

BALANCING

AFNS MONTHLY REPORTS

TO

CAS MONTHLY REPORTS

Note: AFNS reports include current budget fiscal year transactions and prior budget fiscal year transactions that are processed in the current fiscal year.

A104
DETAIL LISTING OF OBLIGATIONS VS. BUDGET

Description:

The **A104** report lists pre-encumbrances, encumbrances, and expenditures against your budget by fund, lowest organization level and major object code and shows the unobligated budget balance. The obligations on the report show year-to-date totals from the beginning of the fiscal year as well as monthly totals. There should be an **A104** for the current budget fiscal year only. This report has up to twelve reports based on the number of organization levels maintained in the Organization Table (ORGN).

The report shows all expenditures that have been accepted on or before the last day of the month specified. The report reflects charges against a fiscal budget, and does not reflect when the expenditure actually occurred. In other words, the **A104** report for budget fiscal year 20XX reflects all charges to the fiscal year 20XX budget regardless of when they occurred. The expenditures will show on this report even if a warrant has not been issued.

CAS Parallel:

The CAS **P440** report is similar to the AFNS report **A104**. However, the **A104** report includes unwarranted and warranted vouchers.

Reconciling Items:

1. Any pre-encumbrance or encumbrance that has updated AFNS but has not updated CAS will cause the **A104** to be out-of-sync with the P440. For example, if an encumbrance is posted to the **A104**, but has not been accepted by CAS, then the two reports will out-of-sync. The purchase order will be a reconciling item.
2. Any payment vouchers that have updated AFNS but have not updated CAS will also be reconciling items. (The CAS report is updated when the warrant is issued.) Even if the payment voucher has been printed, that does not mean it is in CAS.
3. Manual warrants have been cancelled in CAS and has not updated AFNS will cause an out-of-sync condition.
4. Payment vouchers that are green slipped could cause an out-of-sync condition if the voucher is corrected in CAS but not in AFNS. Timely correction of errors will solve this problem.

Retention:

The **A104** should be kept until the Examiners of Public Accounts and any other state or federal controls have audited the year.

A203
DETAIL LISTING OF REVENUES VS. BUDGET

*Used by some stand alone agencies that chose to keep using this report

Description:

The **A203** report lists revenue recognized and cash collected for the current period and the fiscal year-to-date. It also lists the budgeted amount and the unrecognized budget balance for each revenue source. Any cash receipt, payment voucher, or journal voucher that affects account type "31" will be listed.

The A203 report includes invoices in the Revenue Recognized column. Journal Vouchers and Payment Vouchers (including Interfund Payment Vouchers) updated the Revenue Recognized column. Regular Cash Receipt transactions update the Revenue Recognized and Cash Collected columns. The report does not include any Interfund Cash Receipt transactions.

Interfund Cash Receipts – How they post the A203 and C203:

First

The agency enters an Invoice Transaction (IN) in AFNS and the following accounting entries are created in the ledgers:

Debit	Accounts Receivable BS	AT 01
Credit	Revenue Source Code	AT 31

The A203 report includes IN transactions.

CAS does not record IN transactions in their accounting system. In other words, CAS does not record IN transactions in any of the ledgers. However, the accounting system uses the data from the IN transactions to create a records on the IFSH table.

Second

The system creates a Cash Receipt transaction to update the AFNS accounting system for every Interfund PV that is processed in CAS. Listed below are the accounting entries that update the ledgers:

Debit	BS for Cash	AT 01
Credit	Accounts Receivable BS	AT 01

Note: A CR transaction that references an invoice does not create AT 31 entries. However, the C203 program recognizes these CR transactions and pulls in the accounting information from the OINL table to update the C203 report. This feature of the report allows AFNS to balance to CAS.

CAS Parallel:

The Comptroller's Office also issues an A203 in the same format as the AFNS **A203**. The A203 (CAS) gives totals by Budget Fiscal Year, Agency, Fund, Organization, Activity and Revenue Source Code. The amounts for the prior budget fiscal year include data from transactions that occurred in the prior fiscal year and transactions that occurred in the current fiscal year. The report gives a grand total for the BFY.

Note: In addition, the Comptroller's Office issues the RECRAGCY (Monthly Agency Revenue Report), which lists all transactions (CR, JV, PV, etc.) that hit a revenue source code. This is a cash basis report & pulls transactions based on the Acceptance Date.

Reconciling Items:

1. Payment vouchers that have updated CAS but have not updated AFNS will cause an out-of-sync condition, for example "hot vouchers".
2. Any cash receipts that have updated AFNS but have not updated CAS will be a reconciling item. Also any cash receipts that have been entered in CAS and not entered in AFNS will cause reconciling problems.
3. Journal vouchers entered in AFNS but not entered in CAS (other than "OT" journal entries) will cause reconciling problems. Any journal vouchers entered in CAS and not entered in AFNS will be a reconciling item.

Retention:

The **A203** should be kept until the Examiner's of Public Accounts and any other state or federal controls have audited the year.

A651
AGED OPEN PAYMENT VOUCHERS

Description:

This report shows outstanding payment vouchers by vendor and payment voucher number. This report indicates how long it has been since the payment voucher was entered into the system from 0-30 days or 15-30 days, 31-60 days, 61-120 days and over 120 days. The payment voucher amount, the cleared amount, and the outstanding amounts are all shown. This report can assist each agency in knowing the payment vouchers that need to be cleaned up in AFNS. This report can be ran three ways, depending on how the LDAT is entered. If application wants report to sort by fund first, the word 'FUND' must be typed in the last four positions of the MISC PARM field on LDAT. If application wants report to sort by agency first, the word 'AGCY' must be typed in the last four positions of the MISC PARM field on LDAT.

CAS Parallel:

There is no CAS Parallel.

Reconciliation:

- *Vouchers that were entered into AFNS and not sent to CAS (or were green slipped)*
 - If voucher is no longer needed, modify payment voucher to zero. Remember, if payment voucher references a purchase order, must put the hold indicator (H) on the SCHD table.
 - If voucher is needed, modify payment voucher correcting any necessary fields. To send corrected payment voucher to CAS, must take the hold indicator (H) off from the SCHD table. Voucher will re-print and integrate to CAS.

- *If manual warrant (MW) transaction for the payment voucher is rejected on the SUSF table*
 - Agency must research why the manual warrant (MW) transaction is rejecting. If payment voucher was modified after the manual warrant was created, the payment voucher must be modified back to match the amount of the manual warrant.

Retention:

The A651 should be kept until the Examiners of Public Accounts and any other state or federal controls that might apply have audited the year.

A65A
AFNS CASH EXPENDITURE REPORT BY ORGANIZATION

Description:

The **A65A** report lists all cash expenditures (warranted vouchers) by fund, budget fiscal year, organization, object code and sub-object code. Any journal voucher or cash receipt that affects account type "22" and "23" will also be listed. The report gives period totals and year-to-date totals by object, sub-object, and organization. If a department does not use organizations in its accounting structure, then this report will be in the same format as the **A65K**.

CAS Parallel:

Since this report gives expenditures at a departmental organization level, there is no CAS parallel.

Reconciling Items:

N/A

Retention:

The **A65A** should be kept until the Examiners of Public Accounts and any other state or federal controls that might apply have audited the year.

A65B
DETAIL LISTING OF BALANCE SHEET ACCOUNT CODES

Description:

The **A65B** report lists transactions that have posted to balance sheet account codes for the current period and inception to date for debits and credits. It lists all transactions with account type 01, 02, 03, & 23. However, if the balance sheet account code is on the AFNS SPEC or AFNS BANK table, detail will not be listed – only summary totals for the monthly and inception to date. The report is sorted by agency, fund, and balance sheet. The report reads the GENLED and YTDLED ledgers.

CAS Parallel:

The Comptroller's Office also issues an **A613** (Summary Trial Balance By Accounting Distribution) in the same format as the AFNS **A65B**. Also, the CAS report **C115** - Cash Reconciliation Report can be used to balance cash to the **A65B** report

Reconciling Items:

1. Warrants Payable in CAS must be subtracted from cash in order to balance to cash in AFNS.
2. Any transactions that have updated AFNS but have not updated CAS will be a reconciling item. Also any transactions that have been entered in CAS and not entered in AFNS will cause reconciling problems.
3. Remember to add all open accounting periods together on the **A613** when reconciling the balance sheet accounts.

Follow the instructions below to balance cash per fund:

AFNS **A65B** Use the Inception To Date amount.

CAS **A613** BS 1001 (Cash) add the ending balance for all open periods.
BS 2002 (Warrants Payable) add the ending balance for all open periods.
BS 1299 (Interfund Vouchers Receivable) add the ending balance for all open periods.
BS 2099 (Interfund Vouchers Payable) add the ending balance for all open periods.
Subtract the total of BS 2002 and BS 2099 from the total of BS 1001.
Add the total of BS 1299 to the total of BS 1001.

4. The **C115** - Cash Reconciliation Report can be used to balance cash to the **A65B** report. Compare the Inception To Date ending balance for cash on the A65B report to the Available Cash year-to-date figure on the **C115**. These figures should be the same.

Retention:

The **A65B** should be kept until the Examiner's of Public Accounts and any other state or federal controls have audited the year.

A65I
YTD DISBURSEMENT REPORT BY VENDOR

Description:

The **A65I** report lists all vendors that are vouchered by the department in the current fiscal year. In other words, both warranted and outstanding vouchers will be listed. Vouchers that have not been warranted will have blank Warrant Number and Warrant Date fields. The report combines all budget fiscal years together that were keyed in the current fiscal year. This report is in alphabetical order by vendor name with a total for each vendor and lists the organization code, purchase order number, if applicable, invoice number, amount, payment voucher number and date, and warrant number and date.

CAS Parallel:

At this time CAS does not issue a vendor disbursement report.

Reconciling Items:

N/A

Retention:

Since the report is cumulative, only the current copy should be kept.

However, each **September's A65I report should be retained permanently**, as it will reflect cumulative totals for the fiscal year. September's report can be used to research payments by vendor name after the closing process is run for the fiscal year. During closings the on-line inquires are purged. The data is kept in a history ledger and can be retrieved by reports.

A65K

AFNS CASH EXPENDITURE REPORT

Description:

The **A65K** report gives a detail listing of all warranted expenditures by fund, budget fiscal year, object, sub-object, and organization. Any journal voucher or cash receipt that affects account type "22 " or "23" will also be listed. The report gives vendor name, payment voucher number, warrant number and date, purchase order number, and invoice number. The report gives period totals and year-to-date totals by sub-object code. Summary totals are also given by major object code and by fund. (For summary totals by organization see **A65A**.)

There should be an **A65K** for the current budget fiscal year and any previous budget fiscal years that have activity. The report reflects charges against a fiscal budget, and does not distinguish the fiscal year when the expenditure actually occurred. For example, a payment voucher with the date field left blank but referencing a prior year purchase order, will be in the prior year section of the report.

CAS Parallel:

The CAS report **A65C** gives the same information in the same format as the **A65K**. Comparing these two reports will insure that expenditures are the same in AFNS and CAS.

Reconciling Items:

1. Warrant cancellations that have updated CAS and have not updated AFNS will cause an out-of-sync condition between AFNS and CAS.
2. Any journal vouchers done in AFNS (other than "OT" journal entries) but not sent to CAS or not accepted in CAS could cause reconciliation problems.
3. Manual warrants that are rejected (REJCT) or held (HELD) on the AFNS SUSF File, will cause an out-of-sync condition with CAS.
4. A refund of disbursement can cause a problem because it does not flow through integration.

Retention:

The **A65K** should be kept until the Examiners of Public Accounts and any other state or federal controls that might apply have audited the year.

A65P
AFNS DEPARTMENTAL STATUS REPORT

Description:

The **A65P** report provides monthly totals and fiscal year-to-date totals for cash expenditures by Agency, Fund, Object and Sub-Object. Any journal voucher or cash receipt that affects type "22" and "23" will also be included. The **A65P** report totals by fund, budget fiscal year, object code and sub-object code. Summary totals are given by major object code. No detail information is provided. (See **A65K** for detail information.)

CAS Parallel:

The **A65C** (Comptroller Warrant Report by Fund by Object) gives year-to-date totals for expenditures. The **A65C** report has Monthly totals and Fiscal Year-To-Date totals by Agency, Fund, Object and Sub-Object. Notice the **A65P** report description (above) gives totals at the same levels. To balance expenditures per sub-object, compare totals from the **A65P** report to the **A65C** report. The **A65C** looks different because every transaction that occurred for the month is printed.

OR

The **A400** (Detail Listing of Encumbrances vs. Expenses) has monthly and fiscal year-to-date totals. However, the **A400** has two additional sorts, which are *Organization* and *Activity*. Agencies with more than one activity and/or organization codes will be required to add expenditures per sub-object together for each activity and/or organization code then compare amounts to the **A65P** report.

Reconciling Items:

1. Warrant cancellations that have updated CAS and have not updated AFNS will cause an out-of-sync condition between AFNS and CAS.
2. Any journal vouchers done in AFNS (other than "OT" journal entries) but not sent to CAS or not accepted in CAS could cause reconciliation problems.
3. Manual warrants that are rejected (REJCT) or held (HELD) on the AFNS SUSF File will cause an out-of-sync condition with CAS.
4. A refund of disbursement can cause a problem because it does not flow through integration.

Reconciling Items (continued):

5. To Balance Expenditures by Major Object:

The **A65P** can be balanced to the **CAS A65C** – Comptroller Warrant Report by Fund by Object or the **CAS P440** – Budget Management Report.

Balancing the A65P report to the A65C

The A65C report has Monthly totals and Fiscal Year-To-Date totals by Agency, Fund, Object and Sub-Object. Notice the A65P report description (above) gives totals at the same levels. To balance the expenditures per object, compare totals, from the A65P report to the A65C report. The A65C looks different because every transaction that occurred for the month is printed.

Balancing the A65P report to the P440

The P440 report gives data for the current budget fiscal year. It does not include expenditures that occurred in this fiscal year for the prior budget fiscal year. The report gives Year-To-Date totals by Agency, Appropriation, Fund, Activity and Object. Agencies with more than one activity code will be required to add the amounts per object code together for each activity to compare the amounts to the A65P report.

Follow the instructions (Discrepancies in Major Objects or Sub-Objects) below for any discrepancies.

6. Discrepancies in Major Objects or Sub-Objects:

To research discrepancies use the **A65K** - AFNS Cash Expenditure Report and the **CAS A65C** - Comptroller Warrants By Fund By Object. These reports show detail expenditures by listing each transaction incurred for the month by major object and sub-object.

Example of a discrepancy:

Payment voucher that has a Hot Warrant issued and the voucher is not recorded in AFNS. The voucher is shown on the A65C report but not shown on the A65K report.

To correct the error:

- Enter the payment voucher
- Must back date the voucher using the warrant date
- Run the document
- Scan the SUSF table for the rejected MW transaction
- Run the MW document

Retention:

The **A65P** should be kept until the Examiners of Public Accounts and any other state or federal controls that might apply have audited the year.

A671 AGED OPEN INVOICES

Description:

The **A671** report generates a list of outstanding invoices by provider name and invoice number. This report indicates the number of days outstanding and the remaining balance due (0 to 30 days, 31 to 60 days, 61 to 120 days, and over 120 days old). This report also indicates the invoice date, invoice amount, cleared amount and outstanding amount of the invoice.

CAS Parallel:

There is no CAS Parallel.

Reconciliation:

- *Invoices that are not going to be paid*
 - IN modification can be entered into AFNS to reduce it to zero. This IN modification should go thru integration to update the IFSH table in CAS.

Retention:

The **A671** should be kept until the Examiners of Public Accounts and any other state or federal controls that might apply have audited the year.

671A
ACCOUNTS RECEIVABLE AGED TRIAL BALANCE

Description:

The **671A** is an alternate version of the A671 report. This report lists all invoices that have an open status. The report sorts by fund, vendor, and invoice number. The report indicates the number of days outstanding and the remaining balance due (0 to 30 days, 31 to 60 days, 61 to 120 days, and over 120 days old).

CAS Parallel:

There is no CAS Parallel.

Reconciliation:

- *Invoices that are not going to be paid*
 - IN modification can be entered into AFNS to reduce it to zero. This IN modification should go thru integration to update the IFSH table in CAS.

Retention:

The **671A** should be kept until the Examiners of Public Accounts and any other state or federal controls that might apply have audited the year.

C203
DETAIL LISTING OF CASH VS. BUDGET

*Used by generic agencies and some stand alone agencies that chose to use this report

Description:

The **C203** report is a copy of the AFNS A203 with changes to create a cash report instead of a revenue report. The C203 report gives totals by budget fiscal year, agency, fund, organization and revenue source code. Totals for prior budget fiscal year includes only data from transactions that occurred in this fiscal year. Report gives monthly and fiscal year to date totals for Revenue Recognized and Cash Collected. The Revenue recognized column includes account type 31s from the following types of transactions: CRs, JVs and PVs. The amounts in the Cash Collected column only include CRs transactions with an account type 31. Interfund Cash Receipts and Interfund Payment Vouchers are an exception to the above statements.

Interfund Cash Receipts – How they post the **C203** and A203

First

The agency enters an Invoice Transaction (IN) in AFNS and the following accounting entries are created in the ledgers:

Debit	Accounts Receivable BS	AT 01
Credit	Revenue Source Code	AT 31

The **C203** report includes IN transactions only when the cash is received by the agency.

CAS does not record IN transactions in their accounting system. In other words, CAS does not record IN transactions in any of the ledgers. However, the accounting system uses the data from the IN transactions to create a records on the IFSH table.

Second

The system creates a Cash Receipt transaction to update the AFNS accounting system for every Interfund PV that is processed in CAS. Listed below are the accounting entries that update the ledgers:

Debit	BS for Cash	AT 01
Credit	Accounts Receivable BS	AT 01

NOTE: A CR transaction that references an invoice does not create AT 31 entries. However, the **C203** program recognizes these CR transactions and pulls in the accounting information from the OINL table to update the C203 report. This feature of the report allows AFNS to balance to CAS.

Descriptions of the Columns on the C203 report:

Revenue Recognized column for Current Period and Fiscal-Year-To-Date includes account type 31s for CR, JV and PV transactions.

Cash Collected columns only include CR transactions with an AT 31. AFNS and CAS account systems records the Interfund cash differently. AFNS is updated by a CR transaction that updates the Cash Collected columns on the C203. CAS is updated by a PV transaction that updates the Revenue Recognized columns.

CAS Parallel:

The Comptroller's Office also issues an **A203** (Detail Listing of Revenues VS Budget) in the same format as the AFNS C203. The CAS A203 gives totals by Budget Fiscal Year, Agency, Fund, Organization, Activity and Revenue Source Code. The amounts for the prior budget fiscal year include data from transactions that occurred in the prior fiscal year and transactions that occurred in the current fiscal year. The report gives a grand total for the BFY.

Both reports (AFNS C203 & CAS A203) give monthly and fiscal year to date totals for Revenue Recognized and Cash Collected. The Revenue Recognized column includes account type 31s from the following types of transactions: CRs, JVs and PVs. The amounts in the Cash Collected column only include CRs transactions with an account type 31. Interfund Cash Receipts and Interfund Payment Vouchers are an exception to the above statements. The next paragraph explains how those transactions affect the AFNS C203 and the CAS A203 reports.

The AFNS REV2 report is a detailed report for the AFNS C203 report. **If there are discrepancies, the CAS OLGL table and the AFNS REV2 Report - Revenue Detail/Balancing for C203 can be compared.** The REV2 is a detail report that lists all activity for the current month and has year-to-date totals.

Reconciling Items:

1. Payment vouchers that have updated CAS but have not updated AFNS will cause an out-of-sync condition, for example "hot vouchers".
2. Any cash receipts that have updated AFNS but have not updated CAS will be a reconciling item. Also any cash receipts that have been entered in CAS and not entered in AFNS will cause reconciling problems.
3. Journal vouchers entered in AFNS but not entered in CAS (other than "OT" journal entries) will cause reconciling problems.
4. Any journal vouchers entered in CAS and not entered in AFNS will be a reconciling item.
5. If there are discrepancies, the CAS OLGL table and the AFNS REV2 Report - Revenue Detail/Balancing for C203 can be compared. The REV2 is a detail report that lists all

activity for the current month and has year-to-date totals.

Retention:

The **C203** should be kept until the Examiner's of Public Accounts and any other state or federal controls have audited the year.

GEAL ENCUMBRANCE AND LIQUIDATION REPORT

Description:

The **GEAL** report lists all outstanding purchase orders and Professional Service Contracts (these contracts are handled exactly like a PO) in AFNS. The report lists budget fiscal year, vendor code, purchase order number, original amount of purchase order, and the outstanding balance. All vouchers that referenced the purchase order are listed as well as any modifications made to the purchase order. Purchase order numbers are listed numeric order by line number. The report is sorted by BFY, agency, and fund.

CAS Parallel:

The Comptroller's Office also issues a **GEAL** report that is in the same format as the AFNS report, but includes appropriation unit. Compare the two reports to balance Purchase Orders and Professional Services' Contracts (these contracts are handled exactly like a PO). Both reports sort the data by account coding (BFY, Agency, Fund and Appropriation).

Reconciling Items:

Any purchase order or purchase order modification that has passed through AFNS, but has not been accepted into CAS (rejected on the CAS SUSF File) will cause an out-of-sync condition. If a payment voucher referenced a purchase order in AFNS, but has not cleared CAS, then AFNS and CAS will have different outstanding balances.

To balance these reports the agency will add the outstanding balance for all the different account coding per PO number on both reports. The outstanding balance should be the same.

NOTE: AFNS is designed for agencies to record accounting events to the lowest detail that is required to meet the Department's needs. Therefore, the AFNS GEAL report might have more breakdowns per account coding than CAS's GEAL report.

Both reports have the following amount columns:

- PO AMOUNT – Only the original purchase order amount is printed in this column
- VOUCHER AMOUNT – Amount paid by PVs that references the PO
- REVISION AMOUNT – Prints every PO change amount
- AMOUNT OUTSTANDING – Prints O/S amount per account coding per PO

AFNS's GEAL report will include **warranted** and **outstanding** vouchers. CAS's GEAL report will only show **warranted** vouchers. Any discrepancies that are discovered could be an outstanding PV. The unwarranted vouchers in AFNS will be the reconciling items.

Retention:

The GEAL should be kept until the Examiners of Public Accounts and any other state or federal controls that might apply have audited the year.

PDEL
DECENTRALIZED PURCHASE ORDER
ENCUMBRANCE AND LIQUIDATION REPORT
*Only for agencies that use the AFNS inventory sub-system

Description:

This report lists all outstanding decentralized purchase orders (PD) in AFNS. The report lists PD date, budget fiscal year, agency, fund, appropriation, vendor code, PD number, PD line number, original amount of purchase order, voucher amount, revision amount and the outstanding balance. All vouchers that referenced the purchase order are listed as well as any modifications made to the purchase order. Purchase orders are listed by PD number with a total for the PD Amount, Voucher Amount, PD Revision Amount, and Amount Outstanding.

Note:

Use of PD transactions in AFNS: If a state agency is paying/ordering items from another state agency the PD can be for any amount as long as it is for goods and services. PDs cannot be for Professional Services, as they are handled by contract.

CAS Parallel:

There is no CAS Parallel.

Reconciliation:

This report should be reviewed monthly to determine if a voucher failed to reference a PD record or the PD needs to be modified or cancelled.

Retention:

The PDEL should be kept until the Examiners of Public Accounts and any other state or federal controls that might apply have audited the year.

REV1 REVENUE DETAIL/BALANCING REPORT

Description:

The **REV1** report lists revenue recognized and cash collected for the current period. Any cash receipt, payment voucher, or journal voucher that affects account type "31" will be listed. The report gives period totals and year-to-date totals by revenue source code.

Any payment vouchers against receipts that are not warranted will show up in the Unwarranted Voucher Amount. If the voucher is warranted in the current month, then it will show in the Month AFNS Revenue Column. The report shows all account type 31 transactions that have been accepted on or before the last day of the month specified.

CAS Parallel:

The A203 is similar to the AFNS report REV1.

Reconciling Items:

- 1 Payment vouchers that have updated CAS but have not updated AFNS will cause an out-of-sync condition, for example "hot vouchers".
- 2 Any cash receipts that have updated AFNS but have not updated CAS will be a reconciling item. Also any cash receipts that have been entered in CAS and not entered in AFNS could cause reconciling problems.
- 3 Journal vouchers entered in AFNS but not entered in CAS (other than "OT" journal entries) could cause reconciling problems. Any journal vouchers entered in CAS and not entered in AFNS will be a reconciling item.

Retention:

The **REV1** should be kept until the Examiner's of Public Accounts and any other state or federal controls have audited the year.

REV2
REVENUE DETAIL/BALANCING FOR C203
(Detail version of the AFNS C203)

Description:

The REV2 report is a detail report that lists all activity for the current month and has year-to-date totals. It lists revenue recognized and cash collected for the current period. The report gives period totals and year-to-date totals by revenue source code.

Any payment vouchers against receipts that are not warranted will show up in the Unwarranted Voucher Amount. If the voucher is warranted in the current month, then it will show in the Month AFNS Revenue Column. The report shows all account type 31 transactions that have been accepted on or before the last day of the month specified.

Both REV1 & C203 reports - (1) will not pick up 'in' transactions (2) do not check BFY (3) check acceptance date instead of accounting period (4) will read the SPEC table & pull BS Code from 'Billed recv' field (5) will pick up CR's with Account type 01 if the CR references an 'IN'. Only pull the Side of the transaction that has the same BS Code as 'billed recv' field on the SPEC table. (6) CR transactions that references 'INs' will be changed as follows before adding them to the REV2/C203 work file (a) CRs that are pulled following number 5 edits will need to be changed as follows: (1)first read the OINL record (using the invoice number from the reference number field and the invoice line number field) and if the RSRC field is blank do not keep. (2) if the RSRC field is greater than blank (has data) then change the CR's account coding to the coding from the OINL record. Do not change the amount. (3) change the account type from 01 to 31.

CAS Parallel:

The A203 is similar to the AFNS reports REV2. **If there are discrepancies, the CAS OLGL table and the AFNS REV2 Report - Revenue Detail/Balancing for C203 can be compared.** The REV2 is a detail report that lists all activity for the current month and has year-to-date totals.

Note: In addition, the Comptroller's Office issues the RECRAGCY (Monthly Agency Revenue Report), which lists all transactions (CR, JV, PV, etc.) that hit a revenue source code. This is a cash basis report & pulls transactions based on the Acceptance Date.

Reconciling Items:

1. Payment vouchers that have updated CAS but have not updated AFNS will cause an out-of-sync condition, for example "hot vouchers".
2. Any cash receipts that have updated AFNS but have not updated CAS will be a reconciling item. Also any cash receipts that have been entered in CAS and not entered in AFNS could cause reconciling problems.
3. Journal vouchers entered in AFNS but not entered in CAS (other than "OT" journal entries) could cause reconciling problems. Any journal vouchers entered in CAS and not entered in AFNS will be a reconciling item.

Retention:

The **REVI** should be kept until the Examiner's of Public Accounts and any other state or federal controls have audited the year.