

DESK OPERATING PROCEDURE 134
CFO/CIVIL REPORTS DIVISION

**GENERATION AND MAINTENANCE OF THE AUTOMATED
STATEMENT SPREADSHEET**

References:

(a) Department of Defense Financial Management Regulation, Volume 6A, dated March, 2002.

(b) Defense Finance and Accounting Service, Defense Departmental Reporting System (DDRS), Audited Financial Statements, User's Manual, Version 9.1, April 2008.

(c) Office of the Secretary of Defense, Quarterly Guidance, as published for respective reporting period.

The Corps of Engineers Enterprise Financial Management Information System (CEEMIS) was programmed to generate the automated statement spreadsheets, excluding the Statement of Budgetary Resources, in the 1st Quarter, FY 2006. Generation of the statement spreadsheets representing the Balance Sheet, Statement of Net Cost and Statement of Changes in Net Position is necessary to ensure that certain financial data are in agreement prior to recording the data on the import sheet. The statement spreadsheets consist of data in the CEEMIS general ledger trial balances (GLTBs). The spreadsheets are prepared to ensure the following:

- The Balance Sheet and Statement of Changes in Net Position reflect the same amount for Net Position and Ending Net Position, respectively.
- The Statement of Net Cost and Statement of Changes in Net Position reflect the same amount for Net Cost of Operations.

The Balance Sheet is generated from data on the post close GLTB; the remaining statement spreadsheets are generated from data on the preclose GLTB. The financial data in the statement spreadsheets are generated at the six-digit level of the general ledger account (as reported in CEFMS) and the corresponding United States Standard General Ledger (USSGL) four-digit level.

Generate separate statement spreadsheets for each of the following eight ATBs:

- AT96AT11 Special Funds
- AT96AT12 Trust Funds
- AT96AT13 Transfer Funds [Transfer Funds are reported by the parent agency, effective FY 2007 per Office of Secretary of Defense (Comptroller),

Audited Financial Statement Guidance, Attachment 08 -
Allocation

- Parent/Child Transfer Reporting.
- AT96AT14 Borrowing Authority
 - AT96AT15 Revolving Fund
 - AT96AT16 Contributed Fund
 - AT96AT17 General Funds
 - AT96AT2 FUSRAP (Formerly Utilized Sites Remedial Action Program)

Sometimes adjustments are required at the beginning of the fiscal year to reconcile Cumulative Results of Operations and Unexpended Appropriations between CEFMS and DDRS. This is a result of journal vouchers entered into DDRS the prior fiscal year. These adjustments must be included in the statement spreadsheets and DDRS import sheets in order to balance accounts prior to uploading. Consequently, adjustments must be considered and documented in the CEEMIS General Ledger Adjustments Screen, at the beginning of the subsequent fiscal year so that entries/adjustments will pull to the Adjustments column in the applicable statement spreadsheet.

To input data into the General Ledger Adjustments Screen in CEEMIS:

- Sign on to CEEMIS Production
- Select Civil Accounting Functions
- Select View/Create/Update Report Data
- Select CFO Menu
- Select General Ledger Adjustments Screen
- Input data

	Example
o Acct Period	200500
o Usace Entity Code	AT96AT17
o Gl Acct Num	1330.00
o Ddrs Gl Acct Num	1330
o Ent	E=Entity, O=Non-Entity
o Fed	N=Nonfederal, F=Federal
o Fund	F=Funded, N=Unfunded
o Exch	X=Exchange, T=Nonexchange
o Bal	E=Ending Balance, B=Beginning Balance
o Fin (skip)	
o Other Attributes	D=Direct, ERMK, Judgment, etc.
o Debit	Dollar Amt
o Credit	Dollar Amt
- Select Save

Updates to the statement spreadsheets may be required due to the activation of new general ledger account numbers. To add general ledger accounts to the statement spreadsheets:

- Sign on to CEEMIS Production
- Select Data Manager Functions

- Select System Data Manager Screens
- Select Regulation Maintenance (submenu)
- Select General Ledger Formula Main.
- Select F2
- Type the title of the spreadsheet you wish to update (i.e., CFOBALSHT, CFONETCOST or CFONETPOS) in the GI Formula Id and Source Name fields.
- Select F3
- Determine which section of the spreadsheet you want to add the general ledger account (i.e., general ledger account 1010.11 should be added in Section 01, Fund Balance with Treasury, of the CFOBALSHT). Scroll to that section on the list and hit F9 to insert a new line. Type CFOBALSHT in the GI Formula Id and Source Name fields, 01 in the GI Acct Key field and 1010.11 in the GI Acct Num field. Or, hit F9 (to insert a new line) and F7 (to copy the line of data above the new line) and make necessary changes.
- If in any section of a spreadsheet, there are detail general ledger accounts (i.e., 5100.42, 5100.44 or 5100.4A), do a subtotal for all of general ledger account 5100. To accomplish this, type a Y in the Subtotal Ind field for each detail general ledger account.
- Select Save

The activation of new general ledger account numbers will require updates to the general ledger correlation yearend maintenance form:

- Sign on the CEEMIS Production
- Select Data Manager Functions
- Select CFO Data Manager Screens
- Select GL Corr Yearend Maint. Form
- Input data. Refer to report glcorye, general ledger correlation – year end closing, to determine which columns require data input
- Select Save

To generate the automated statement spreadsheets in CEEMIS:

- Sign on to CEEMIS Production
- Select Civil Accounting Functions
- Select Execute Civil Data Reconciliations
- Select Reconciliations
- Select CFO Recons
- Select CFO Work Sheets
- Enter desired Acct Period
- Arrow down on Report Level, select CRP
- Enter the desired ATB (i.e., AT96AT17) in the DDRS Program Group field
- Select Run
- Select desired Print/List When Produced, Printer, Days to Retain Print File and Number of Copies
- Select Run

- Click O.K. to generate report

To generate the GLTB in CEEMIS:

- Sign on to CEEMIS Production
- Select Reports
- Select Civil Works Reports
- Select General Ledger DDRS Summary Rpt
- Enter Acct Period desired
- Arrow down on Report Level, select CRP
- Arrow down on Report Phase Type, select YE for the post close TB; leave blank for the preclose TB. Select YA instead of leaving blank for the preclose TB for the 4th quarter of each fiscal year.
- Enter the desired ATB (i.e., AT96AT17) in the DDRS Program Group field
- Select Run
- Select desired Print Options, Printer, Days to Retain Print File and Number of Copies
- Select Run
- Click O.K. to generate report

When the statement spreadsheets are in balance, generate data to be included on the DDRS import sheet. Refer to Desk Operating Procedure #161 for additional information regarding import sheet.

Created by: Ernestine Canty, Accountant, CFO/Civil Reports Division (February 2007)

Revised by: Leslie S. Moose, Accountant, CFO/Civil Reports Division (May 2008)

Reviewed by: Susan Davis, Accountant, CFO/Civil Reports Division (May 2008)

Approved by: Sharon Cave, Chief CFO/Civil Reports Division (May 2008)