

DESK OPERATING PROCEDURE 161
CFO/CIVIL REPORTS DIVISION

PREPARATION OF DDRS IMPORT SHEETS

1. 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.
- d. U.S. Army Corps of Engineers Desk Operating Procedure #134, Generation and Maintenance of the Automated Statement Spreadsheet, 22 May 08.

2. Quarterly guidance includes a DDRS Import Sheet which is completed by the responsible accountant for each Adjusted Trial Balance (ATB), with the exception of AT96AT13, Transfer Funds, as those are prepared and submitted by the parent agency.

3. Treasury periodically makes changes to general ledger accounts - to the general ledger and/or an attribute. As changes are made at the Treasury level, changes must be made to the Corps of Engineers Financial Management Systems (CEFMS) and Corps of Engineers Enterprise Management Information System (CEEMIS). New general ledger point accounts may be added locally, to identify projects, new accounts/programs, or other specific identifiers. Accountants should periodically generate, in CEFMS, a Standard General Ledger Chart of Accounts and compare general ledgers and point accounts to identify new accounts. New general ledger accounts should be loaded in CEEMIS to ensure proper reporting. Reference: Desk Operating Procedure #134 for information on how to add new accounts.

4. A query was developed to incorporate general ledger accounts needed to prepare DDRS Import sheet, import.sql. Each accountant runs this query on quarterly basis for their ATB. After running query, pull into Excel, format, and do a 'sum' on the amount column. Debits should equal credits, so the grand total should be zero. If total is not zero, there could be a missing account or a rounding problem. Compare general ledger amounts to amounts from CEEMIS generated DDRS Trial Balance to ensure numbers are pulling correctly. This is just another validation check.

5. Add a column to the Excel file for "build in" items. These are items that were entered via journal voucher at the end of the prior year into DDRS that affect the current year beginning balances for USSGL 3310 - Cumulative Results of Operations, USSGL 3100 - Unexpended Appropriations, and/or USSGL 4201 - Total Actual Resources Collected. 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 into the Adjustments column in the applicable statement spreadsheet. Some ATBs may not have build in items. Reference: Desk Operating Procedure #134 for additional information on loading build in amounts in CEEMIS General Ledger Adjustments screen.
6. At this point, numbers can be loaded onto DDRS import sheets, taking care to properly record amounts on correct general ledger and attribute lines. There is a balancing tool at the bottom of the file that checks proprietary and budgetary account balances and assets and liabilities to equity account balances. If these are in balance, save the Excel file both as .xls and .csv. The .csv file is the one used to import file to DDRS.
7. When DDRS import sheet has been completed, another team member will review the import.sql Excel file and the DDRS import file to ensure that both are in agreement. Evidence of review will be annotated by the reviewer (initials, date) on the printed Excel import.sql file. For example, the reviewer will annotate, 'agrees with DDRS import sheet,' initial and date.
8. Import process is explained in DDRS User's Manual, Module VI - Input. Once import sheet has been uploaded and accepted, journal voucher and other reconciling processes may continue.

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