

## DISCLAIMER STATEMENT

The information in the following examples is fictitious and is only used for training purposes. To view your agency's data in AFNS, please use your agency's account coding (fund, agency, organization code, etc) and transaction numbers.

\*\* This manual lists basic AFNS tables. For a complete listing of AFNS tables, please contact the AFNS Hotline.

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## SECTION ONE: AFNS OVERVIEW

### I. WHAT IS AFNS?

#### A. A COMPLETE GOVERNMENTAL FINANCIAL MANAGEMENT SYSTEM

- ◆ AFNS is a financial system for professional government managers in the following areas:
  - Purchasing
  - Accounts payable
  - Accounts receivable
  - Budgeting
  - Revenue accounting
  - Expenditure accounting
  - Cash management
- ◆ Supports all government fund types and complies with all the accounting rules contained in Generally Accepted Accounting Principles (GAAP).
- ◆ Supports accrual, modified accrual, and cash basis accounting.
- ◆ Contains a flexible coding structure that allows easy adaptation to each agency's current set of accounting codes.
- ◆ Capable of producing both standard and user defined reports. AFNS has many standard reports and a tool called Advantage Data Selection (DS) that allows the accountants to pull data from the ledgers and tables.

**B. A SYSTEM WITH ON-LINE DATA ENTRY AND INQUIRES**

- ◆ All data can be entered and processed on-line during the regular business day.
  
- ◆ Data can be accessed immediately after it is entered and processed.

## C. A SYSTEM WITH SIMPLIFIED DATA ENTRY

- ◆ The data entry screen formats are consistent throughout the system. This simplifies data entry because the same skills and knowledge learned from one screen can be applied to any screen in the system.
- ◆ The same set of commands are used on every screen throughout the system. This simplifies data entry because the user knows the same commands will perform the same actions no matter what screen is being used.
- ◆ Most screens have 'HELP' information that can be accessed to aid the user in answering questions and completing the data entry session.
- ◆ Data entry can be done in two ways:

### INDIVIDUAL DOCUMENT ENTRY AND PROCESSING

- Each transaction is entered and processed separately.
- Valid transactions can be processed immediately.
- Rejected transactions must be corrected and resubmitted for processing.
- When dealing with high volume, this method can take longer.

### BATCH ENTRY AND PROCESSING

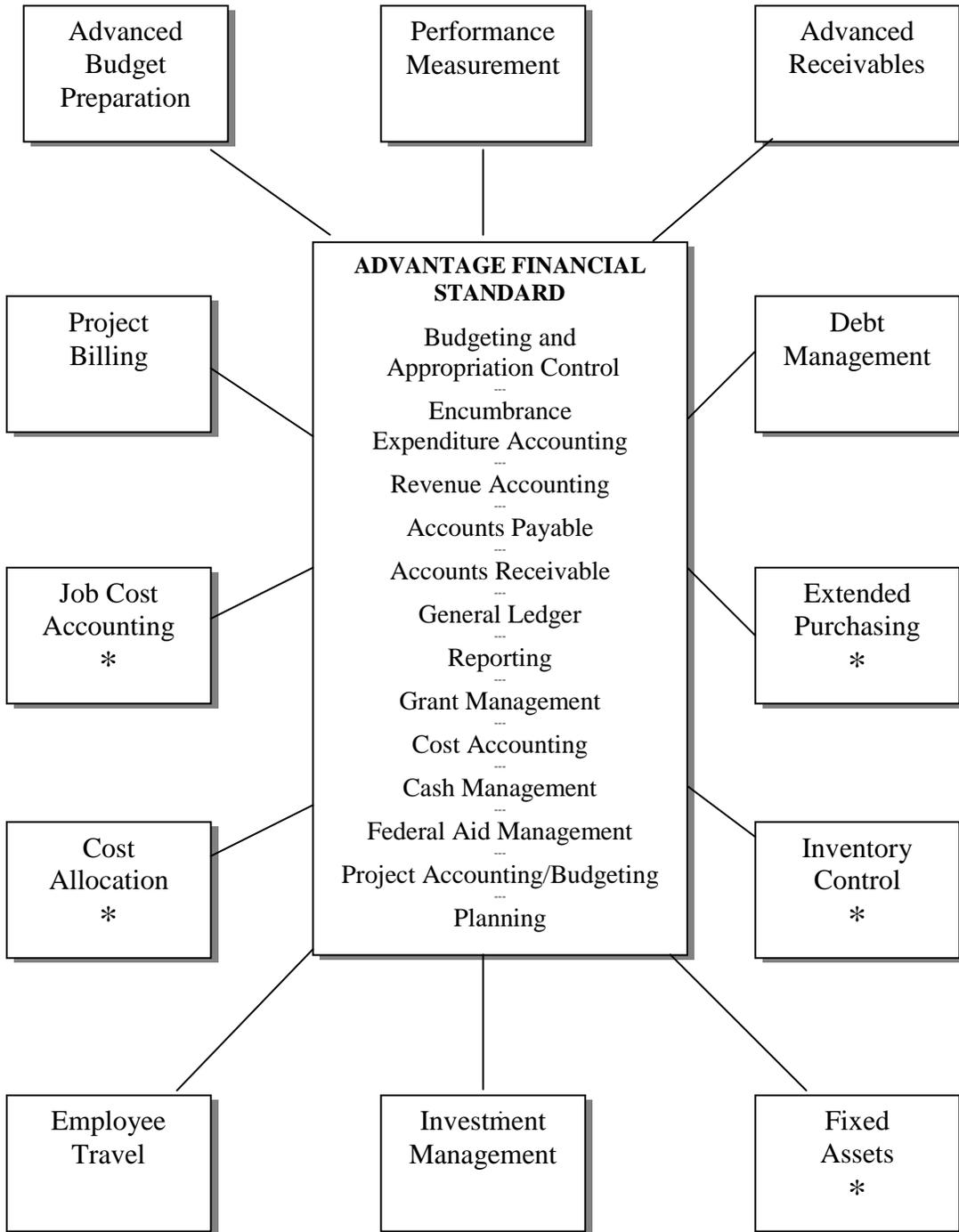
- Each transaction is entered and edited as part of a group of transactions.
- If every transaction is valid, the entire batch will be processed.
- This method can be faster when dealing with large volumes.

- ◆ When a transaction has errors, the user does not have to delete and re-enter all the data for the entire transaction. Only those fields in error must be changed.
  
- ◆ If the transaction is part of a processing chain (i.e. requisition, purchase order, payment voucher), referring to the related transaction can mean less keystrokes.

Example: If a payment voucher references a purchase order, all the information from the purchase order will automatically be brought forward to the payment voucher so that it will not have to be entered again.

- ◆ There is a method for duplicating lines within a transaction so that lines with similar data elements can be copied to other parts of a transaction. Any data that differs between similar lines can also be entered.

**D. THE ADVANTAGE FINANCIAL STANDARD DIAGRAM**



\*State of Alabama can use these sub-systems .

## **II. AFNS FUNCTIONS**

### **BUDGETING**

Used to record and adjust revenue and expense budgets, appropriations and allotments for an upcoming fiscal year. The system allows the user to adjust the current year's expense budgets, appropriations, and allotments.

### **ENCUMBRANCE AND EXPENDITURE ACCOUNTING**

Used to record the accounting for requisitions, purchase orders, payment vouchers, and checks/warrants. The accounting events recorded include pre-encumbrances, encumbrances, expenditures and disbursements.

### **JOURNAL VOUCHERS**

Used to record miscellaneous accounting transactions such as depreciation, reclassification of accounts, and recurring accruals.

### **REVENUE ACCOUNTING**

Used to record monies billed and collected.

### **ACCOUNTS PAYABLE**

Maintains vouchers payable records including open versus cleared amounts. Also schedules vouchers for payment. All information is available for on-line inquiry and for producing open items and aging reports.

### **ACCOUNTS RECEIVABLE**

Maintains invoice records including open versus cleared amounts. Open item information is available for on-line inquiry and for producing open item and aging reports.

  
**REPORTING**

Financial statements, trial balances, budget vs. actual and transaction-listing reports are available as standard pre-written reports.

**GRANT MANAGEMENT**

Used to record grant information and grant budgets. Also used to collect expenditure and revenue data concerning grants.

**COST ACCOUNTING**

Records accounting transactions with varying levels of cost accounting detail. Standard reports are available at both detailed and summary levels.

**PAYROLL ACCOUNTING**

Used to record the accounting events for payroll-related expenditures and liabilities.

**CLOSINGS**

Period closings summarize detailed ledger data to a level suitable for reporting. The year-end closing closes out the budget and generates a beginning balance sheet for the new fiscal year.

**PLANNING**

Records and adjusts obligation, recognition, and collection plans which are useful for policy reviews, forecasting, and future year budget preparations.

### III. MAJOR ELEMENTS OF THE AFNS SYSTEM

#### A. TRANSACTIONS

- ◆ Used to record planning, budgeting and accounting events.
  
- ◆ Examples include:
  - Recording a purchase order;
  - Changing the amount of a line item in a budget;
  - Recording miscellaneous cash receipts to be deposited to a particular bank account;
  - Adjusting revenue recognition plans for a future fiscal year.
  
- ◆ Each accounting event is coded on the appropriate transaction screen and processed by AFNS processing programs.

## B. TABLES

- ◆ Used to define valid codes when entering transactions in AFNS.
- ◆ Contain controls and options used in transaction processing.
- ◆ Used to store the results of processed accounting transactions.
- ◆ Used during report production.
- ◆ INFERRING DEFAULT CODES DURING PROCESSING

Some accounting codes used for transaction processing can be inferred from other accounting codes. For example: the organization code can be used to infer an activity, function, project, and fund code.

In these instances, master tables are used to define the inferred code and the relationship established through the inference.

- ◆ ESTABLISHING AND MAINTAINING CODING HIERARCHIES

Coding hierarchies are used by certain AFNS reports to organize basic codes into categories, classes and groups.

These hierarchies are established and maintained in master tables.

If ledger data contains a code belonging to a hierarchy, AFNS looks up the code in a master table and uses the established hierarchy information to group the processed data together on reports.

## C. CONTROL OPTIONS

- ◆ Rules that AFNS follows when processing transactions.

Some examples:

- Can expenditures exceed budget?
- What code must be used to record revenues?

- ◆ Determined and set by senior level financial managers.

- ◆ Some can be changed only at the beginning of each fiscal year. Please check with the AFNS staff before making these types of changes.



**D. PROCESSING PROGRAMS**

- ◆ Programs are run each night to perform nightly cycle processing of transaction data entered during the day.
  
- ◆ Programs are run at the end of each month to perform month-end closing.
  
- ◆ Programs are run at the end of each year to perform year-end closing and initialize the system for a new accounting year.
  
- ◆ Programs are run to produce required daily, monthly, and annual reports.

## E. DOCUMENT SUSPENSE FILE (SUSF, SUS2)

- ◆ A Document will not appear on the SUSF file (table) until a command such as edit, run, hold, or save is performed on the transaction.
- ◆ Transactions remain on SUSF from the time it is entered, the time it is processed (accepted) until it is archived. Accepted documents can be accessed for review; rejected, held, and pending documents can be reviewed or changed.

The SUSF is a holding place for all documents until the system and/or user removes/processes them. Accepted transactions will remain on the SUSF file for five working days.

In CAS accepted transactions will remain on CAS SUSF for three days; except during the end of fiscal year period and the accepted transactions may remain as long as 20 days.

- ◆ Stores documents to be processed. These documents will have a status of:
  - Held
  - Rejected
  - Pending - Requiring Approvals
- ◆ Documents with a status of Delete will only remain on the SUSF for one day (the day it is marked for deletion). Deleted documents are purged during the nightly cycle (NCYC).

## F. REPORTS

- ◆ AFNS includes many standard reports that contain information commonly required by all governments.
- ◆ Any information stored in tables or ledgers is available for reporting purposes.
- ◆ Report programs scan tables to retrieve code names and definitions to include on reports.
- ◆ Coding hierarchies are established and maintained in tables. This allows the basic codes to be collected by categories, classes and groups for reporting purposes.

## IV. AFNS TABLES

### A. TABLE STRUCTURE

- ◆ Information is stored on lines, with all data on one line related.
- ◆ Each line contains a number of fields that hold individual data elements.
- ◆ Key fields contain data that distinguishes one line from another. These are noted by equal signs or double lines.
- ◆ Result fields contain information that relates to the key field data. These are noted by a single underline or a colon.
- ◆ No two key fields are exactly the same in a table.

### B. USER MAINTAINED TABLES

#### 1. OVERVIEW

- ◆ Updated and maintained by the user
- ◆ Contain valid account codes such as agency code, fund number, object and sub-object codes
- ◆ Contain the account code names and descriptions
- ◆ Contain the controls and options used in transaction processing
- ◆ Some information may be updated during transaction processing  
Example: Vendor Table (VEN2)

## 2. EXAMPLES OF USER MAINTAINED TABLES

### THE FUND TABLE (FUN2)

```
ACTION: R SCREEN: FUN2 USERID: AFNS

                                F U N D

FISCAL YEAR= XX                FUND= 1234

    NAME:                        SHORT NAME:
    CLASS:                       CATEGORY:   TYPE: G      GROUP:
    STATE/BOND:                   BANK ACCT CODE: 01

----- CONTROL OPTIONS -----
EXPENSE BUDGET: C                REVENUE BUDGET: N                APPROPRIATION: C
BS ACCT BALANCE: Y              ALLOTMENT: Q                    ALLOTMENT FREQUENCY: Q
    FUND BALANCE:                CASH EDIT IND:                    CASH EDIT POOL FUND:
    SWEEP IND:                    MEMO DEPRECIATION: Y            NEGATIVE EQUITY IND: N

SUMB OPTIONS -->  ORG: N APPR:   ACTV: N FUNC: N CLASS: N CATEGORY: N TYPE: N
SUMR OPTIONS -->  ORG: N                ACTV: N                CLASS: N CATEGORY: N TYPE: N

----- ORDER TO PAYMENT TOLERANCE -----
    AMOUNT:                0.00                IND:                                %: 00
```

The Fund Table (FUN2) is used to set up each fund used by a governmental unit. The FUND table is an INDEX view of all funds set up on FUN2.

FUN2 is also used to establish certain controls and options that tell the system how to process transactions.

All the information in the FUND or FUN2 Table is established and maintained by the user. The system does not make any updates to this table.

## THE OBJECT INDEX TABLE (OBJT)

ACTION: S SCREEN: OBJT USERID: AFNS

### O B J E C T I N D E X

FY OBJECT NAME		CLASS CAT TYPE GROUP	P/S 1099 IND TYPE FASB
==	=====	-----	-----
01-	XX 0100	PERSONNEL COSTS	N
02-	XX 0200	EMPLOYEE BENEFIT	N
03-	XX 0300	TRAVEL, IN-STATE	N
04-	XX 0400	TRAVEL, OUT-STATE	N
05-	XX 0500	REPAIRS AND MAINTENANCE	N
06-	XX 0600	RENTALS AND LEASES	N
07-	XX 0700	UTILITIES AND COMMUNICATION	N
08-	XX 0800	SERVICIES	N
09-	XX 0900	SUPPLIES, MAT'L, AND OPERATING	N
10-	XX 1000	TRANSPORTATION EQUIP OPERATION	N
11-	XX 1100	GRANTS AND BENEFITS	N
12-	XX 1200	CAPITAL OUTLAY	N
13-	XX 1300	TRANSPORTATION EQUIPMENT PURCH	N
14-	XX 1400	OTHER EQUIPMENT PURCHASES	N

The Object Table (OBJ2) defines the object of expenditure codes used for processing expenditure transactions. The Object Index (OBJT) table is an index of all the major object codes.

All information in the Object Table is established and maintained by the user. The system does not make any updates to this table.

## THE SUB-OBJECT TABLE (SOBJ)

```
ACTION: R SCREEN: SOBJ USERID: AFNS

                S U B - O B J E C T

FISCAL
YEAR  OBJECT  SUB-OBJECT  NAME                                SHORT NAME
=====  =====  =====  -----  -----
01- XX   0100    04          SALARIES - REGULAR                 SAL- REGULAR
02- XX   0100    05          SALARIES, AOC SPEC P/T            SAL- PT TIME
03- XX   0100    07          OVERTIME                           OVERTIME
04- XX   0100    08          SUBSISTENCE ALLOWANCES             SUBSISTENCE
05- XX   0100    09          TERMINATION COST, ANNUAL LEAVE    TERM-ANNUAL
06- XX   0100    10          SALARIES, ELECTED OFFICIALS       SAL- ELECTED
07- XX   0100    12          SICK LEAVE                         SICK LEAVE
08- XX   0100    13          SALARIES, CONTRACT EMPLOYEES      SAL- CON EMP
09- XX   0100    14          BOARD MEMBERS COMPENSATION        BOARD MEMBER
10- XX   0100    15          EMPLOYEE SUGGESTIONS AWARD        EMPLOYEE SUG
11- XX   0100    16          LONGEVITY ALLOWANCES              LONGEVITY AL
12- XX   0100    17          TERMINATION COSTS, SICK LEAVE     TERM-SICK LV
13- XX   0100    18          COMPENSATORY LEAVE                COMP LEAVE
14- XX   0100    19          MILITARY LEAVE                    MILITARY LV
```

The Sub-Object Table (SOBJ) defines sub-object codes used for recording expenditure transactions.

In addition to defining sub-object codes, this table also establishes the relationship between the object and sub-object code.

All the information in this table is established and maintained by the user. The system does not make any updates to this table.

**THE REVENUE SOURCE TABLE (RSRC)**

```

ACTION: R SCREEN: RSRC USERID: AFNS

      R E V E N U E   S O U R C E   I N D E X
    FY  REV SRCE  NAME                                CLASS CAT TYPE GROUP FASB
    ==  =====  -----                                -----
01- XX 0001      FRANCHISE TAX
02- XX 0003      FOREIGN ENTRANCE TAX
03- XX 0004      PERMIT FEE
04- XX 0006      AGENTS OCCUPATIONAL LICENSE
05- XX 0007      FILING FEES
06- XX 0008      LIM FOREIGN PARTNERSHIP FEE
07- XX 0010      TRIAL TAX
08- XX 0011      DRIVER'S EDUCATION & TRAINING
09- XX 0012      FAIR TRIAL TAX
10- XX 0013      MUNICIPAL CASES
11- XX 0015      TRAFFIC INFRACTION PNLTY $8.50                29
12- XX 0020      AUTO TITLE TAX
13- XX 0021      DEED TAX
14- XX 0022      MINERAL DOCUMENTARY TAX
15- XX 0023      MORTGAGE TAX
  
```

The Revenue Source Table (RSR2) defines revenue source codes used to record revenue received. Revenue Source Index (RSRC) is an index of all revenue source codes.

The RSR2 table can also be used to define a hierarchy of revenue source codes. The revenue class, category, group, and type fields can be defined to establish revenue source roll-ups used for reports.

All information in this table is established and maintained by the user. The system makes no updates to this table.

## C. SYSTEM MAINTAINED MASTER TABLES

### 1. OVERVIEW

- ◆ User can not update.
- ◆ Used to store the results of accepted transactions.
- ◆ All updates are made directly by the system from transactions that have been entered and successfully processed by the system.
- ◆ Allows the user to view the results of an accepted transaction.
- ◆ The user can only view data in these tables.
- ◆ Provides user with information on open purchase orders, open payment vouchers, expenditures against budget, and total revenue.

## 2. EXAMPLES OF SYSTEM MAINTAINED TABLES

### THE EXPENSE BUDGET SUMMARY MASTER TABLE (ESUM)

ACTION: S SCREEN: ESUM USERID: AFNS

#### EXPENSE BUDGET SUMMARY INQUIRY

BFY= XX FUND= 1234 AGCY= AGC ORG= 1020 ACTV= FUNC=

TOTALS IND:

TOTALS:

OBJ	DESCRIPTION	CURRENT AMT	ENCUMBERED AMT	EXPENDED AMT	AVAILABLE AMT
0500	REPAIRS AND	60,000.00	0.00	0.00	60,000.00
0600	RENTALS AND	20,000.00	0.00	10,500.00	9,500.00
0900	SUPPLIES, MA	120,000.00	0.00	0.00	120,000.00

The Expense Budget Summary Inquiry (ESUM) shows summary information about the budgeted amount and spending against budget for each object of expenditure.

The information on ESUM comes from transactions entered by the user and processed by the system. All updates made to this table are done by the system.

The user cannot make changes to this table. The only way a user can affect the information on this table is by successfully entering and processing transactions.

## THE OPEN PAYMENT VOUCHER HEADER TABLE (OPVH)

ACTION: R SCREEN: OPVH USERID: AFNS			
O P E N P A Y M E N T V O U C H E R H E A D E R I N Q U I R Y			
VENDOR= AGCY0100000		VOUCHER NUMBER= XAGC0000050	
NAME: DEPT OF FINANCE			
ADDRESS: P O BOX 300658			
:			
CITY: MONTOMERY		STATE: AL	ZIP: 36130-0658
VOUCHER DATE: 10 01 XX	VOUCHER TYPE: 1	EFT IND/TYPE: N /	
SCHED PYMT DATE: 10 01 XX	BUDGET FY: XX	HOLD PYMT IND:	
OFFSET LIAB ACCT: 2005	ACCTG PRD: XX XX	FREIGHT IND:	
CHECK CATEGORY:	LATEST BATCH NUM:	SINGLE CHECK IND: Y	
VOUCHER AMOUNT:	100.00	TOTAL QUANTITY:	0.000
DISCOUNT AMOUNT:	0.00	FREIGHT AMOUNT:	0.00
WITHHELD AMOUNT:	0.00	TAX CODE:	
CLOSED AMOUNT:	100.00	USE TAX AMOUNT:	0.00
OUTSTANDING AMOUNT:	0.00	CLOSED DATE: 10 07 XX	

The Open Payment Voucher Header Inquiry (OPVH) is used to maintain information about processed payment voucher transactions.

The only way information can be added to this table is by processing a payment voucher transaction.

The user cannot directly change any data in this table. If a change to existing data is desired, a payment voucher modification transaction must be entered and processed.

**THE OPEN PAYMENT VOUCHER LINE TABLE (OPVL)**

```
ACTION: R SCREEN: OPVL USERID: AFNS

      O P E N   P V   L I N E   I N Q U I R Y   ( 1   O F   2 )

      VENDOR= AGCY0100000 VOUCHER NO= XAGC0000050
VENDOR INVOICE=                LINE NO: 01
      DESCRIPTION:

      FUND: 1234      AGENCY: 123      ORG/SUB-ORG: 1234      APPR UNIT: 123
ACTIVITY:          FUNCTION:          OBJ/SUB-OBJ: 1100 02      REV SRC:
SUB-REV:          BS ACCOUNT:          REPT-CATEGORY:          JOB NO:
PROJECT:          FED AID NUMBER:

      QUANTITY:          0.000          VOUCHER LINE AMOUNT:          100.00
DISCOUNT TYPE:          DISCOUNT AMOUNT:          0.00
      P/F IND:          WITHHELD LINE AMOUNT:          0.00
          DISBURSED AMOUNT:          100.00
          CLOSED AMOUNT:          100.00

      LAST CHECK/MW NO: MW00000000019      DATE: 10 07 XX      NO OF CHECKS WRITTEN: 1
REFERENCE TRANS ID:          LINE:          COMM LINE:          DATE:
REFERENCE VI ID:          COMM LINE:          DATE:
```

The Open Payment Voucher Line Inquiry (OPVL) contains detail line information for each payment voucher processed by the system.

This is an example of how two master tables are often linked together in AFNS. For each payment voucher transaction processed, both OPVH and OPVL are updated.

As with OPVH, the only way a user can make a change to OPVL is by entering and processing a payment voucher modification transaction.



V. AFNS DOCUMENTS

A. THE ROLE OF DOCUMENTS IN AFNS

- ◆ Used for data entry, error correction, and document processing.
  
- ◆ Used to record all accounting events.  
Example: Recording payments and revenues.

## B. DOCUMENT SCREEN STRUCTURES

### CREATING A DOCUMENT FROM SUSF

ACTION: **S** SCREEN: SUSF USERID: AFNS  
FUNCTION: **NEW** ORG:

#### DOCUMENT SUSPENSE

S	BATCH			DOCUMENT				PROCESS			
E	-----			-----				-----			
L	TYPE	AGCY	NUMBER	TYPE	AGCY	NUMBER	STAT	APPRV	LAST DATE	LAST USER	(YMMDD)
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
				<b>PV</b>	<b>AGC</b>	<b>XAGC000001</b>					
.	.	.	.	AA	AGC	XAGC0000002	HELD	00000	XX1001	AFNS	
.	.	.	.	AA	AGC	XAGC0000003	HELD	00000	XX1001	AFNS	
.	.	.	.	AA	AGC	XAGC0000004	REJCT	00000	XX1001	AFNS	
.	.	.	.	AA	AGC	XAGC0000005	REJCT	00000	XX1002	AFNS	
.	.	.	.	AA	AGC	XAGC0000006	REJCT	00000	XX1002	AFNS	
.	.	.	.	AA	AGC	XAGC0000007	ACCPT	00000	XX1002	AFNS	
.	.	.	.	AA	AGC	XAGC0000008	ACCPT	00000	XX1003	AFNS	
.	.	.	.	AA	AGC	XAGC0000009	ACCPT	00000	XX1003	AFNS	
.	.	.	.	AA	AGC	XAGC0000010	ACCPT	00000	XX1003	AFNS	
.	.	.	.	AA	AGC	XAGC0000011	ACCPT	00000	XX1004	AFNS	
.	.	.	.	AA	AGC	XAGC0000012	ACCPT	00000	XX1004	AFNS	

Documents are created by three methods: (1) Leaf from a table, (2) Use the SUSF screen, or (3) Create a new document while viewing a document.

If using the SUSF screen to create a document, the document ID number entered on the first selection line is carried forward to the document.

All the information entered on the SUSF screen is carried forward to the data input screens.

**THE DATA INPUT SCREEN FOR A CASH RECEIPT**

```

FUNCTION:                DOCID: CRQ  AGC  XAGC0000001
STATUS:                 BATID:                ORG:                000-000 OF 000
H- QUICK CASH RECEIPT INPUT FORM
  DEPOSIT DATE:         ACCT PRD:         BFY:         ACTION:
  BANK CODE:           CASH ACCT:         COMMENTS:
                                           DOCUMENT TOTAL:
                                           CALCULATED DOCUMENT TOTAL:

-----REFERENCE-----
CD      NUMBER      LN FUND AGCY  ORG/SUB  ACTV  SRC/REV  APPR UNIT FUNC
-----
OBJ/SUB-OBJ  JOB NUMBER  REPT CAT  BS ACCT  VEND/PROVIDER
-----
AMOUNT      I/D P/F DESCRIPTION
-----
01-
02-

```

The Quick Cash Receipt Input Screen is used to enter data and process transactions recording revenue received.

This is a typical data input screen in that it contains three main sections:

- 1.) The Function Line shows system information, document and batch ID's, and is used for taking an action on the transaction.
- 2.) The Header Section is used for entering information pertaining to all the accounting lines in the transaction; and
- 3.) The Line Section is used to record each individual accounting line of the transaction.

## C. THE RELATIONSHIP BETWEEN DOCUMENTS AND TABLES

- ◆ Documents are used for entering data to record accounting events.
- ◆ All codes used in a transaction are compared against tables to make sure the code has been entered and is valid for the fiscal year in which the transaction is being processed.
- ◆ Any code used in a transaction must be defined in a master table. For example: A fund number must be defined in the FUN2 table.
- ◆ Transactions that use codes not defined in a table will reject with an error message stating the code is invalid.
- ◆ Transactions will read certain tables to determine the controls and options that apply to the specified process. Example: The FUN2 table informs the system which budget controls are set.
- ◆ The system infers account coding. Example: Transactions that reference purchase orders will bring in the account coding from the OPOL table.
- ◆ Tables are used to record the results of successfully processed transactions, to validate various fields in transactions, and control system functions.

## VI. AFNS LEDGERS

### A. OVERVIEW

- ◆ Ledgers are storage places for data entered into AFNS through transactions.
- ◆ Contains detail and summary level data from accepted transactions. Ledgers are updated during the nightly cycle.
- ◆ Information stored in ledgers includes the account code structure, the transaction amount, and the date when the transaction was accepted.
- ◆ Information stored in ledgers is used to create most reports.

### B. TYPES OF LEDGERS

- ◆ There are four types of ledgers:

#### **DETAIL LEDGERS**

- These ledgers contain detailed transaction data for all open accounting periods. These ledgers are updated daily as new transactions are entered and processed by AFNS.

#### **SUMMARY LEDGERS**

- These ledgers contain summary data from all transactions entered into AFNS. One record is maintained for each accounting distribution in the AFNS General Ledger. These ledgers are updated whenever a month-end closing is performed.

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## **OPEN ITEM LEDGERS**

- These ledgers contain all open items (e.g. open purchase orders); regardless of how long the item has been open. They also contain all items closed in the current and previous accounting periods. These ledgers are purged of all closed items when a month-end closing is performed.

## **HISTORY LEDGERS**

- These ledgers contain detail records of all data for closed accounting periods, closed open items, and closed years. These ledgers are updated when a month-end or year-end closing is performed.

## C. LEDGER DESCRIPTIONS

### 1. THE BUDGET LEDGERS

- ◆ Contain data for all appropriation, expense budget, and revenue budget transactions.
  
- ◆ The **Current Detail Budget Ledger** contains detailed entries for each budget transaction processed. Entries are maintained here while the accounting period is open.
  
- ◆ The **Year-to-Date Summary Budget Ledger** contains summary records for each accounting distribution entered through budget transactions processed in a previously open period. The summary entries are created when an accounting period is closed.
  
- ◆ The **Closed Detail History Budget Ledger** contains records from the Current Detail Budget Ledger after the accounting period is closed.

## 2. THE GENERAL LEDGERS

- ◆ Contain data for all expenditure and revenue transactions including requisitions, purchase orders, payment vouchers, manual warrants, cash receipts, and journal vouchers.
  
- ◆ The **Current Detail General Ledger** contains data for all expenditure and revenue transactions while the accounting period is open.
  
- ◆ The **Year-to-Date Summary General Ledger** contains summary records for each accounting distribution entered through expenditure and revenue transactions in a previously open accounting period. Summary entries are generated when an accounting period is closed.
  
- ◆ The **Closed Detail History General Ledger** contains data from the Current Detail General Ledger after the accounting period is closed.

### 3. OPEN ITEMS LEDGERS

- ◆ Contain all open items regardless of age.
- ◆ When an open item has been closed, it is stored in the open items ledgers for the remainder of the period in which it was closed as well as the entire subsequent accounting period (i.e. for up to two consecutive accounting periods).
- ◆ Open items ledgers contain the following information:
  - The accounting distribution and amount from the original transaction;
  - Identifies transactions referencing the open item (e.g. a payment voucher that references a purchase order).
  - Data from transactions that modify an original open item entry.
- ◆ Open Items Ledgers are commonly used to produce open item and aging reports.
- ◆ The Open Item Master Tables (e.g. OPOH and OPOL) contain summary information of the data maintained in the Open Items Ledgers.
- ◆ **THE OPEN PURCHASE ORDER LEDGER**
  - Contains data from all transactions recording and referencing purchase orders.
- ◆ **THE OPEN PAYMENT VOUCHER LEDGER**
  - Contains data from all transactions recording and referencing payment vouchers.

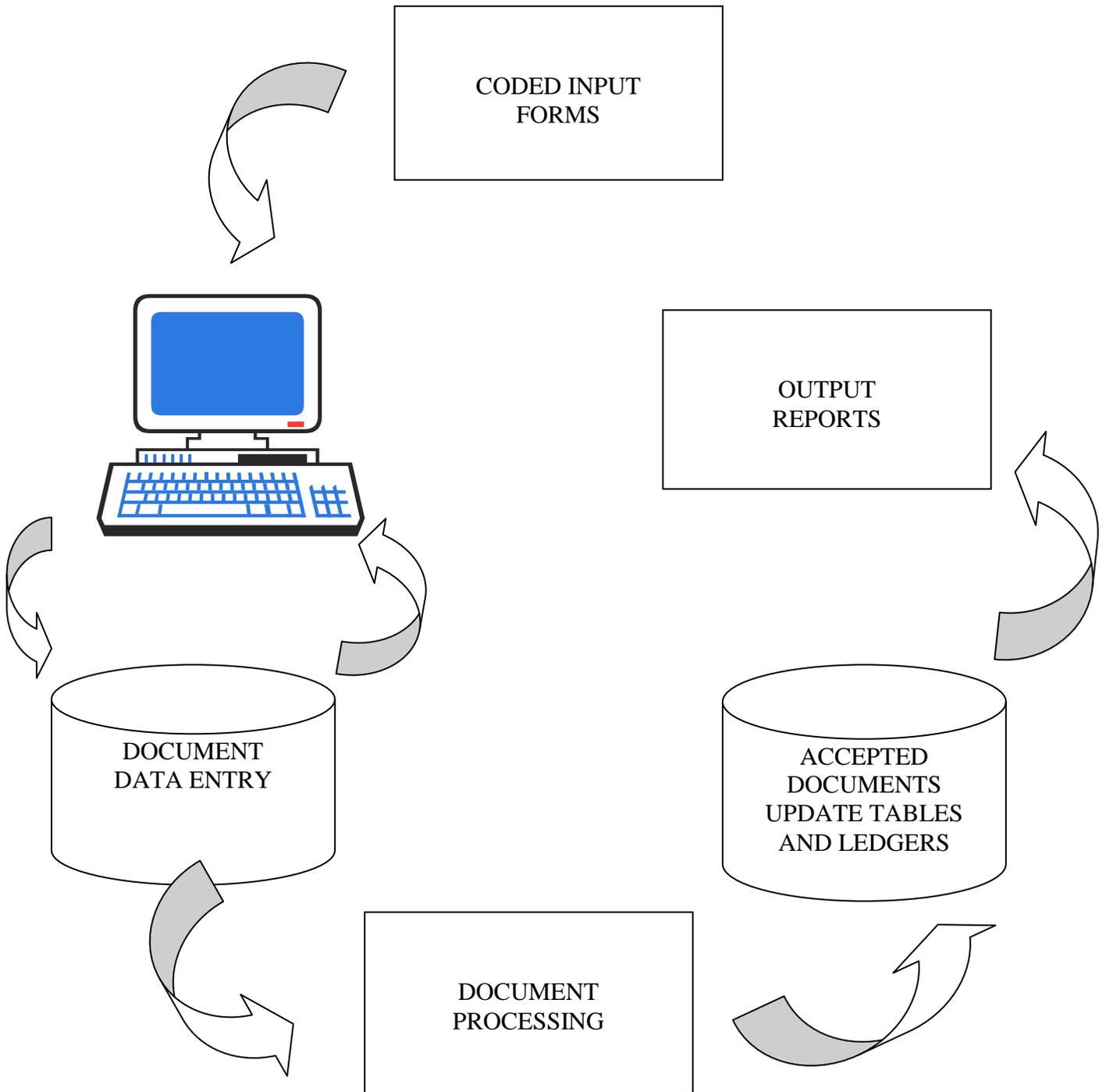
- ◆ Items that are closed and removed from the Open Items Ledgers are stored in the Cleared Items History Ledger.

#### 4. THE ON-LINE GENERAL LEDGER

- ◆ On-Line General Ledger is a version of the Current Detail General Ledger which is accessible on-line.
- ◆ The On-Line General Ledger is viewed using the 'OLGL' and 'OLG2' tables.
- ◆ It gives the same detail transaction data as the Current Detail General Ledger except lines with the same data will be combined in one line on the On-Line General Ledger. The general ledger will store each line as it is entered.
- ◆ It is not summarized through monthly closing; therefore, detailed information is available on-line for the entire year.

VII. SYSTEM PROCESSING FLOWS

A. DAILY TRANSACTION PROCESSING



  
**STEP 1**

Transactions are entered into the system.

**STEP 2**

The transactions are edited against master table data to make sure all accounting codes used are valid.

**STEP 3**

The transactions are processed against established system controls and options. Updates are made to master tables and ledgers.

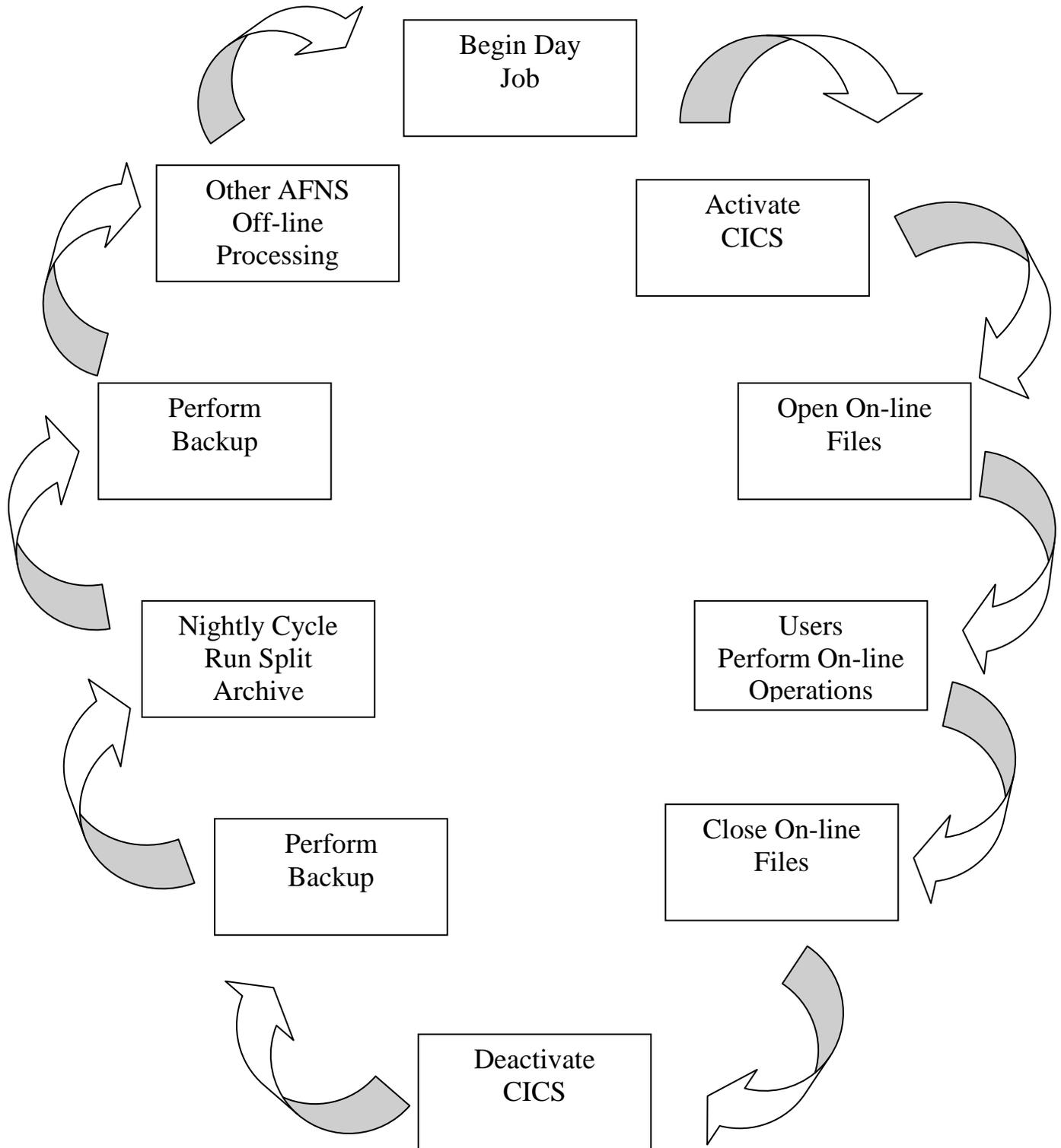
**STEP 4**

The master tables can be accessed to view the results of successfully processed transactions.

**STEP 5**

Error reports are produced to show transactions that did not successfully process. Additional reports are generated providing a hard copy audit trail of accepted transactions (i.e. the transaction listing).

**B. THE COMBINED ON-LINE/OFF-LINE PROCESSING CYCLE**



  
**STEP 1**

The CICS region of the mainframe computer is activated indicating the mainframe is ready to accept and process data.

**STEP 2**

The AFNS application is initialized indicating AFNS is ready to accept and process transaction and/or master table data.

**STEP 3**

Users perform daily operations as outlined in the daily transaction processing cycle.

**STEP 4**

At the end of the day, the AFNS application is closed indicating no more data will be accepted or processed by AFNS.

**STEP 5**

After AFNS is closed, CICS is deactivated indicating the mainframe will not accept or process additional data.

**STEP 6**

A backup is performed to store all the data in AFNS as it looked at the end of the processing day.

**STEP 7**

AFNS nightly cycle programs are run to process any transactions submitted for nightly cycle processing. The nightly cycle programs also record the results of already processed transactions in the appropriate ledgers and master tables.

  
**STEP 8**

Another backup is performed to store all the data in AFNS as it looked at the end of nightly cycle processing.

**STEP 9**

Any other AFNS off-line processing is completed including monthly closing, annual closing, or report programs. This includes sending payment vouchers, cash receipts, and journal vouchers to CAS.

**STEP 10**

The last step is to run a begin day job which initializes AFNS for the next daily transaction processing cycle.

**VIII. THE AFNS CHART OF ACCOUNTS AND TRANSACTION CODING STRUCTURE**

**A. WHAT IS THE CHART OF ACCOUNTS?**

- ◆ The codes identify and classify financial transaction data entered into and processed by AFNS.
- ◆ The single set of codes, which integrates the various functions of AFNS into one system.
- ◆ The set of codes that ensures that data gathered by one agency can be used by another agency; for example, the Object Table (OBJ2).
- ◆ The minimum chart of accounts codes required to operate in AFNS include the following:
  - Fund
  - Agency
  - Object
  - Sub-object
  - Revenue Source
  - Balance Sheet Account
- ◆ Optional codes include the following:
  - Organization
  - Sub-organization
  - Activity
  - Reporting Category
  - Job Number
  - Function
  - Project

  
**B. DEFINING THE CHART OF ACCOUNTS**

- ◆ Before a chart of accounts code can be used in a transaction; it must be defined in the appropriate master table (e.g. a fund must be defined in the Fund Table).
  
- ◆ A code must be defined for each fiscal year it is used.

## IX. BUDGET CONTROLS AND CODING OPTIONS

### A. BUDGET CONTROLS

- ◆ Establish the extent of control that the budgetary structure has over processing accounting transactions.

- ◆ **EXPENSE BUDGET CONTROL**

- Establishes the extent of control that an individual expense budget line has over obligations (i.e. encumbrances and expenditures) made against the budget.

- ◆ **APPROPRIATION CONTROL**

- Establishes the extent of control that an appropriation (i.e. a group of expense budgets) has over obligations made against it.

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## B. CODING OPTIONS

- ◆ Governs the minimum requirements for coding different data attributes on budgeting and accounting transactions.
  
- ◆ **THE ORGANIZATION OPTION**
  - Establishes whether the organization attribute must be coded on budget and accounting transactions.
  
- ◆ **THE SUB-OBJECT OPTION**
  - Establishes whether the sub-object is required on expenditure accounting transactions.

## X. AFNS SECURITY

### A. OVERVIEW

- ◆ Determines what actions each user can perform.
- ◆ Governs data entry and data access.
- ◆ AFNS contains a number of security features that each application can use. Not all features must be used.

## B. THE USER IDENTIFICATION CODE

- ◆ Security restrictions are established and maintained through an eight-digit user identification code.
  
- ◆ Each USER ID can be assigned the following security restrictions:
  - What a user can do on-line;
  - Which terminal a user can use; and
  - The approvals a user can provide.
  
- ◆ Some of the possible restrictions include:
  - Scanning transactions in the Document Suspense File;
  - Entering data in the Fund Table;
  - Correcting data on a rejected Payment Voucher Transaction; and
  - Processing a transaction.
  
- ◆ Each USER ID can be limited to working with specific agencies, funds, organizations, etc.

## C. SECURITY GROUPS

- ◆ Each user can be assigned to a security group defining which documents can be used.
- ◆ Each user can be assigned to a security group defining which master tables can be accessed.
- ◆ The security group also defines what actions a user can make with specific documents and master tables.

## D. APPROVAL PROCESSING

- ◆ Specific transactions can be required to have certain approvals applied before processing can be completed. Up to five levels of approvals can be required.
  
- ◆ Each USER ID can be assigned security allowing approvals to be applied. Up to five levels of approvals can be assigned to each USER ID.
  
- ◆ The combination restricts certain users to giving specific levels of approval to certain transactions.
  
- ◆ A transaction requiring approvals will be processed only after the appropriate USER ID gives the correct levels of approval.

## XI. MONTHLY AND ANNUAL CLOSING

### A. MONTHLY CLOSING

- ◆ Consists of performing a series of AFNS programs to close an accounting period.
- ◆ Summary financial data is produced and recorded in the appropriate ledgers.
- ◆ All open items data is carried forward to the next period.
- ◆ Any appropriate month-end reports can and must be produced before month-end closing is performed.
- ◆ All adjusting transactions must be entered and processed before month-end closing.
- ◆ Once month-end closing is performed; no other transactions can be processed against the closed period.
- ◆ Accounting periods must be closed in sequence (i.e. period three must be closed before period four).

## B. ANNUAL CLOSING

- ◆ This function consists of a series of programs that close out the accounting year.
- ◆ Performed after all accounting periods for the year are closed.
- ◆ Summarizes all the previous year's accounts and generates the opening asset, liability, and fund balance entries to begin the New Year.
- ◆ All open item balances are carried forward to the new fiscal year.
- ◆ All records related to the closed year are recorded to the Closed Year Year-to-Date ledger.
- ◆ The new fiscal year can begin before the previous fiscal year is closed. This allows adjustments to be made to the previous year while continuing to enter transactions in the New Year.
- ◆ Before closing occurs; any year-end reports can and must be run.
- ◆ After the year is closed; no additional transactions can be processed against that year.

## XII. AFNS ACCOUNTING RULES

- ◆ AFNS is based on double entry accounting (i.e. every entry has an offsetting entry).
- ◆ Debits must equal credits per fund on every transaction processed.
- ◆ The AFNS balance sheet is based on the following equation:

$$\text{ASSETS} = \text{LIABILITIES} + \text{FUND BALANCE}$$

- ◆ On all AFNS transactions (except the journal voucher); only one side of the full accounting entry is coded. The other side is automatically generated by the system.
- ◆ The journal voucher transaction must have both sides of the accounting entry coded.
- ◆ The following rules apply for increasing and decreasing AFNS account types:

<u>ACCT</u> <u>TYPE</u>	<u>ACCOUNT NAME</u>	<u>INCREASE</u>	<u>DECREASE</u>
01	ASSETS	DEBIT	CREDIT
02	LIABILITIES	CREDIT	DEBIT
03	FUND BALANCE	CREDIT	DEBIT
21	ENCUMBRANCES	DEBIT	CREDIT
22	EXPENDITURES	DEBIT	CREDIT
31	REVENUES	CREDIT	DEBIT
*41	EXPENSE BUDGET	DEBIT	CREDIT
*42	APPROPRIATED BUDGET	DEBIT	CREDIT
*43	ALLOTTED BUDGET	DEBIT	CREDIT

\*ACCOUNT TYPES ARE NOT ALLOWED ON A JV.