

# Chapter 2 - The Data Base

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## Chapter 2 - The Data Base

### Overview

The AFS data base consists of three components:

- *Master tables* contain centralized information specific to an installation (i.e., its chart of accounts, desired accounting/control options when AFS offers a choice, and selected open item and budgetary data). The contents of all master tables may be displayed on terminals by users.
- *Ledgers* contain detailed and summary level data from accepted AFS transactions.  
A version of the Detail General Ledger is available for online viewing. Other ledger files cannot be displayed on terminals.
- The *Document Suspense File* is a "holding file." It holds transaction data between the time it is entered in the system by data entry personnel and the time AFS document processors accept the data as valid. Accepted batches and transactions remain on the Document Suspense File for a limited number of days specified by the user. They are then purged by the AFS archive utility (see the discussion on archiving accepted transactions later in this chapter). The Document Suspense File is available for online access, so users can approve transactions, make corrections to rejected transactions, and scan accepted transactions.

The discussions in this chapter will revolve around these three areas. In addition, reconciliation between tables and ledgers and management responsibilities toward AFS will also be addressed.

### Master Tables

Master tables are randomly accessible tables of information. They provide AFS with the data it needs to validate transactions for a specific installation (i.e., the installation's chart of accounts and various system options and defaults).

Three types of master tables exist in AFS:

- User-maintained tables
- System-maintained tables
- Hybrid tables

Most tables are user-maintained. These are referenced by the AFS system but never changed by it. Any changes to these tables must be made by a user.

System-maintained tables, on the other hand, are updated automatically by AFS as a result of processing transactions. These tables contain data such as account balances and open items, and are not updated manually by users.

Hybrid tables can be changed by a user and are also updated by the system. Vendor (VEN2) is an example of a hybrid table. Data may be changed by authorized users, and the balance fields are updated when transactions are processed.

## The Role of Master Tables

Master tables provide AFS with a central source of information used during processing and reporting. AFS uses master tables in the following ways:

- **Validation During Processing.** AFS compares all codes used in transactions against master tables. Any code used, for example, a fund code, must be defined in Fund (FUN2). If a code is not listed in the appropriate master table, AFS rejects the transaction and issues an error message stating that the code is invalid (INVALID FUND CODE, for example).
- **Inferring Default Codes During Processing.** AFS uses master tables to get important data not coded on the transaction input screens that it needs for processing. An example is the appropriation unit associated with an organization code if appropriation unit is not coded on the transaction.
- **Processing Options and Controls.** During processing, there are certain points where AFS has a choice of two or more ways to handle a transaction. When this happens, AFS refers to master tables containing the processing options selected by the installation. For example, a master table specifies whether organization needs to be coded on accounting transactions for a given fund/agency.
- **Name Inference for Reports.** AFS uses master tables to look up code names or descriptions for use on reports. This makes reports easier to read and more meaningful than if they consisted only of a series of codes.
- **Reporting Hierarchies.** AFS looks up code hierarchies from master tables and uses this information to group data on reports. For example, class and category fields are not coded on transaction input screens, but on reports any code belonging to a class or category is printed under the appropriate class or category heading.
- **System-Maintained Data.** AFS automatically updates account balances, open items and other information in appropriate master tables.

Additionally, master tables contain valuable information for users. Various levels of users need to access master table information because:

- Those responsible for coding transaction input screens need to know valid codes in the account code structure.

- Open items information may be required by billing and accounts payable offices.
- Various offices and managers can use data stored in the budget tables.
- Many tables contain miscellaneous information solely for user reference purposes, such as 1099 and master vendor indicators in Vendor (VEN2).

**Master Table Structure**

Figure 2-1 illustrates how a master table is structured in the computer. Information is stored in *lines*, and all information on one line is related. Information within a line is divided into *fields*. Special fields, called *key fields*, identify a line and distinguish lines from each other. A table can have more than one key field, but all the key field values for a line are combined to get a unique identification for that line. This means that two lines in a table cannot have identical values in all their key fields. For example, a vendor is uniquely identified in the vendor table by its vendor code. To retrieve a specific line, the user must know its key; for example, to look up a vendor's name and address you must know the vendor's code. All information in a table line that is not a key is referred to as result data.

**Figure 2-1**  
Master Table Structure

```

ACTION: . SCREEN: VEN2 USERID:

                                V E N D O R

VENDOR= .....
                                MISC VENDOR IND: .          LAST ACTION DATE: . . . . .

----- VENDOR ADDRESS -----
NAME: .....
NAME2: .....
ADDRESS: .....
: .....
CITY: ..... STATE: ..
ZIP: ..... PARISH: ..
CONTACT: .....
PHONE: .....

PREVENT DELETION: .          SINGLE CHECK: .
PYMT HOLD IND: .          EFT STATUS:
STATUS CODE: . / .....
CALENDAR YTD AMT: ..... PRIOR CALENDAR YEAR AMT: .....
FISCAL YTD AMT: ..... PRIOR FISCAL YEAR AMT: .....
    
```

Figure 2-2 illustrates several different kinds of master tables. Figure 2-2a, Reporting Category Table (RPTG), lists all valid reporting categories for each agency and the reporting category's name and funding split. This table must include one line per fiscal year for each reporting category in an agency. AFS uses this table to check the reporting category codes entered in transactions and to look up names to use on reports.

**Figure 2-2a**  
Reporting Category  
Table (RPTG)

```

ACTION: . SCREEN: RPTG USERID:

                                REPORTING CATEGORY TABLE

      FY  AGENCY  RPTG      REPORTING CATEGORY NAME      FED %  STATE %  OTHER %
      ==  =====  ====  -----
01- ..   ...      .....
02- ..   ...      .....
03- ..   ...      .....
04- ..   ...      .....
05- ..   ...      .....
06- ..   ...      .....
07- ..   ...      .....
08- ..   ...      .....
09- ..   ...      .....
10- ..   ...      .....
11- ..   ...      .....
12- ..   ...      .....
13- ..   ...      .....
14- ..   ...      .....
    
```

Agency (AGC2), Figure 2-2b, includes classification codes that are used to look up hierarchies for reports. Supplied only with an agency code, AFS can place that activity under the proper agency group, category, class, and type when it prints reports.

**Figure 2-2b**  
Agency (AGC2)

```

ACTION: . SCREEN: AGC2 USERID:

                                A G E N C Y

01-
  FISCAL YEAR= ..      AGENCY= ...
    NAME: .....      SHORT NAME: .....
    MANAGER: .....      APPROVAL: .
    CLASS: ..... CATEGORY: ..... TYPE: ..... GROUP: .....
    REPT CAT REQD ON EXP: . REPT CAT REQD ON REV: .
    CHECK CAT: .. BUDGET PHASE: . EXCLUDE BUDGET PREP: .
                                APPLICATION TYPE: ..

02-
  FISCAL YEAR= ..      AGENCY= ...
    NAME: .....      SHORT NAME: .....
    MANAGER: .....      APPROVAL: .
    CLASS: ..... CATEGORY: ..... TYPE: ..... GROUP: .....
    REPT CAT REQD ON EXP: . REPT CAT REQD ON REV: .
    CHECK CAT: .. BUDGET PHASE: . EXCLUDE BUDGET PREP: .
                                APPLICATION TYPE: ..
    
```

Open Purchase Order Header Inquiry (OPOH), Figure 2-2c, contains a list of currently open (unliquidated) purchase orders and various information about each purchase order. This table is updated automatically by AFS every time a new purchase order transaction is accepted into the system and every time an existing purchase order is referenced. AFS uses this table to ensure that the purchase order numbers referenced on payment vouchers are valid.

**Figure 2-2c**  
*Open Purchase Order Header Inquiry (OPOH)*

```

ACTION: . SCREEN: OPOH USERID:

O P E N   P U R C H A S E   O R D E R   H E A D E R   I N Q U I R Y

VENDOR= ..... PO NUMBER= .....
NAME: .....
                                ALT ADDR: ..
COMMENTS: ..... BUDGET FY: ..
OFFSET RESERVE ACCT: .... TYPE: .

PO DATE: . . . . . PO AMOUNT: .....
CLOSED DATE: . . . . . CLOSED AMOUNT: .....
AGPS CREATED: . OUTSTANDING AMOUNT: .....
    
```

**Master Table Maintenance**

Master table maintenance means adding, changing, or deleting a line in a master table. When new codes are added to the chart of accounts, new lines are needed (for example, a new Fund code, Vendor code, Object code). A new code cannot be used in transactions until it has first been added to the appropriate master table. Obsolete or erroneous codes should be deleted as necessary. Changing a line means changing the *non-key* fields, or result fields (i.e., change a vendor address). To change a *key field*, the user must actually delete the old line and add a new line.

A separate maintenance screen exists for each user-maintained master table. Appendix B in the *ISIS/AFS Online Features Guide* contains a copy of each master table maintenance screen.

The contents of all master tables may be shown on terminals through the AFS Master Table Inquiry (MTI) facility. The *ISIS/AFS Online Features Guide, Chapter 3*, contains details on using the MTI facility.

## Ledgers

### Description of Ledgers

In AFS, ledgers are storage places for data entered into the system by transactions. Data stored on ledgers includes the account code structure of transactions and other informational type data (descriptions, for example), as well as the amounts with the appropriate debit/credit code. It is the information stored in ledgers that is used in generating most reports. Ledger data can be the basis for reports whether the report is an AFS standard report or a user-defined special report written with an ad hoc report generator.

There are various ledgers in AFS, each one serving different purposes and collecting data from different sources. Some ledgers are updated daily, as new transactions are accepted by AFS. These are the detailed ledgers which serve as the detailed audit trail of the system. Needless to say, these ledgers are high-volume and grow quickly in size. Louisiana keeps a copy of the detail ledgers for 30 accounting periods, including periods 13 and 14. Also, the detail ledgers are periodically (at period closing) summarized into more manageable levels (summary ledgers). Summary ledgers still contain all codes in the account code structure, so nothing is lost for management reporting or accounting purposes. However, individual transaction detail is not distinguishable on summary ledgers.

Summary ledgers, then, contain data for an entire fiscal year. It is possible to get detailed reports for any closed accounting periods by keeping historical audit files of all detailed ledgers. This historical data will usually be stored on offline storage media, and may therefore require advance notice to the data processing department before a report on a closed accounting period could be expected.

The following paragraphs describe the AFS ledgers. The actual information stored in each ledger can be found in the *ISIS/AFS Operations Guide*.

### Detail Ledgers

These ledgers contain detail transaction data for all open accounting periods. Monthly closing deletes records from these ledgers and writes them to the appropriate detail history ledger.

- **Automated Disbursement Ledger (AUTODS).** Contains all transactions created in the Automated Disbursements nightly cycle.
- **Daily Budget Ledger (BUDLEDD).** Contains all budget transactions included in previous nightly cycle. Also used in the nightly system's assurance process as well as for updating the online general ledger, vendor history tables and begin day balances.
- **Generation Data Sets of CLSBUD (CLSBUDG).** Contains detail budget transactions from the Budget Ledger (CURRBD) for all closed accounting periods.



- **Generation Data Sets of CLSFEDAD (CLSFADG).** Contains all federal aid transactions from the Federal Aid Ledger (FEDAID) for all closed accounting periods. Inception-to-date detail records can be found here. If a grant is active, all records related to the grant are kept in this ledger.
- **Generation Data Sets of CLSLED (CLSLEDG).** Contains detail accounting transactions from the General Ledger (GENLED) for all closed accounting periods.
- **Generation Data Sets of CLSMEM (CLSMEMG).** Contains detail revenue transactions from the Collection Ledger (COLLED) for all closed accounting periods.
- **Current Detail Collection Memo Ledger (COLLED).** Contains one entry for each cash receipt on a detail level, for all open accounting periods. Each entry contains the detail account distribution associated with the corresponding revenue line.
- **Inception-to-date Commodity Ledger (COMLED).** Contains inception-to-date detail accounting transactions for all transactions that have a commodity coded for all periods.
- **Daily Commodity Ledger (COMLEDD).** Contains all accounting transactions included in the previous nightly cycle which have a commodity coded.
- **Current Detail Budget Ledger (CURRBD).** Contains all appropriation, expense budget, and revenue budget transactions on a detail level for all open accounting periods.
- **Encumbrance Ledger (ENCLED).** A special reporting file created by annual closing, containing detail encumbrance transactions from the prior year.
- **Daily Federal Aid Ledger (FEDAID).** Contains all the detail federal aid transactions for all open months. This ledger is updated nightly.
- **Current Detail General Ledger (GENLED).** A balanced ledger containing all requisition, purchase order, payment voucher, manual warrant, automated cash disbursement, invoice, cash receipt, payroll voucher and journal voucher transactions on a detail level for all open accounting periods. The account distributions relevant to revenue, expenditure and balance sheet entries are included.
- **Daily General Ledger (GENLEDD).** Contains all transaction types listed under GENLED that were included in previous nightly cycle. Also used in the nightly system's assurance process as well as for updating the online general ledger, vendor history tables and begin day balances.

- **Inception-to-date Inventory Ledger (INVENT).** Contains inception-to-date detail inventory transactions, except PI, to capture descriptive information about the items affected by the transactions.
- **Inception-to-Date Federal Aid (ITDFAID).** Contains all the detail accounting transactions that reference a grant for all open accounting periods .
- **Inception-to-Date Project (ITDPROJ).** Contains inception-to-date detail accounting transactions that have a project number coded, and an account type equal to 21, 22, 23, or 31.
- **Journal Voucher Reversal (JVREVERS).** Contains archived Journal Voucher (JV or J1) transactions with a future reversal date.
- **Automatic Document Numbering Ledger (LEDADNT).** Contains all document numbers assigned in AFS using Automatic Document numbering, USERID, Terminal ID, Transaction ID, along with the action taken on the document (i.e., New, Delete, etc.).
- **1099 Transaction Ledger (LED1099).** Contains all accounting transactions that have the potential for being included in the 1099 report process at the end of the calendar year. However, this verification does not take place until the RP99LED is created.
- **Generation Data Sets of LED1099 (LED1099G).** Contains all accounting transactions that have the potential for being included in the 1099 report process for all closed accounting periods.
- **Manual Warrants Register (LODREG).** This file was created for reporting reasons only. It is updated everyday in the SPLT job with detail Manual Warrant (MW) transactions. During the Automated Disbursement cycle, this file is appended to the AUTODS ledger so that Manual Warrants will show up when the Check Register report (1G18), and Discounts Taken / Lost report (1G24) are run. The file is then deleted and redefined to prepare for your next round of MW's and checks.
- **Project Billing Ledger (PRJBIL).** Contains inception-to-date detail project transactions (PJ, PX, and NP) transactions. This ledger is updated each night.
- **1099 Reportable Transactions (RP99LED).** Contains only 1099 reportable accounting transactions (both object and vendor are 1099 reportable).

**Summary Ledgers**

Summary ledgers contain one record per accounting distribution, reflecting all activity for closed periods. Monthly closing summarizes the data on the detail ledgers and updates these summary ledgers accordingly.

- **Balance Sheet Opening Balances (BSOPEN).** Contains the summarized records (open balances) of the new year=s balance sheet opening balances file generated during the annual close.
- **Year-to-date Automated Disbursement Ledger (YTDAUDS).** Summarizes all transactions created by the Automated Disbursements nightly cycle.
- **Year-to-Date Budget Ledger (YTDBUD).** Summarizes all appropriation, expense budget, and revenue budget transactions from closed accounting periods, including continuing appropriations. This ledger contains only open fiscal years; i.e., once a year is closed, the prior year information is no longer stored on this ledger. These records are summed to the accounting distribution (fund, agency, organization, object/revenue source, account type, budget fiscal year, appropriation unit).
- **Year-to-Date Collection Memo Ledger (YTDCOL).** Summarizes all revenue records from COLLED from closed accounting periods. This ledger contains only open fiscal years; i.e., once a year is closed, the prior year information is no longer stored on this ledger. These records are summed to the accounting distribution (fund, agency, organization, object/revenue source, account type, budget fiscal year, appropriation unit).
- **Year-to-Date Federal Aid (YTDFEAD).** Contains the summarization of all accounting transaction from closed accounting periods. These records are summed to the accounting distribution, including the federal aid number by budget fiscal year. This ledger will contain multiple years.
- **Year-to-Date Federal Aid (YTDFEDAD).** Contains the summarization of all federal aid transactions (FM, FX) from closed accounting periods. These records are summed to the accounting distribution, including the federal aid number by budget fiscal year. This ledger will contain multiple years.
- **Year-to-Date General Ledger (YTDLED).** Summarizes all accounting transactions from closed accounting periods. This ledger contains only open fiscal years; i.e., once a year is closed, the prior year information is no longer stored on this ledger. These records are summed to the accounting distribution (fund, agency, organization, object/revenue source, account type, budget fiscal year, appropriation unit).

**Open Item Ledgers**

Open item ledgers contain all open items regardless of age and those items closed during the current and one preceding accounting period. (Open items stay in ledgers for one accounting period beyond the period in which they were closed.)

The open item ledgers contain the following types of records:

- Original open item transactions.
- Succeeding documents that reference the open item. (The Open PO Ledger contains PV transactions that reference purchase orders.)
- Modifications made to the above transactions.

The match key field on these ledger records is the document number of the open item document. (The match key of the succeeding documents is the document number of the referenced open item.) Reporting programs and other programs can use this match key field to make a set of transactions that are associated with each other. Summarizations can be made from the set, or a sorted list of detailed transactions can be produced.

Open item detail is stored on ledgers so that open item and aging reports can be generated. The information in the open item master tables is a summarization of the information in the ledgers. The same data is kept in master tables so that users can access it on their terminals with the Master Table Inquiry facility. The open item ledgers are:

- **Open Purchase Order Ledger (POOPEN).** Contains all open items, regardless of age, related to open purchase orders, including the documents that reference the purchase orders, such as Payment Vouchers and Manual Warrants. Also contains those items closed during the current and one preceding accounting period.
- **Open Payment Voucher Ledger (PVOPEN).** Contains all open items, regardless of age, related to payment vouchers, including the documents that reference the payment vouchers, such as Manual Warrants. Also contains those items closed during the current and one preceding accounting period.

The open item ledgers are purged by the Monthly Clearing program, which is described in Chapter 5 of the *ISIS/AFS User Guide, Volume II*.

#### History Files

These ledgers are usually kept on tape. They are the detail ledger files for closed accounting periods, closed open items, and closed years. They constitute the historical audit trail required by accepted accounting procedures.

- **Cleared Items Ledger (CLRLED).** A file of all closed items purged from the open item ledgers (POOPEN, PVOPEN).
- **Closed Detail Budget Ledger (CLSBUD).** Contains all the detail budget transactions from the Budget Ledger (CURRBD) for the most recently closed accounting period.

- **Closed Federal Aid Ledger (CLSFAID).** Contains all the detail accounting transactions from the General Ledger (GENLED) which referenced a grant, for the most recently closed accounting periods.
- **Closed Federal Aid Ledger (CLSFEDAD).** Contains all the detail federal aid transactions (FM, FX) from the FEDAID Ledger, for the most recently closed accounting period. This ledger will also contain Cost Allocation FXs with a date of the most recently closed month and prior accounting period(s).
- **Closed Detail General Ledger (CLSLED).** Contains detail records from the General Ledger (GENLED) for the most recently closed accounting period.
- **Closed Detail Collection Memo (CLSMEM).** Contains detail revenue transactions from the Collection Ledger (COLLED), for the most recently closed accounting period.
- **Closed Detail Summary Budget (CLSYBD).** This is the summary budget ledger (YTDBUD) for the previously closed year. Contains budget records for one entire fiscal year summarized to the accounting distribution (fund, agency, organization, object/revenue source, account type, budget fiscal year, appropriation unit).
- **Closed Detail Summary Collection (CLSYCO).** This is the summary collection ledger (YTDCOL) for the previously closed year. Contains revenue records for one entire fiscal year summarized to the accounting distribution (fund, agency, organization, object/revenue source, account type, budget fiscal year, appropriation unit, sub-object\revenue source, reporting category).
- **Closed Year Ledger (CLSYTD).** The summary general ledger (YTDLED) for the previously closed year. Contains accounting records for one entire fiscal year summarized to the accounting distribution (fund, agency, organization, object/revenue source, account type, budget fiscal year, appropriation unit, sub-object\revenue source, reporting category), including multi-year records and the opening balances from annual close of previous year.

## Online General Ledger

A version of the Detail General Ledger is available online. The file is accessed through MTI, in the same manner that master tables are accessed. The sign-on code is OLGL. The entire accounting distribution and the dollar amount is shown on this screen. A continuation screen can be called up, using OLG2, which shows other data, such as reference transaction numbers and line descriptions, for each line shown on the first screen. An additional view of the online general ledger is available by date on Online General Ledger by Date Inquiry (OLDL). This file contains the same information as OLGL, sorted by date and agency.

The online file is a separate file from the offline version. It is not summarized by monthly closing or in any other way affected by monthly closing. Detail on the online version can be summarized on request. Thus, online detail can be available as far back in history as desired. The schedule for summarizing the online General Ledger will depend on the amount of disk space available and the number of transactions processed at your installation.

The keys to the online file are fiscal year, major accounting attributes, and account type. This facility permits users to research and "balance" account types. For example, a user can determine exactly where and when expenditures were made against a particular accounting distribution.

## Document Suspense

Document Suspense (SUSF) is a "holding file" for transactions, providing the following features:

- It stores batches and documents from the time they are entered until they are processed
- It stores rejected batches and documents without affecting master tables or ledgers until the errors are corrected
- It stores batches and documents requiring approvals
  - rejected batches and documents are accessed from the suspense file, corrected or approved online, and resubmitted for processing
  - accepted documents are accessed from SUSF, for a limited number of days after acceptance, for scanning purposes. The specific number of days that accepted documents remain on the suspense file is controlled by a system parameter that can be different for each installation.

For more information on using SUSF, refer to the *ISIS/AFS Online Features Guide*.

**The Archive Job**

Document Suspense (SUSF) acts as a temporary storage facility, allowing users to view the batches and documents stored in the suspense file prior to running the Archive job. Once the Archive job is run, all batches and documents labeled as accepted (ACCPT) or deleted (DELET) are moved from the Document Suspense File (SUSF) to an offline archive tape and are no longer accessible online.

A parameter provided in the job specifies the number of days that *accepted* batches and documents are allowed to remain on Document Suspense (SUSF). Currently, transactions are left on SUSF as specified below:

0 Days (Archived same day as accepted)

AP	Appropriation
EB	Expense Budget
J5	Interface Journal Voucher
PI	Pick and Issue
RB	Revenue Budget

7 Days

All Other Documents

This means that accepted batches and documents remain on Document Suspense for the number of days specified. On the next day, they will be deleted (if the ARCHIVE job is run).

The job also generates a list of everything that was archived.

## Reconciliation Between Tables and Ledgers

Summary balances for revenue, expenditure, and balance sheet accounts are maintained in the following AFS master tables:

- Appropriation Inquiry
- Revenue Budget Inquiry
- Expense Budget Inquiry
- Balance Sheet Account Balance

These summary balances are supported by detail in the ledger files. An audit trail of account activity is determined from the following ledgers:

- Current Detail General Ledger
- Current Detail Budget Ledger
- Year-to-Date General Ledger
- Year-to-Date Budget Ledger

AFS is designed to achieve complete integrity between ledgers and tables, so that when the detail in the ledgers is summarized, the resulting account balances equal the account balances stored in the master tables.

System crashes are an unfortunate reality on any computer hardware. Occasionally, operational errors in the restore and recovery procedures following a system crash will cause discrepancies in the table and ledger balances. This may happen, for example, if the backups used were not synchronized.

The problem may be further complicated because the tables and the ledgers are updated at different times. Problems are likely to occur in the first months of live operation, when operators are unfamiliar with AFS backup, recovery, and restore procedures.

### Systems Assurance Processing

In response to the occurrences mentioned above, AFS contains Systems Assurance Process programs designed to help maintain data integrity on a daily, monthly, and annual basis. The Systems Assurance Process verifies that:

- Debits and credits are equal for each fund.
- All processed transactions have been recorded in the General Ledger, Budget Ledger, and the appropriate online tables.
- Organizational structure is accurately specified for each organization.
- Base table records are in sync with their associated alternate views.



In addition, problems occurring due to system crashes or operational errors will be detected and reported by the System Assurance Process. Systems Assurance (SA1 only to balance debits and credits in ledgers) can also be run against monthly and year-end functions, allowing each site flexibility to establish its own systems assurance procedures.

The following jobs are related to the Systems Assurance Process. A brief description for each is provided below.

<u>Job ID</u>	<u>Job Name / Purpose</u>
AFINSA1	Detailed General (Budget) Ledger Internal Consistency Report. Detects and reports imbalances between debits and credits on the Daily General Ledger and the Daily Budget Ledger.
AFINSA3	Out-of-Sync Listing. Verifies and reports that all records posted to the Daily General Ledger and Daily Budget Ledger also updated appropriate balance tables. Specifically, amounts on the balance sheet, revenue budget, expense budget, and appropriation tables are verified against the current day=s ledger postings.
AFINSA5	SA5 Organizational Structure Inconsistencies. Detects and reports inconsistencies in the organization structure found in Organization (ORG2).
AFINSA7	SA7 System Assurance - Alternate Views. Produces a report showing all of the alternate views, their record counts and whether the view tables are out of sync with their associated base tables.
AFINSA9	Balanced Budget Edit and Exception Report. Produces a report showing all funds and their balance status. If a fund is out of balance, all transactions for the day are listed.
AFINSAJ	Updating Begin Day Amounts. This program is executed after SA1 and SA3 are reconciled. SAJ insures that the following tables have begin day amounts equal to their current amounts: balance sheet, revenue budget, expense budget, appropriation, and appropriation category.

More information is provided about selected programs in the sections that follow.

**Ledger Imbalances**

Detailed General (Budget) Ledger Internal Consistency Report (AFINSA1) runs the SA1 program to examine the Daily General Ledger and the Daily Budget Ledger and to report any out of balance condition. If all daily transactions have posted correctly to the ledger, ledger debits and credits will be equal.

**Ledger vs. Table Imbalances**

Out-of-Sync Listing (AFINSA3) runs the SA3 program to compare account balances, as stored in your Financial database, against the account balances as stored in the Daily General Ledger and the Daily Budget Ledger. Specifically, the following balances are verified:

- Current modified appropriation amount, pre-encumbered amount, encumbered amount, and expended amount on the appropriation table.
- Balance Sheet Account Balance on the balance sheet account balance table.
- Current modified budgeted amount, pre-encumbered amount, encumbered amount, and expended amount on the expense budget table.
- Current modified budget amount and recognized amount on the revenue budget table.

The SA3 program produces a report showing only the out-of-sync items. Every entry on each of the four tables is checked regardless of whether transactions were posted to a particular table entry that day.

**Updating Begin Day Amounts**

Updating Begin Day Amounts (AFINSAJ) executes the SAJ program to update begin day amounts with current amounts. This job is run after ledger vs. Table imbalances are successfully reconciled. Specifically, the following amounts are used in updating:

- Account balance is used to update begin day account balance on the balance sheet account balance table.
- Recognized amount is used to update begin day recognized amount, and current mod budgeted amount is used to update begin day current and budgeted amount on the revenue budget table.
- Current mod budgeted amount, pre-encumbered amount, encumbered amount, and expended amount are used to update their corresponding begin day amounts on the expense budget table.
- Current mod appropriation amount, pre-encumbered amount, encumbered amount, and expended amount are used to update their corresponding begin day amounts on the appropriation table.

After SAJ runs, all fields described above should have begin day amounts equaling current amounts.

## System Set-up

This section outlines the areas that an installation's financial management should become involved with to ensure that AFS meets the user's accounting, budgeting, and reporting needs most effectively. These responsibilities include the following suggestions:

1. Define control options and coding requirements. AFS offers many control options and other features that involve management level decisions on desired accounting procedures, controls to be imposed, and transaction coding requirements. These choices must be made before AFS can function. They are all presented in Chapter 4 of this volume of the *ISIS/AFS User Guide*.
2. Establish guidelines for the security and approval functions; i.e., establish guidelines describing which offices or individuals should be allowed to perform various online AFS functions.

## Overall System Operation

To ensure that AFS is operating effectively, the following procedures should be implemented:

1. Appoint offices or individuals to be responsible for keeping the chart of accounts stored in master tables current and complete. Encourage the use of meaningful name fields in master tables.
2. Appoint a person to be responsible for deciding when to request period closing. Encourage clearing and closing procedures shortly after the end of an accounting period.
3. Decide when to set the budget approved indicator to "Y" (see Chapter 1 of the *ISIS/AFS User Guide, Volume II*).
4. Ensure that procedures for properly backing up all data files are established by a System Administrator. Also ensure that procedures exist to catalog history ledger files (usually on offline storage) so they can be found if needed for auditing purposes.
5. Recommend communication procedures between data entry personnel and the people who code input forms, for the purpose of resolving errors in rejected transactions.

## Annual Functions

The following activities are suggested:

1. Initiate annual closing and new year table initialization. (See Chapter 6 of the *ISIS/AFS User Guide, Volume II*.)

2. Analyze control options and coding requirements. All AFS control options, optional features, and coding requirements may be changed at the start of a new fiscal year. Management may want to review the previous year's choices in light of newly evolved requirements.
3. Request that outstanding POs be rolled over to the new year.

**Need For Backups** Proper file backups on a daily basis are absolutely essential for uninterrupted and accurate AFS operations. Backup recommendations are included in the *ISIS/AFS Operations Guide*, but each installation must establish detailed procedures that conform to its operating environment. These procedures should be established and approved during the installation phase, and be ready for implementation on the first day of "live" system operation.