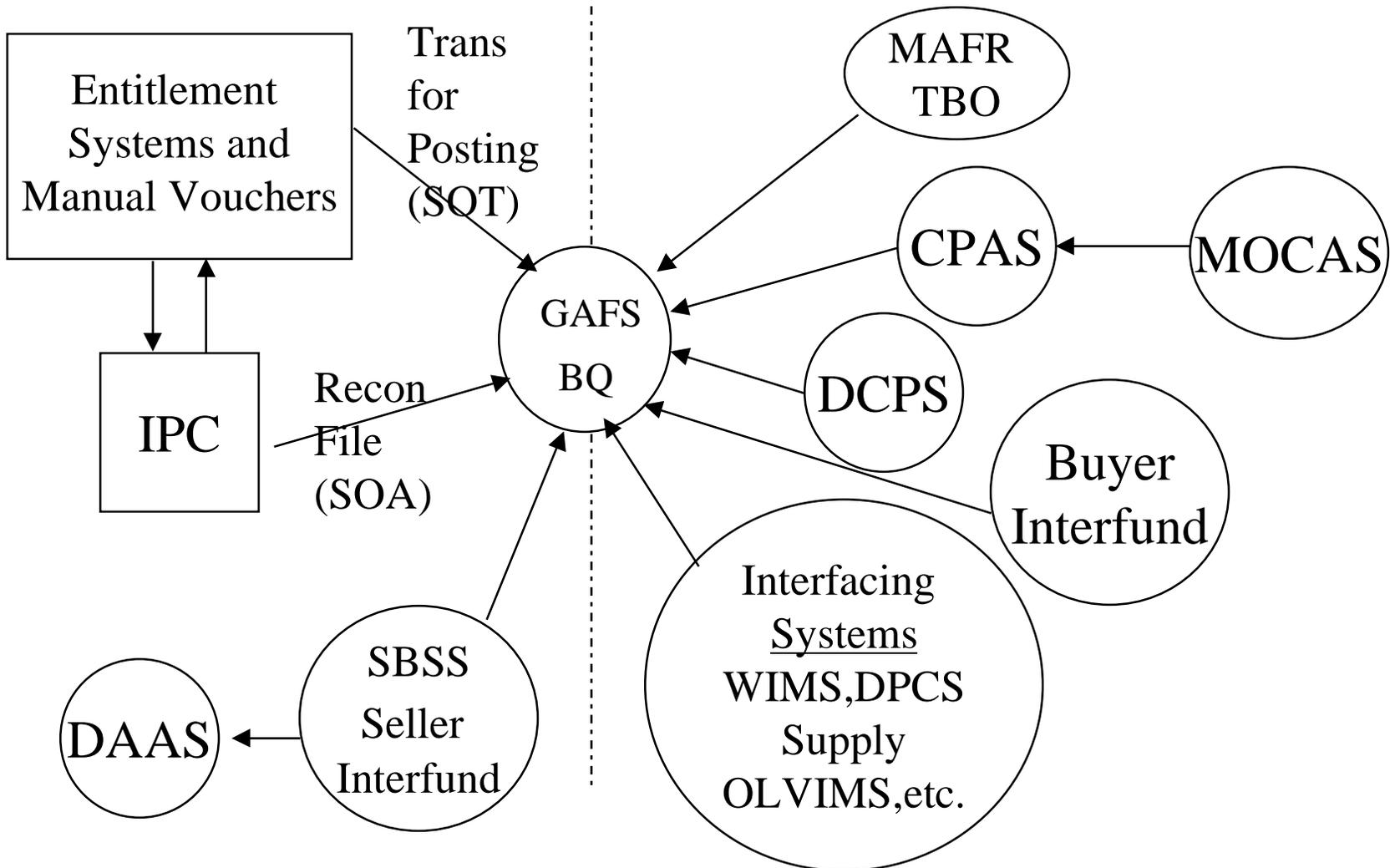
- Daily Process
- Weekly Process
- Monthly Process



Daily Process

Cash/Disbursements

Accountability



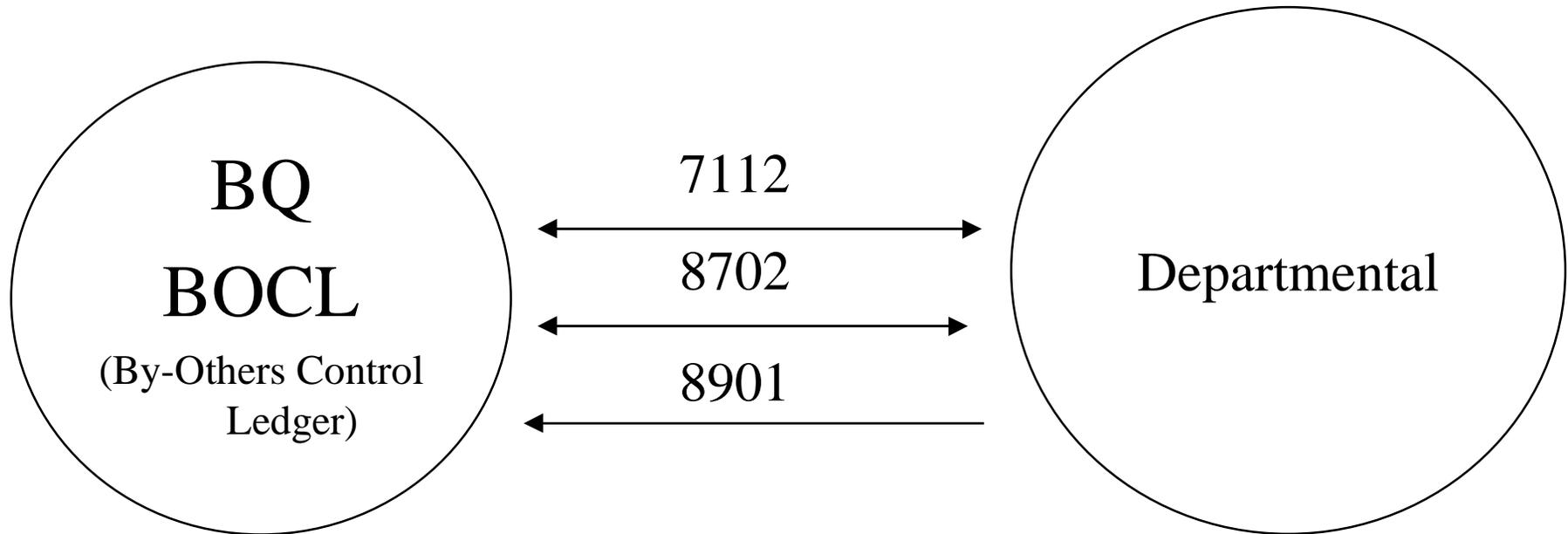


Daily Process

- Transactions from Entitlement Systems and Manual Vouchers
- Transactions File from BQ for a Specific Day
- IPC/BQ Reconciliation
- Balance SOT with SOA



Weekly Process



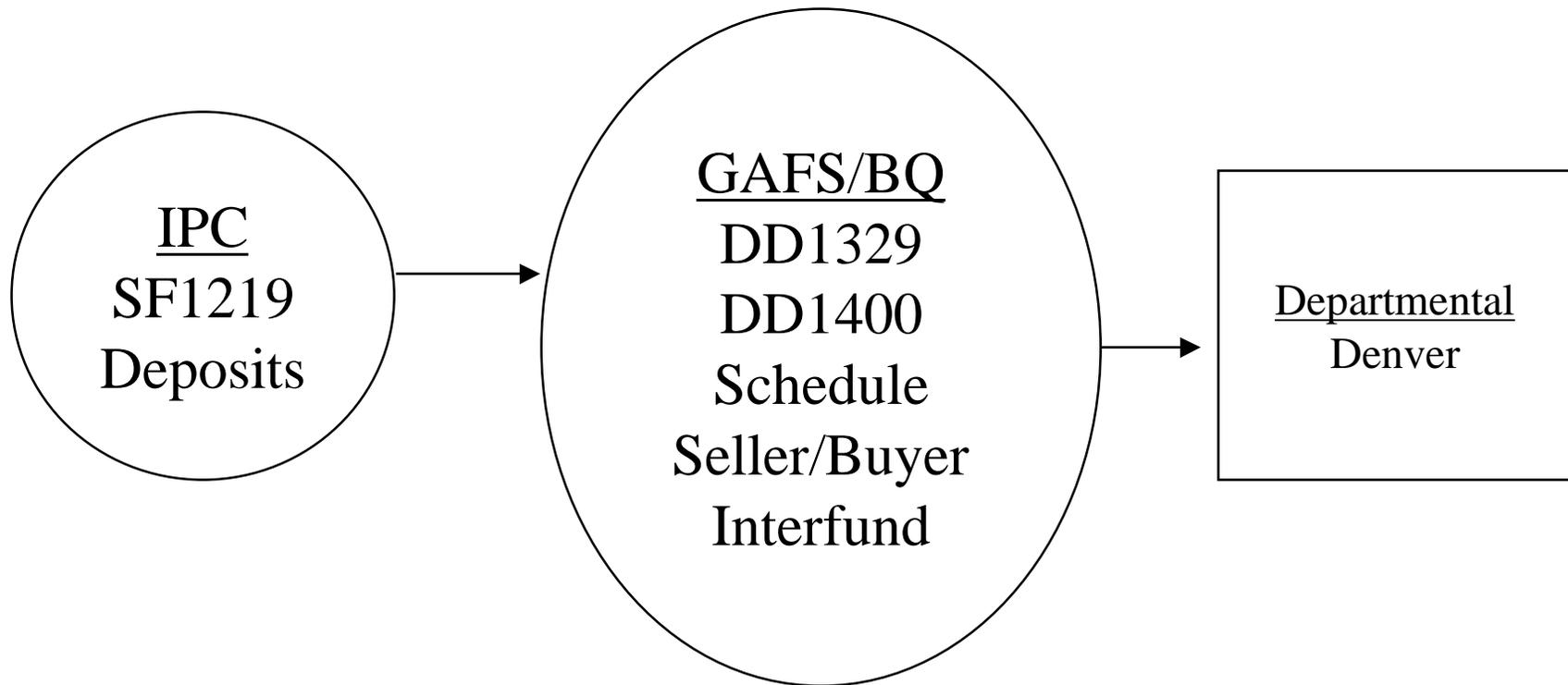


Weekly Process

- 7112 For-By Others
- 8702 For-By Others
- 8901 By Others
- By Others Control Ledger (BOCL)



Monthly Process





Monthly Process

- IPC Provides the SF1219 and Deposits
- BQ Produces the DD1329, DD1400, and Schedule Data
- All Parts Makeup the HAF-ACF(M)7113 Report
- Run Through a Balance Routine and Then Passed to Departmental



Initiatives

- Defense For -By Others Process(DFB)
- CPAS/BQ Reconciliation
- Reporting WCF on DBT
- Tri-annual Review Process



Central Procurement Accounting System CPAS

**Mirta Valdez
General Systems Division
July 19, 1999**

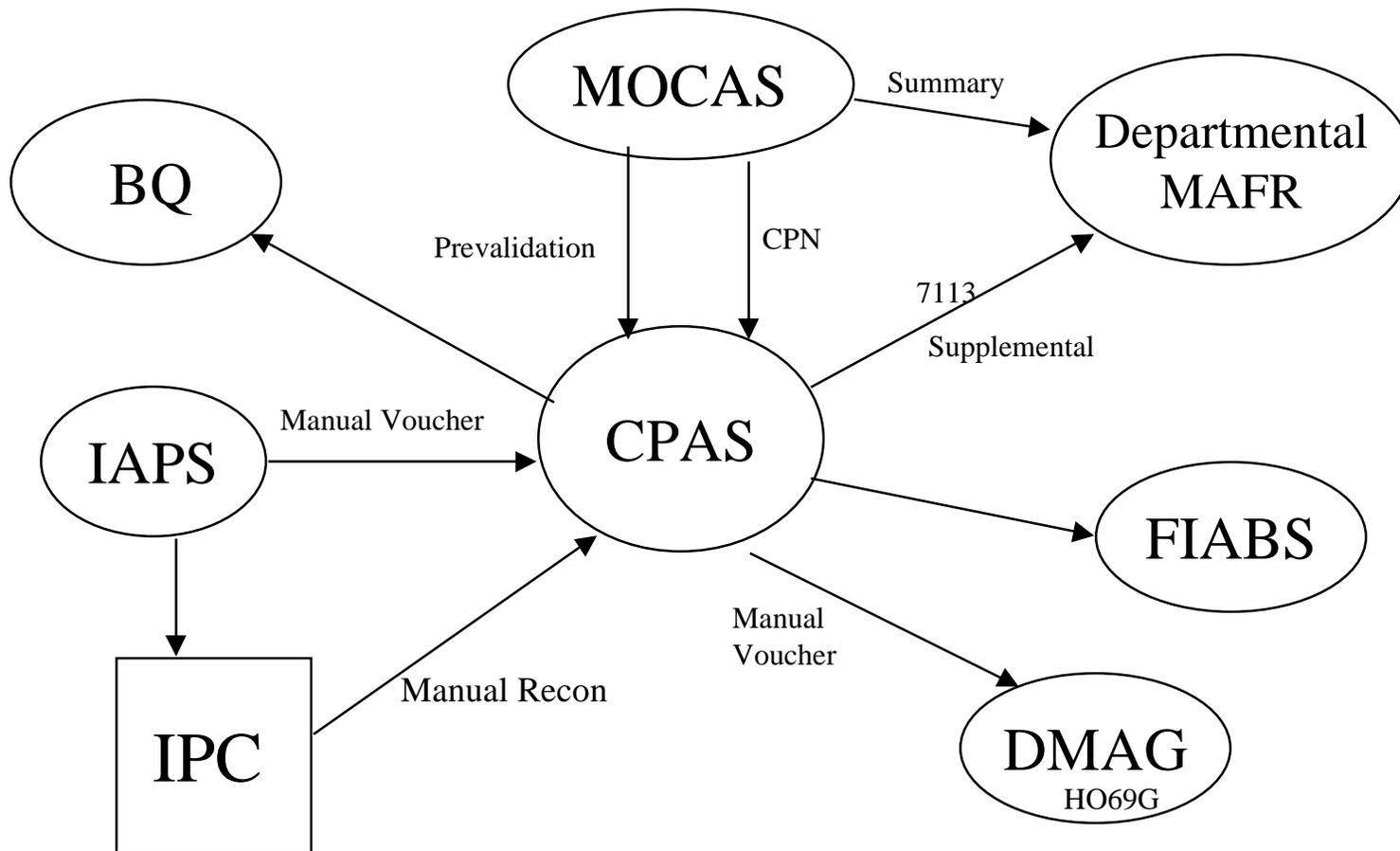


CPAS Overview

- Accounting Flow and Reconciliation
- Initiatives



CPAS Accounting Flow and Reconciliation





CPAS Accounting Flow and Reconciliation

- Preval Transactions from MOCAS
- Transactions from Entitlement System
- Reconciliation for Non-MOCAS
- Manual Reconciliation MOCAS/CPAS & BQ
- Provide Interfaces to FIABS and DMAG
for General Ledger Reporting
- Departmental MAFR Monthly Reporting



CPAS Initiatives

- Programs for Database Moves
- Automate Interface from IAPS to CPAS
- Triannual Review process
- CPAS to BQ Merger on Hold
- BQ to CPAS Reconciliation



Statement Of Accountability (SOA) & Statement Of Transactions (SOT) Departmental Process

Steve Benson
DFAS-DE/ADAA
July 19, 1999



Statement Of Accountability (SOA) & Statement Of Transactions (SOT) Departmental Process

- Incoming From DSSNs
 - SF 1219 - Statement of Accountability (SOA)
 - DD 1329 - Statement of Transactions (SOT)
- Outgoing From Departmental (Center)
 - SF 1247 - Consolidated SOA & SOT



SF 1219 (SOA) & DD 1329 (SOT)

Departmental Process (continued)

- Field Reported SOA
 - Disbursing Officer, Agent of Treasury
 - Accountability at DSSN-level
 - Checkbook Balance / Reconciliation
 - Also Contains Schedule of Deposits
 - Disbursing (Finance) Function



SF 1219 (SOA) & DD 1329 (SOT)

Departmental Process (continued)

- Field Reported SOT
 - Contains Appropriation Data
 - Supports SOA Net Disbursements
- Departmental Outgoing Consolidated SOA & SOT
 - SOA: Summary & By DSSN
 - SOT: Disbursing Center-level
(NOT AT DSSN- LEVEL)



SF 1219 (SOA) & DD 1329 (SOT)

Departmental Process (continued)

- Four Major Responsibilities:
 - Validate Field Reported Data in Departmental Cash Management System (DCMS)
 - Assist DSSNs Without Access
 - Monitor & Assist DSSNs With Access
 - Closed Account Adjustments
 - Approved By Departmental Before Processed
 - Included on SOT
 - Deleted from Automated Feed & Reported on Supplementals Per Treasury's Guidance



SF 1219 (SOA) & DD 1329 (SOT)

Departmental Process (continued)

- Consolidate, Transmit, Confirm Receipt
 - Three Major Customers:
 - Treasury
 - SOF (Build Upon Expenditure Cum)
 - Other DFAS Centers
- If Out-Balances Resulted, Monitor Until Cleared
 - Two Major Types:
 - Out-Balance Within SOA (Rare)
 - » A/O May 1999: NONE
 - Out-Balance Between SOA & SOT (None > 90 Days Old)
 - » A/O May 1999: \$1.6M in 57 F 3875.CASH
<\$1.5M> Contra in 57 F 3875



INTERFUND FIELD PROCESS

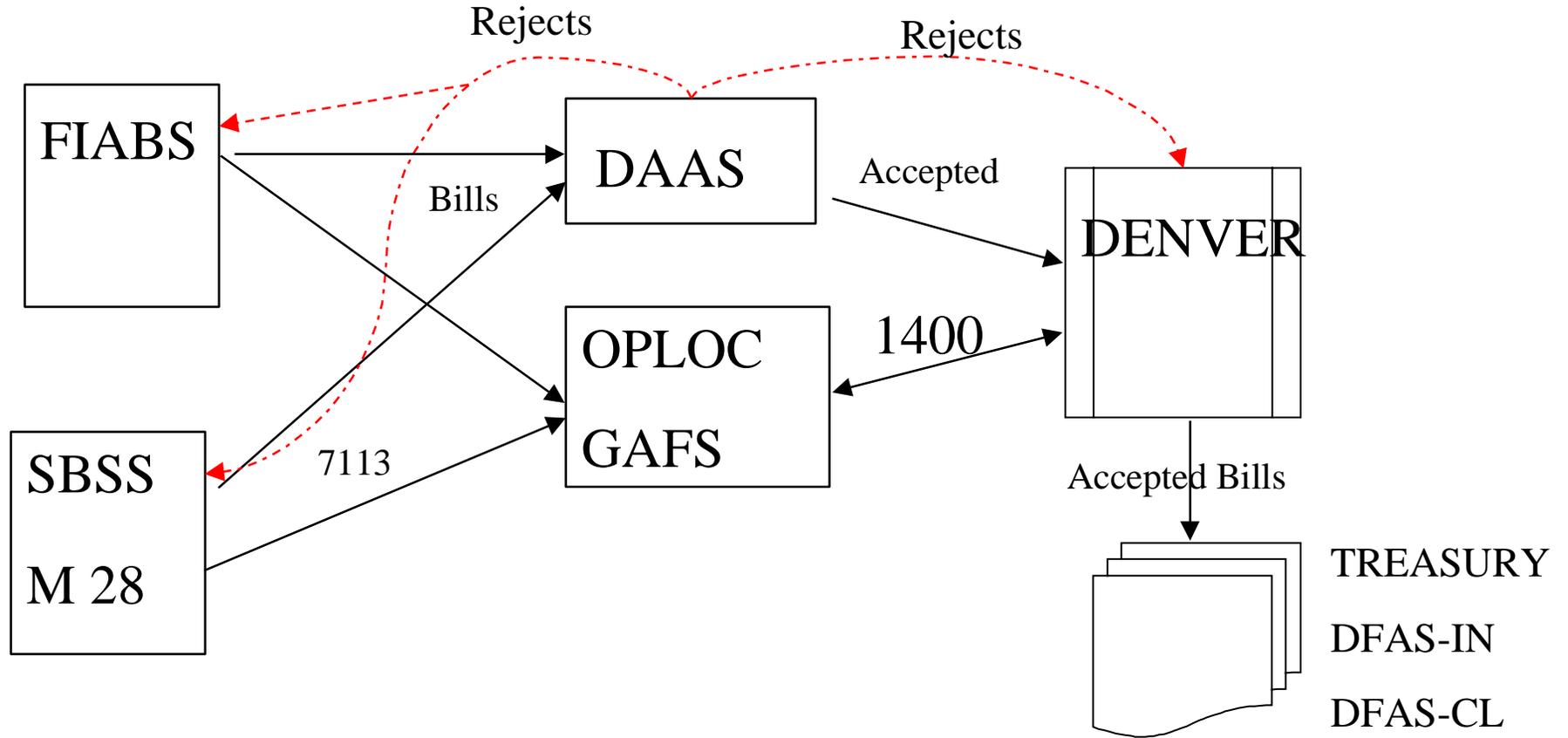
Paul Erickson

Working Capital Funds Division

July 19-20, 1999



Interfund Field Process





Interfund Field Process

- Interfund Bills are Passed from the Seller Systems (FIABS, SBSS) Simultaneously to DAAS and GAFS (OPLOC).
- DAAS Accepted Bills Reported to Treasury. Rejected Bills Returned to Sender.
- GAFS Compares Field Reported Sales to Treasury and Reports Accepted Sales on 1400.



FIELD LEVEL WORKING CAPITAL FUNDS

Jan Sebesta

Working Capital Funds Division

July 19 - 20 1999

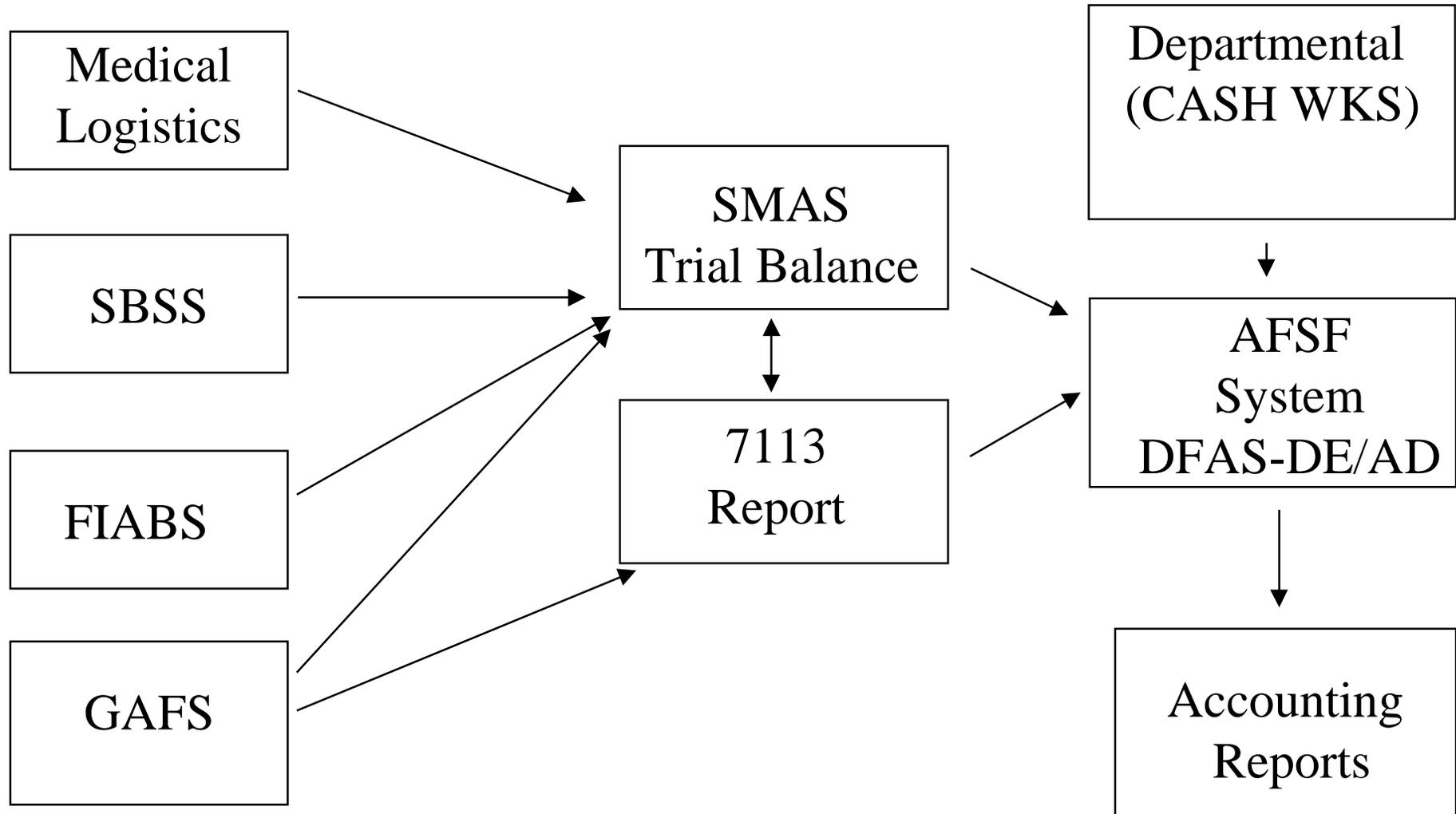


Cash & Accounting Reconciliation Working Capital Fund

- Supply management activity group
- Aviation fuels
- Depot maintenance activity group
- Air lift services



Cash/Accounting Reconciliation For SMAG





Cash/Accounting Reconciliation For SMAG

- Daily and monthly transactions are passed from the logistics and GAFS systems to update the SMAS general ledger
- Disbursements and Collections are reported on the monthly trial balance (GLAs 612/ 613)
- 7113 report is sent to Denver as part of the GAFS end of month processing

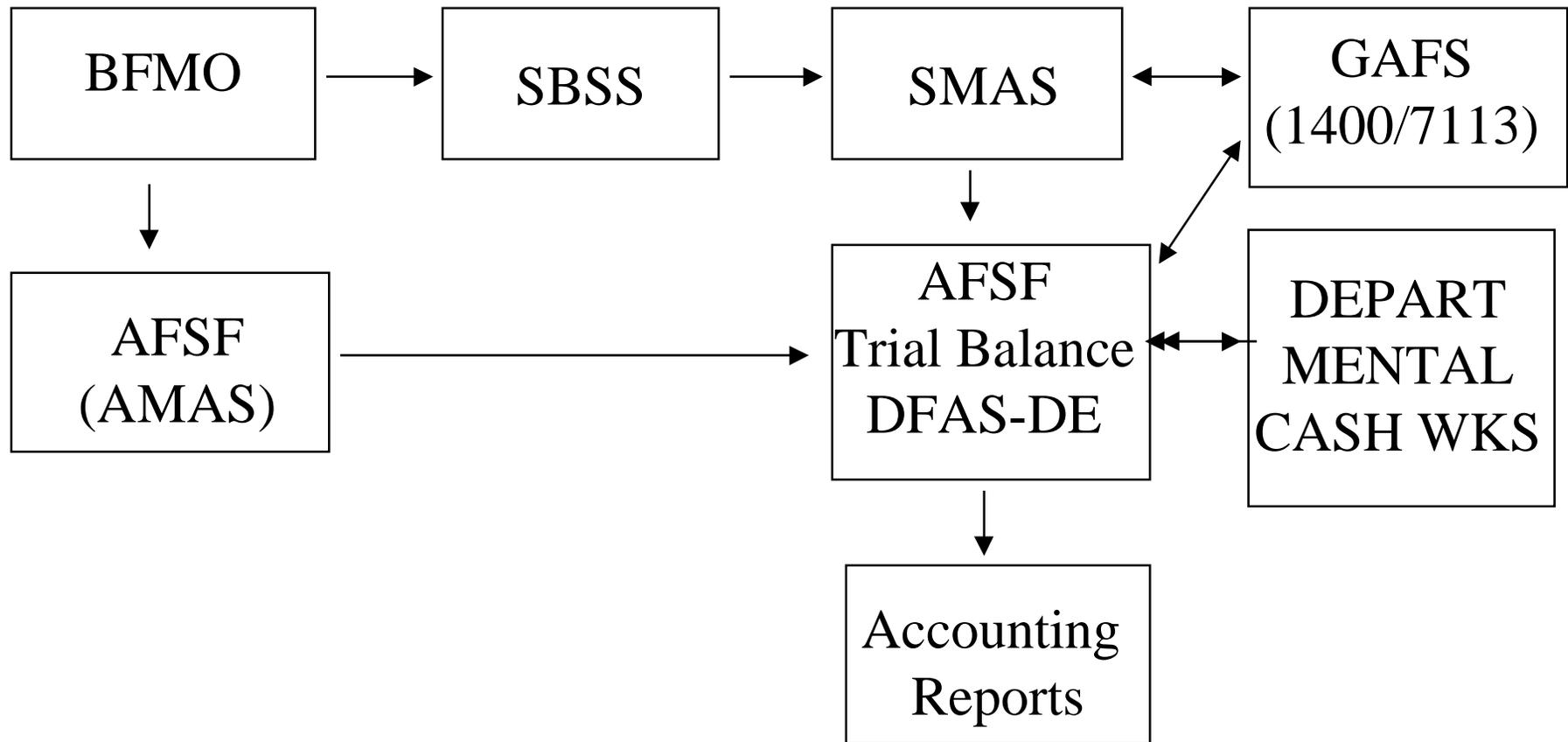


Cash/Accounting Reconciliation For SMAG

- DFAS-DE/AD reconciles the cash reported on the 7113 to the trial balance GLAs
- Cash worksheet is prepared and the AFSF system is updated to identify the undistributed disbursements and collections



Cash/Accounting Reconciliation For Aviation Fuels Billings





Cash/Accounting Reconciliation For Aviation Fuels Billings

- Issues processed by Base Fuels Management Office (BFMO)
- BFMOs establish accountability in the SBSS
- Billings processed by OPLOCs and DFAS-DE at EOM
- OPLOCs report collections to DFAS-DE
- DFAS-DE reports OPLOC & DFAS-DE collections to Treasury



Cash/Accounting Reconciliation For DMAG

- Air Force maintains cost and production data relating to performance of customer orders in various legacy systems. The G072 system uses this data to provide customer billing amounts.
- AF Cost Accounting prepares SF1080 billings and forwards them to their supporting OPLOC for processing.
- The OPLOC Accounts Receivable Branch processes an accounts receivable in the H069BQ, bills the customer, and records the collection.
- DMAG collections are reported to MAFR through normal 7113 processing.

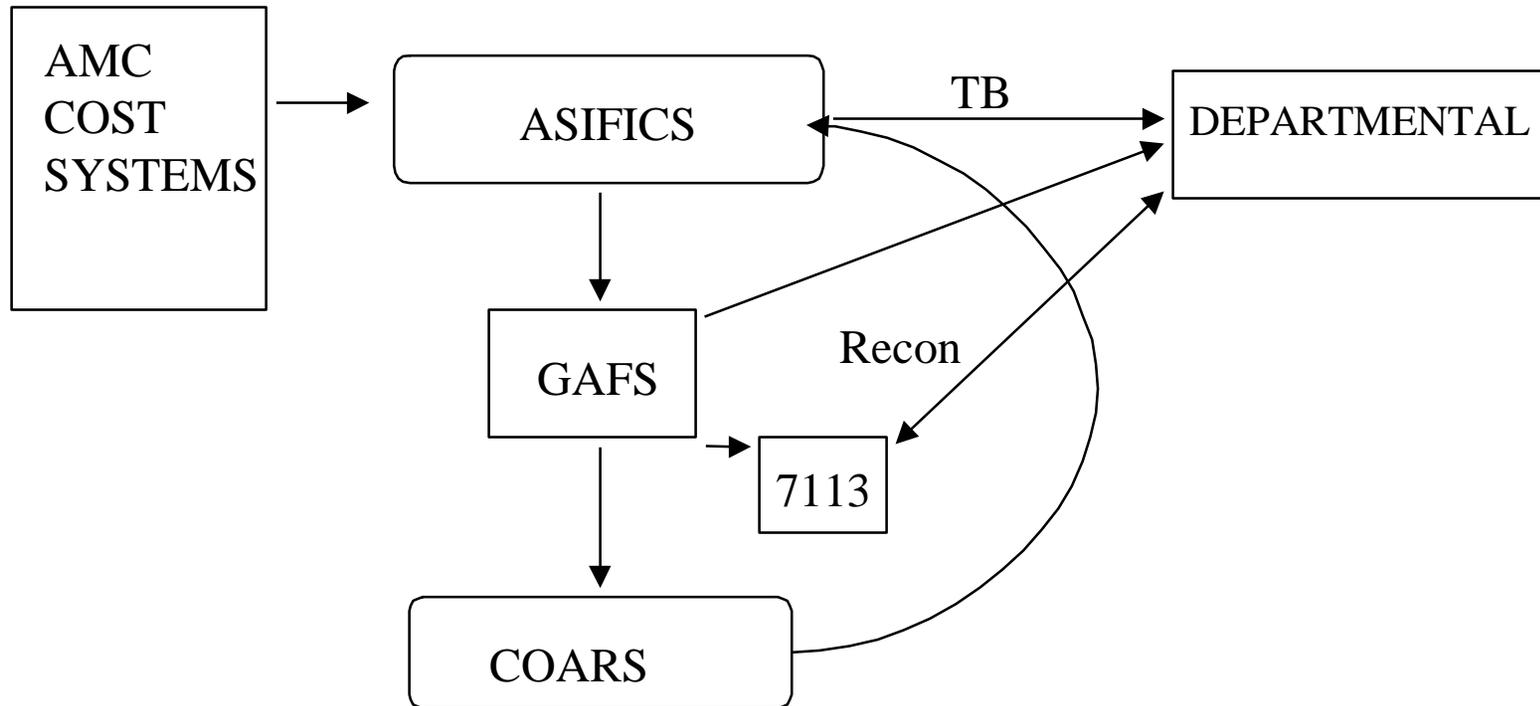


Cash/Accounting Reconciliation For DMAG

- Contract payments are made by DFAS-CO and processed using their MOCAS system. MOCAS provides data to our CPAS system. CPAS interfaces expenditure data to the H069BQ.
- Travel payments made by IATS and disbursements using IAPS are interfaced to H069BQ. The Defense Civilian Pay Systems also provide expenditure data to H069BQ.
- The OPLOCs use the H069BQ to develop journal vouchers for recording cash to the Base Level H069G. DFAS-DE/AD also provides an amount for undistributed collections & disbursements.
- DMAG disbursements are reported to MAFR through normal 7113 processing.



Cash/Accountability For Airlift Services





Cash/Accountability For Airlift Services

- Transactions passed from the AMC cost systems to ASIFICS. SF 1080s are processed to GAFS at Scott AFB.
- At end of month all OPLOCS GAFS transactions are passed to COARS at Denver Center. Data is passed from COARS to ASIFICS for Trial Balance.
- The trial balance is sent to Denver where Departmental and 7113 reconciliation is made.



Fund Balance With Treasury Review Of Goals

Steve Benson

DFAS-DE/ADAA

July 19 - 20, 1999



Review Of Goals

- Three Major Goals:
 - 1st) DE's Processes/Control/Reconciliations To Ensure Accurate Fund Balances
 - 2nd) How Budget Clearing Accounts Impact Fund Balances
 - 3rd) Subsidiary Statement of Accountability (SOA) Reconciliations & Their Impact



Review Of Goals

- Goal #2: How Budget Clearing Accounts Impact Fund Balances
 - Field Process
(Todd Hoyt)
 - Departmental Process & Impacts on FBWT
(Steve Benson)



Review Of Goals

- Goal #3: Subsidiary Statement of Accountability (SOA)
Recons & Their Impact On FBWT
 - On-Line Payment & Collection (OPAC)
 - Field Process (Chas Topkis)
 - Departmental & Impact on FBWT (Steve Benson)
 - Deposits-in-Transit (DIT)
 - Field Process (Chas Topkis)
 - Departmental & Impact on FBWT (Steve Benson)



Review Of Goals

- Goal #3: Subsidiary Statement of Accountability (SOA) Recons & Their Impact On FBWT (Cont)
 - Check Issue
 - Field Process (Chas Topkis)
 - Departmental & Impact on FBWT (Steve Benson)