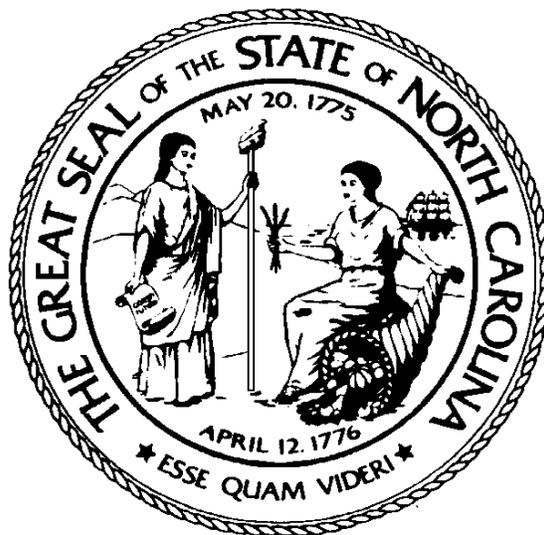


# Budget Management Training Course



State of North Carolina

# NC Accounting System



North Carolina Accounting System  
**Budget Management**  
Training Course  
*16th Edition*



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State Controller  
November 3, 2015

*This training was prepared by:*

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## Course Overview

### Overview

This course explains how the budget officer uses the North Carolina Accounting System as a tool to create, maintain, control and report his or her agency's budget.

### Audience

Budget officers  
Chief fiscal officers  
Accounting management  
Project coordinators

### Length

7 hours

### Objectives

Upon successful completion of this course, participants will be able to:

- Describe how the budget is established
- Record budget transfers
- Resolve budgetary exceptions using the budgetary control exception queue
- Process unfinished budget documents
- Review budget management reports

### Quick Reference Guides (QRGs)

QRGs contain supplemental information to help participants complete their budget management tasks. QRGs are referenced throughout the walkthroughs and activities.

### Procedures

The Procedures section contains “step-by-steps” for completing budget management tasks. The procedures may be used as a reference to perform job functions.

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## ***NOTES***      **Reports**

The Reports section provides examples of reports referenced in the course.

# Business Process Overview

## Overview

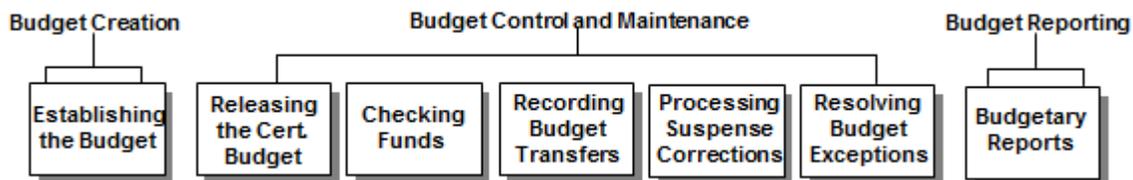
An important business process is to control and manage spending against the agency budget. The responsibility of controlling an agency's budget falls primarily on the agency's budget officer.

The budget officer oversees the following:

- Creating the budget
- Maintaining the budget on a day-to-day basis including:
  - Tracking the availability of funds
  - Transferring funds from one accounting distribution to another through budget revisions on the Integrated Budget Information System (IBIS)
- Reviewing the monthly budgetary reports (BD701 and BD702) and other management reports

## Budget Officer's Responsibilities

The following diagram illustrates the agency's budgetary responsibilities in the NCAS environment.



The NCAS budget process supports the budget officer's responsibilities as follows.

### ***Budget Creation***

The first step in the budget process is creating the certified budget (otherwise known as establishing the budget). The budget is prepared on the Office of State Budget and Management's (OSBM) Integrated Budget Information System (IBIS) and is transferred to the North Carolina Accounting System (NCAS) via an automated interface. The IBIS system has been modified to include the same accounting distribution as the NCAS (i.e., company, account, and center).

## **NOTES**

### ***Budget Control and Maintenance***

The budget maintenance process includes the following tasks.

- **Checking funds**

One of the main strengths of the NCAS is that it allows an agency to exercise complete control over its funds availability. The NCAS automatically checks that all transactions (i. e., requisitions, purchase orders, inventory, accounts payable and budgetary control transactions) **processed through** the NCAS and the E-Procurement sub-system have the necessary funds. Funds checking occurs as a real-time function. The NCAS also provides the ability to view the remaining available funds for any accounting distribution.

- **Recording budget adjustments**

Budget adjustments are recorded in the NCAS by **budget transfers** that are entered on a budget revision form in IBIS. Approved transfers are posted to the NCAS through an interface program.

- **Resolving budget exceptions**

A budget officer's responsibilities also include resolving budget exceptions. Typically these exceptions result when

- A line item exceeds the budget.
- An accounting distribution not on the Available Funds File is used.

In order to process and approve transactions, the budget officer must find the necessary funds for the line item, change the accounting distribution, reject the transaction, or approve the exception *if authorized*. The budget officer may reject the exception. If a transaction is rejected, it stays on the *Budgetary Exception Queue (BCQ)* until the document is processed correctly. In E-Procurement a rejected document is returned to the requester.

### ***Budget Reporting***

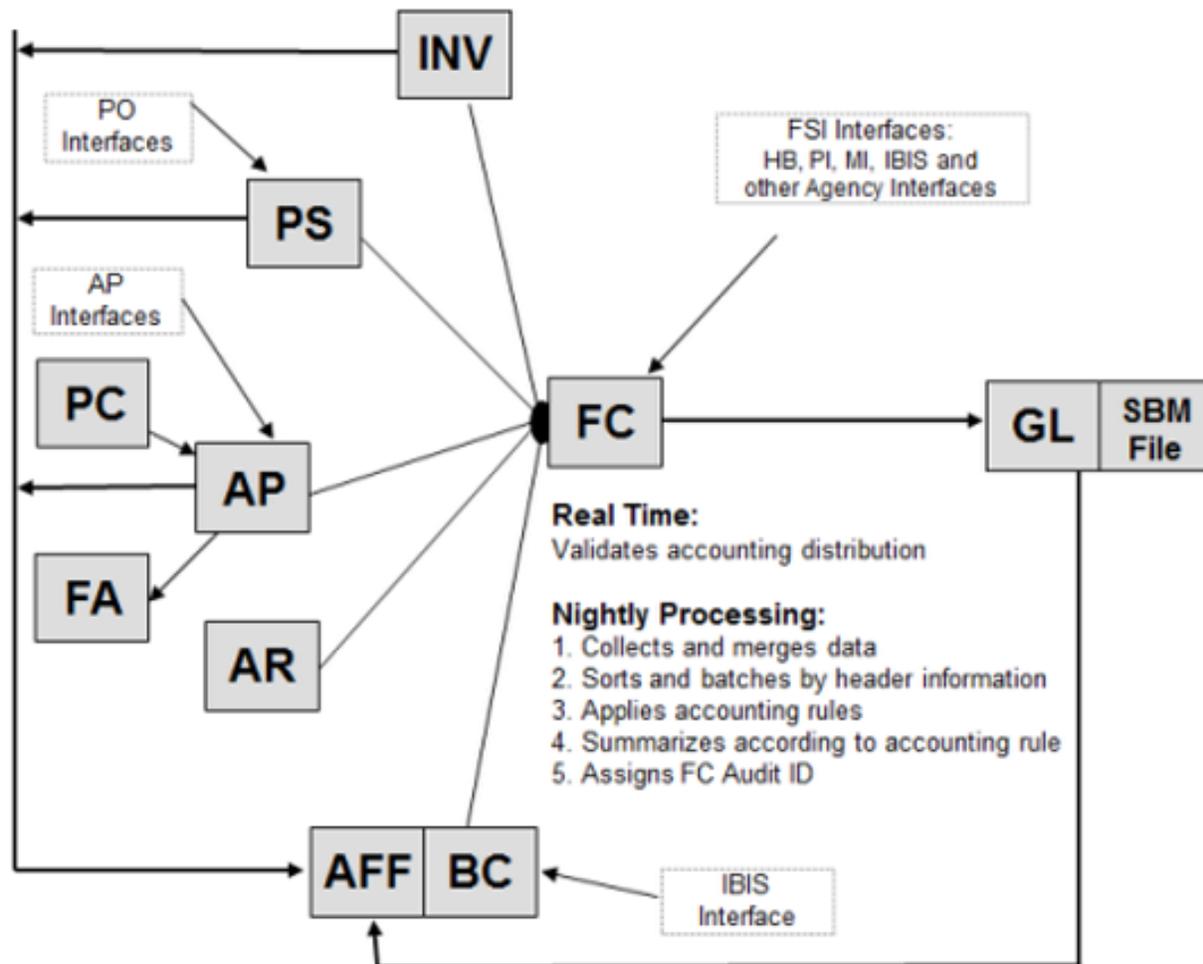
Finally, the budget officer is responsible for reviewing the agency's monthly external budget reports (BD701 and BD702) before they are released to the OSBM.

## Integration Tools

## NOTES

The North Carolina Accounting System provides an integrated set of financial and materials management modules for managing an agency's business functions. Budget officers and agency division managers use the Budgetary Control module of the NCAS to track available funds and record journal entries when suspense transactions occur.

Accounts Payable, Inventory and the E-Procurement modules integrate with the Budgetary Control module. The Budgetary Control module contains the Available Funds File (AFF). All requisition, purchase order, invoice, and usage order transactions update the AFF and must pass the available funds test before proceeding through the system.



## SUMMARY

This course explains how the budget officer uses the NCAS as a tool to maintain, control, and report his or her agency's budget. Your agency may use another term for the employee or employees who perform budgetary tasks; however, this employee is referred to as a "budget officer" throughout this course.



# Chart of Accounts

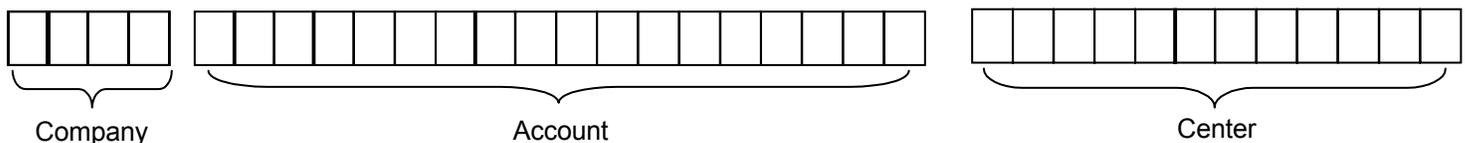
## Overview

- The NCAS Uniform Chart of Accounts is designed to ensure consistent financial management and accountability of the State's resources.
- A flexible accounting key structure is used to ensure uniformity. It also provides fund, object, budgetary, and GAAP data elements for central and agency recording and reporting requirements through its 34-character structure.
- Agencies are allowed flexibility in the key field named 'CENTER' to define their reporting needs to meet operational requirements. The Office of the State Controller (OSC) will assist agencies during the implementation stage to format an efficient center configuration.
- The NCAS Chart of Accounts and all policy related to the chart is maintained by OSC. An agency is allowed to validate its account against a master NCAS account table. This allows for a real-time validation of account/center combinations.
- The NCAS Uniform Chart of Accounts (Master Account Table) is controlled and updated by the Office of the State Controller. Any additions or revisions to the NCAS Uniform Chart of Accounts are directed to **OSC's NCAS Accounting Control** section. These revision requests are then reviewed to ensure uniformity and consistency with the NCAS Uniform Chart of Accounts.

## NCAS Financial Key

The Chart of Accounts is the financial key of the NCAS. It is organized into three main segments in the accounting key:

### NCAS ACCOUNTING KEY



### Company

- Four-position field
- System Balanced by Company
- Defines Financial Reporting Entity and GAAP Fund Type

## NOTES

### Account

- Eighteen Position Field (Eleven Currently Used)
- Details Accounting Information
- Classifies Revenues, Expenditures, and Balance Sheet Information
- Identifies Account Type, Account Subtype, Statewide Object, and Subaccount
- Fiscal Year Numbers May Also Be Included

### Center

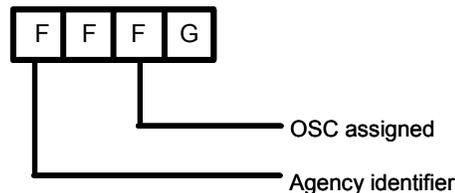
- Twelve Position Field (First Four Positions Contain Budget Fund)
- Cost Center and Other Reporting Information

\* The term 'financial key' is known by other names:

- Coding Scheme
- Financial Distribution
- Accounting Distribution
- Charge Codes
- DAS → Fund, Object, RCC, FRC

## COMPANY

The Company is the first recording element in the Chart of Accounts. The NCAS is balanced at the company level.



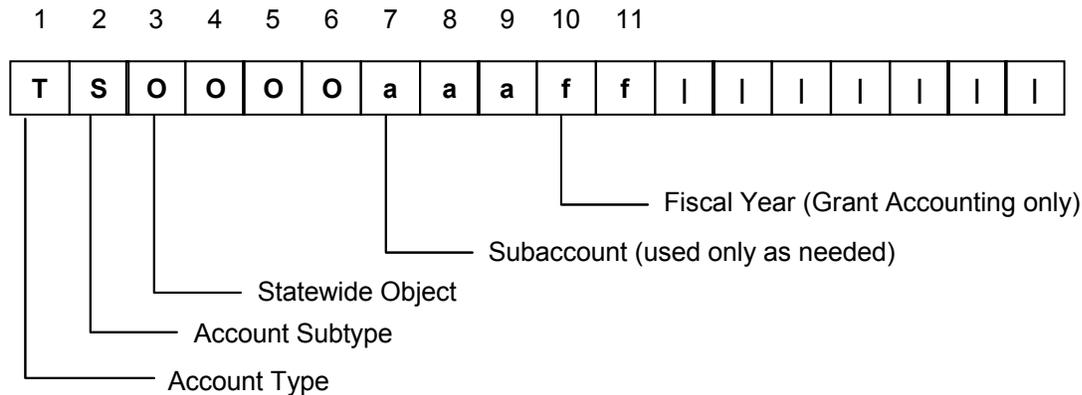
### *Agency Identifier*

The first two positions of the company are the agency identifier. The third position allows for further definition of the agency's financial reporting entity. These numbers are assigned by OSC and designate the principle department/agency as defined by North Carolina General Statutes 143A.

# ACCOUNT

# NOTES

The Account is the next segment in the Chart of Accounts. It describes the purpose of an expenditure, the type of revenues received, and the balance sheet accounts required for GAAP accounting. Eleven positions of the account are currently being used for the NCAS. The NCAS account is identified as follows:



ACCOUNT is divided into five identifiers:

- Account Type (Position 1)
- Account Subtype (Position 2)
- Statewide Object (Positions 3-6)
- Subaccount (Positions 7-9) ← (Optional)
- Fiscal Year (Grant Accounting Only) (Positions 10-11)

The first nine positions represent the NCAS account numbers. Positions 10 and 11 are reserved for a grant fiscal year indicator (where year 1991 becomes 91). For non-grant accounting functions, positions 10 and 11 are blank. The last seven positions are also left blank. They are reserved for future use of further detail and are not currently required.

## Account Type

The first position of the Account is the account type, which describes the major category of an account. Through the use of the different account types, the general ledger provides both budgetary and accrual GAAP reporting. The processing class is built within the software to indicate the accounting treatment of account types at year- end. The following is a list of account types with their normal balance and processing class, which are valid for Account position 1:

	Types	Normal Balance	Processing Class
1	Assets	Debit	1
2	Liabilites	Credit	2
3	Fund Equity and Other Credits	Credit	3
4	Revenues	Credit	4
5	Expenditures	Debit	5
6	Budget (Revenues)	Debit	6
7	Budget (Expenditures	Credit	7
8	Purchase Order Encumbrances	Debit	2
9	Reserved for Suspense Accounts	Zero	3
0	Accounts Payable Encumbrances	Debit	2

**Example**

1 2 3 4 5 6 7 8 9 10 11

5	S	O	O	O	O	a	a	a	f	f						
---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--

└────────── Actual Expenditure (Account Type)

**Data Entry Account Types**

For data entry purposes, only account types beginning with 1 through 5 are used. System accounting rules in the Financial Controller (FC) module change an account type from its original entry type to its posted account type. The following description explains this concept:

**LIFE CYCLE OF AN EXPENDITURE**

“Account type 7” (Budgeted Expenditure), “Account type 8” (PO Encumbrance), "Account type 0" (AP Encumbrance) and "Account type 5" (Actual Expenditure) represent the stages of an expenditure or expense in NCAS.

---

**Budgeted Expenditure (Account Type 7)**

**NOTES**

To establish a budget for an expenditure, an "Account type 5" is entered into IBIS. During the overnight interface process, a system accounting rule programmatically changes the "Account type 5" entered to an "Account type 7" representing a budgeted expenditure. Only the "Account type 7" transaction is recorded in the General Ledger.

**Purchase Order Encumbrance (Account Type 8)**

To establish an encumbrance, an "Account type 5" is entered in the purchasing module. When the Purchase Order is established, the "Account type 5" is programmatically converted to an "Account type 8" (purchase order encumbrance) by a system accounting rule. Only the "Account type 8" transaction is recorded in the General Ledger.

**Accounts Payable Encumbrance (Account Type 0)**

When the invoice is entered or displayed in the accounts payable module, an "Account type 5" is associated with the transaction amount. If a purchase order has been previously entered for this invoice, an accounting rule liquidates the "Account type 8" purchase order encumbrance and records an "Account type 0" (AP encumbrance). Account types "8" and "0" transactions are recorded in the General Ledger.

**Actual Expenditure (Account Type 5)**

When the check is produced, the "Account type 0" (AP encumbrance) is liquidated and the actual expenditure, "Account type 5" is recorded. Account types "0" and "5" transactions are recorded in the General Ledger.

Thus **Account types 7, 8, 0, and 5** are the progression of an expenditure from the budget, to the purchase order stage, to a payable encumbrance and finally to an actual expenditure.

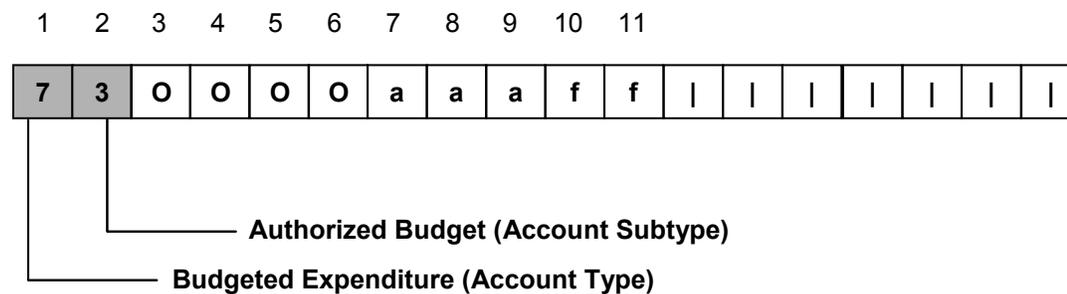
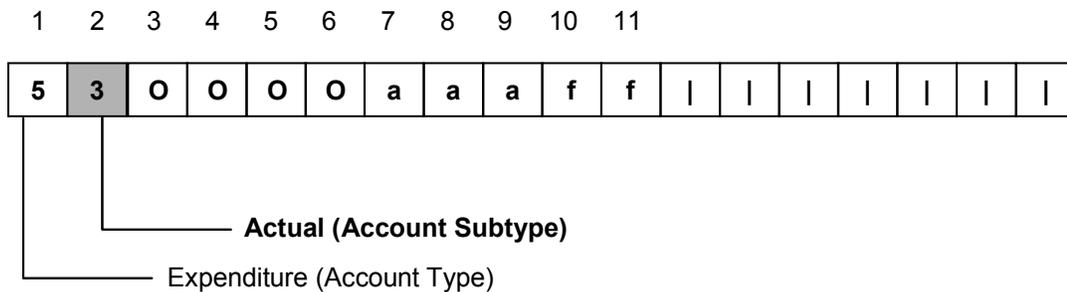
***Account Subtype***

Account subtype indicates financial and budgetary reporting requirements. The following is a list of account subtypes which are valid for each account type:

# NOTES

Account Type (Position 1)	Account Subtype (Position 2)
1,2	1 Current 2 Non-current 7 Inter-company
3	1 Contributed Capital 2 Fund Balance 3 Retained Earnings 4 Investment in Property 9 Thirteenth Month Reversal
4,5,8,0	3 Actual
5,8,0	9 Consumption
6	3 Authorized Budgeted Revenues 5 Life-to-Date Budgeted Revenues 8 Certified Budgeted Revenues
7	3 Authorized Budgeted Expenditures 5 Life-to-Date Budgeted Expenditures 8 Certified Budgeted Expenditures 9 Consumption

## Examples



## ***Establishing Account Types in the Chart of Accounts***

## ***NOTES***

When establishing the Chart of Accounts, all account types for a specific statewide object must be established. These are referred to as account type families in the NCAS.

When establishing a new expenditure account, the following family of accounts is used in the NCAS Chart of Accounts:

- 783110 - Office Supplies (Certified Budgeted Expenditure)
- 733110 - Office Supplies (Authorized Budgeted Expenditure)
- 833110 - Office Supplies (PO Encumbrance)
- 033110 - Office Supplies (AP Encumbrance)
- 533110 - Office Supplies (Actual Expenditure)

When establishing a new revenue account, the following family of accounts is used in the NCAS Chart of Accounts:

- 685100- Business License Fees (Certified Budgeted Revenues)
- 435100-Business License Fees (Actual Revenue)
- 635100- Business License Fees (Authorized Budgeted Revenues)

### ***Statewide Objects***

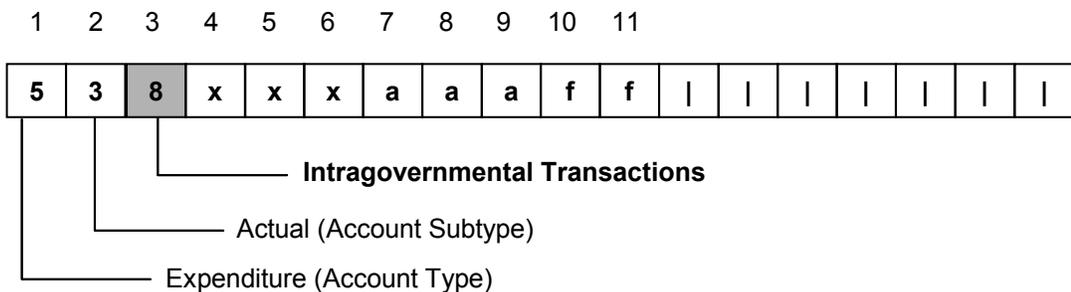
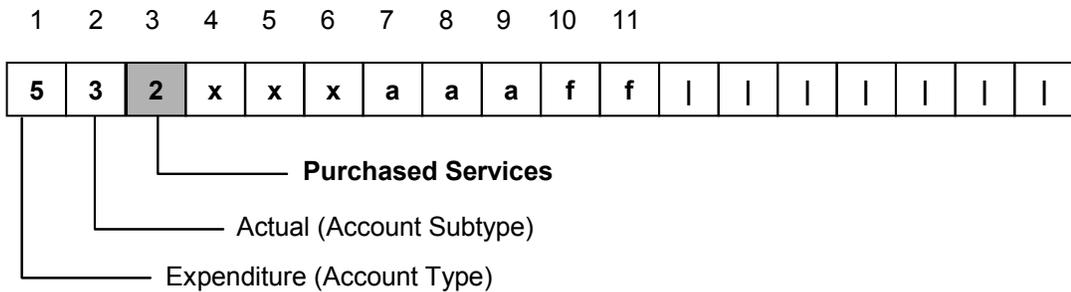
The next segment of the Account contains the Statewide Object. The following is a list of statewide object categories (groups) which are valid for each account type:

Account Type (Position 1)	Account Object (Position 3)
1	<b>1xxx</b> Cash, Cash Equivalents and Pooled Cash <b>2xxx</b> Investments <b>3xxx</b> Receivables <b>4xxx</b> Interfund Receivables <b>5xxx</b> Notes Receivables <b>6xxx</b> Inventories <b>7xxx</b> Fixed Assets <b>8xxx</b> Long-Term Obligation Debits <b>9xxx</b> Other Assets
2	<b>1xxx</b> Accounts, Payable and Accrued Liabilities <b>2xxx</b> Interfund Payables <b>3xxx</b> Notes Payables <b>4xxx</b> Capital Leases Payable <b>5xxx</b> Benefits and Claims Payable <b>6xxx</b> Bonds and Interest Payable <b>7xxx</b> Deposits Payable <b>8xxx</b> Deferred Credits <b>9xxx</b> Other Liabilities

# NOTES

Account Type (Position 1)	Account Object (Position 3)
4,6	<b>1xxx</b> Tax Revenues
	<b>2xxx</b> Grants
	<b>3xxx</b> Investment Income
	<b>4xxx</b> Sales, Service, and Rentals
	<b>5xxx</b> Fees, Licenses, and Fines
	<b>6xxx</b> Contributions and Donations
	<b>7xxx</b> Miscellaneous
	<b>8xxx</b> Intragovernmental Transactions
	<b>9xxx</b> Budgetary Accounts
5,7,8,0	<b>1xxx</b> Personal Services
	<b>2xxx</b> Purchased Services
	<b>3xxx</b> Supplies
	<b>4xxx</b> Property, Plant and Equipment
	<b>5xxx</b> Other Expenses and Adjustments
	<b>6xxx</b> Aid and Public Assistance
	<b>7xxx</b> Reserves
	<b>8xxx</b> Intragovernmental Transactions
	<b>9xxx</b> Budgetary Accounts

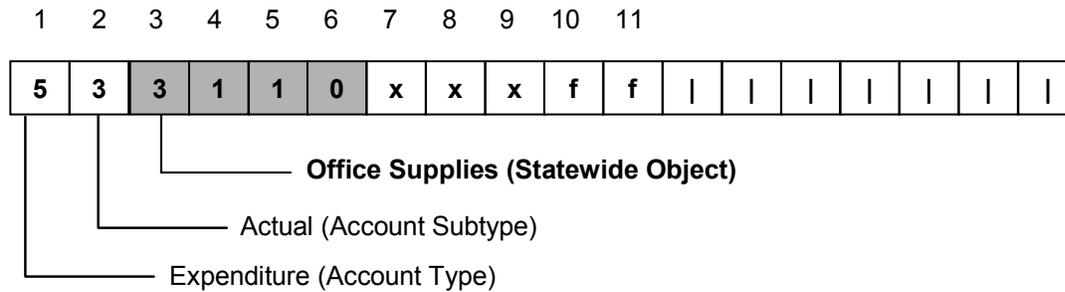
## Examples



The four position statewide object numbers and descriptions are standard, and validation to the NCAS Uniform Chart of Accounts is controlled by the OSC. Additions to the Uniform Chart of Accounts will require review and approval by the OSC.

**Examples**

**NOTES**



**Subaccount**

Positions 7-9 make up the subaccount and are used to further define the statewide object definition, if needed. Since validation to the NCAS Uniform Chart of Accounts is controlled by OSC, requests for entries to the subaccount are required to be submitted for review and approval by OSC.

**Fiscal Year**

The next two positions identify the fiscal year. The fiscal year is only included for grant accounts. If the fiscal year is used with an account, positions 7, 8, and 9 must be either identify a subaccount or be all zeros.

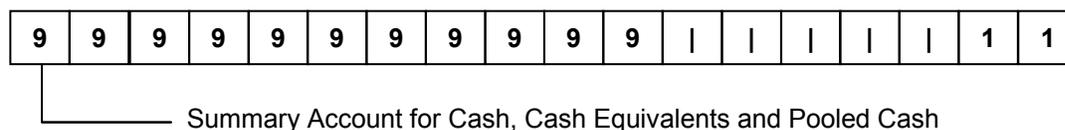
**System Defined Accounts**

"Account type 9" is used to represent NCAS/DBS **system defined accounts**.

These **system defined accounts** are used to establish a **suspense account**, which for NCAS is "99999999899." The system generates entries to this account when it encounters errors in posting.

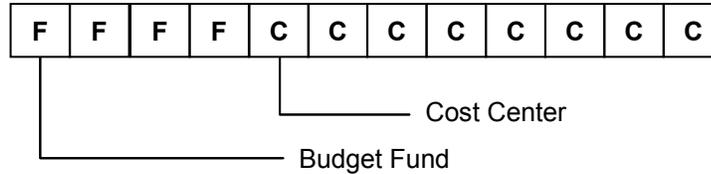
These **system defined accounts** are also used to establish summary accounts. These summary accounts are used to obtain on-line summary information and facilitate reporting. Summary accounts are defined in the NCAS as "99999999999," with account positions 17 and 18 containing the processing class and the first position of the statewide object. Summary accounts are used with summary centers.

For example, to inquire on the **Cash, Cash Equivalents and Pooled Cash** summary account, the following account would be used.



## CENTER

The Center is the last segment of the Chart of Accounts. OSC will assist agencies in defining their center structure. Account to center validation in the NCAS will be performed by the agency.



### ***Budget Fund***

The first four positions of the Center are the budget funds (program numbers) mandated by the Office of State Budget and Management.

### ***Cost Center***

The last eight positions are available to the agency for defining responsibility areas or alternate reporting needs.

All twelve positions of the Center are not required for building an agency's Center key. Only the first four positions are required. Additional positions of the Center structure should be used as necessary to define organization, funding source, project number, program, grant identifier, and other reporting needs.

### ***System Defined Center***

System defined centers are used with the suspense account and with summary accounts.

The suspense center, 999999999998, is used in combination with the suspense account. Errors and system generated transactions are posted to the suspense account/center.

The summary center, 999999999999, is used with summary accounts. Summary account/centers provide online summary information and facilitate reporting.

### ***Account-Center Combinations***

After the accounts and centers have been defined, all possible combinations of accounts to centers must be established. An entry posted to an invalid account-center relationship will be held in a suspense account.

---

The Company Fund Table is used to associate each company, fund number (Positions 1-4 of center), and fiscal year with the following:

## ***NOTES***

- Budget code
- Governmental Accounting Standards Board (GASB) number
- Fund Equity account (for closing revenues and expenditures at year end)

The fund must be recorded by the OSC in the Company Fund Table in order to be used by agencies. The information for each company contained in the Company Fund Table can be referenced in the Master Table Definitions report accessed through DSS or in the Master Table List report (C-U-GL-MASTER-TABLE-LIST) in the GLPUBLIC library in IE.





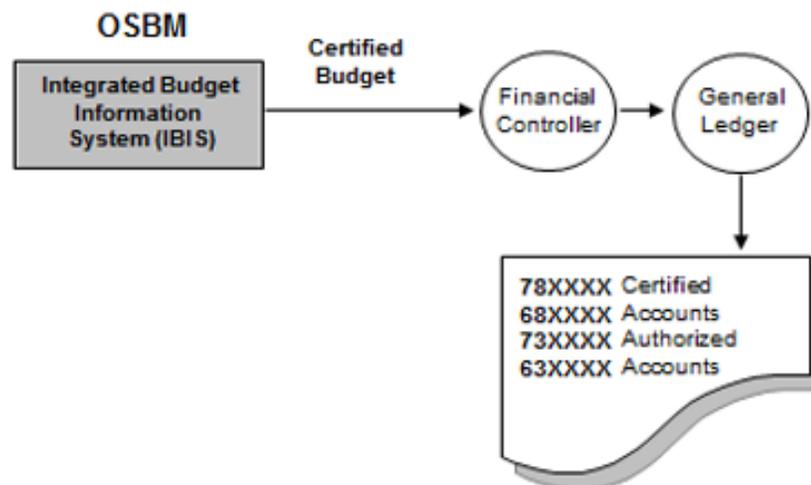
## The Budget

The Office of State Budget and Management (OSBM) defines three types of budgets as follows:

- The **recommended budget** is prepared by OSBM in even-numbered years for each ensuing biennium. It is approved by the Governor and presented for review to the General Assembly at the beginning of each long session. This budget, which is managed by OSBM in the North Carolina Integrated Budget Information System (IBIS), is not recorded in the NCAS.
- The **certified budget** documents the appropriations of the General Assembly. This budget is prepared by OSBM and the agency using IBIS. This budget constitutes the official budget for an agency. Unique accounts are established in the NCAS to record the certified budget:
  - 68XXXX for estimated revenues
  - 78XXXX for budgeted expenditures
- The **authorized budget** is the agency's working budget and reflects adjustments to certified line items, occurring through the normal business process. This budget is reflected on the NCAS Available Funds File (AFF), which keeps real-time information on budget balances. The authorized budget also has a set of unique accounts in the NCAS:
  - 63XXXX for estimated revenues
  - 73XXXX for budgeted expenditures

## NOTES Budget Creation

OSBM creates the certified budget by updating the Governor's recommended budget in IBIS to reflect the appropriations bill amounts passed by the General Assembly. As the update is completed for each agency, OSBM prepares a file to pass that agency's certified budget to NCAS via an automated interface. The agency's budget officer must contact OSBM to determine when the certified budget will be posted for his or her agency. This certified budget also posts as the agency's authorized budget, which is the working budget for funds availability control. The certified budget and the authorized budget are recorded in unique sets of accounts to support all required budgetary reporting. Therefore, the budget in IBIS must be recorded in the detail company, account, and centers needed for posting and control within NCAS.



Next OSC processes the OSBM file through IBIS to the NCAS interface program to create posting transactions for NCAS. The interface program performs the following activities:

- Generates offsetting entries to the State Appropriations or Budget Offset accounts.
- Creates reports to aid the budget officer's review of the interface results. These reports are available in Systemware under the series name FC714-1 IBIS to GL Interface.
  - **IBIS to GL Interface Posting Accounts** lists the amounts by accounting distribution with sub-totals at the company/fund level.
  - **IBIS Master File Discrepancies Report** lists errors that would prevent an accounting distribution from being added online. This report does not list all validation errors. The General Ledger Batch Proof List report lists all invalid and/or inactive accounting distribution errors.

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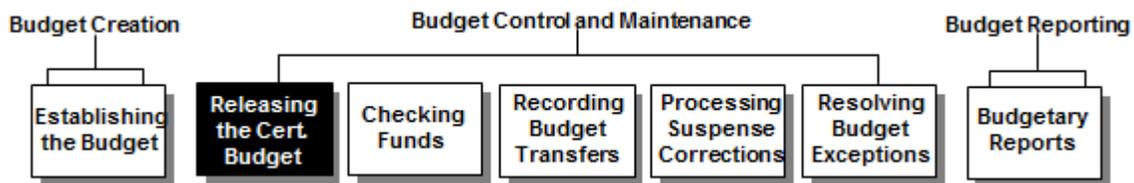
## ***NOTES***

- Posts the resulting batch to the Suspended Batch Master (SBM) in General Ledger with a closed period adjustment error. The forced error allows the budget officer to keep the batch from updating the General Ledger until all amounts are verified and any validation errors are corrected.

Lastly, the agency budget officer uses the interface reports to verify that the amounts and accounting distributions contained in the SBM match IBIS and the accounting distributions are valid and postable. The budget officer then changes the closed period indicator and releases the batch from SBM to post to the General Ledger.



## Releasing the Certified Budget from SBM



### Overview

Posting the certified budget takes a minimum of two nightly production cycles. In the first cycle, IBIS to NCAS interface posts the certified budget batch to the Suspended Batch Master (SBM) file within General Ledger. In the second cycle, the agency reviews the suspended batch and releases it for posting.

### Identifying Certified Budget Batches within SBM

The system groups the transactions to post the certified budget by company. The resulting batches are posted to the Suspended Batch Master file and can be identified by the following characteristics:

- Application area is blank
- Effective date is 07/01/YYYY

### Errors in Certified Budget Batches

The certified budget batches may contain multiple error codes. The most common error codes are:

- 168 – Closed Period. The batch header closed period indicator is incompatible with the effective date. When first posted to the SBM, all lines in the certified budget batches contain this error.
- 180 – Missing Account. The account is not valid on the current year's Chart of Accounts.
- 181 – Missing Center. The account/center combination is not valid on the current year's Chart of Accounts.
- 183 – Center Status. The account/center combination is inactive.

## NOTES

### Suspended Batch Master File Corrections

Error batches posted to the SBM file are corrected using one of the following options:

- Correct a detail line within the batch
- Delete a transaction within the batch
- Add a transaction to the batch
- Release the batch
- Correct the batch header and release the batch for processing

Transactions should not be added to a batch since no source code or FC audit ID record is created to provide audit-and-traceback capabilities. Additional transactions should be recorded by processing a correcting Budgetary Control document through the BC module.

Corrections to budgetary items should be processed through the IBIS system at OSBM and interfaced into NCAS.

Eight screens are used to identify and correct entries that have been placed in the Suspended Batch Master:

- *SBM – Suspended Batch master Processing (270)* displays the Suspended Batch Master processing capabilities.
- *SBM - - Change Batch Header (271)* displays the existing information for the SBM company ID/posting date/batch number combination for verification. This screen allows you to make changes to the batch header.
- *SBM - - Add, Change, or Delete an Entry (272)* is used to add, change, or delete an entry on the SBM.
- *SBM – Mass Change to Batch (273)* is used to apply mass changes to a suspended batch. For example, the user may change one field on every entry within a batch.
- *SBM – Delete, Activate, or Release a Batch (274)* is used to delete, activate, or release a batch from the SBM file.
- *SBM - -List Batch Headers (275)* lists all error batches on the SBM as well as released and deleted batches.
- *SBM – List Entries (276)* lists all the detail entries of a specific batch on the SBM.
- *SBM - -List Error Entries (277)* lists the detail error entries on the SBM as well as deleted or changed entries.

## WALKTHROUGH: Suspended Batch Master

## NOTES

### SCENARIO

Correct and release a suspended batch listed on the SBM. The suspended batch contains a closed period adjustment error.

1. Type **.GL** in the ACTION field and press  to access the *Online Processing (001)* screen.

```
GL                                ONLINE PROCESSING                                001
NEXT FUNCTION: _____ ACTION: _____

=====

          2 <=== ENTER SELECTION
          * * * * *
          (1) ACCOUNTING INQUIRY
          (2) ACCOUNTING ENTRY
          (3) MANAGEMENT INQUIRY
          (4) ONLINE UPDATE
          (5) SECURITY MAINTENANCE
```

2. Type **4** in the ENTER SELECTION field and press  to access the *Online Update (006)* screen.

# NOTES

```

GL                                ONLINE UPDATE                                006
NEXT FUNCTION: _____ ACTION: _____
=====
          3 <=== ENTER SELECTION
          * * * * *
          (1) SUSPENDED BATCH MASTER
          (2) LEDGER POSTING
          (3) CHART OF ACCOUNTS
          (4) BUDGET
    
```

3. Type **1** in the ENTER SELECTION field and press **Enter** to access the *Suspended Batch Master Processing (270)* screen.

```

GL                                SUSPENDED BATCH MASTER PROCESSING            270
NEXT FUNCTION: _____ ACTION: _____
=====
SBM INFO=  SBM CO ID  SBM POSTING DATE  SBM BATCH NBR  SBM ITEM NBR
          4
          -
          BATCH CORRECTIONS
          271. CHANGE BATCH HEADER
          272. ADD, CHANGE, OR DELETE AN ENTRY
          273. MASS CHANGE TO BATCH
          BATCH ACTIONS
          274. DELETE, ACTIVATE, OR RELEASE A BATCH
          BATCH REVIEW
          5
          275. LIST BATCH HEADERS
          276. LIST ENTRIES
          277. LIST ERROR ENTRIES
    
```

**Enter the processing options:**

4. Type **XX01** (company number) in the SBM CO ID field.
5. Type **any character** in the SBM INFO= column next to 275. LIST BATCH HEADERS and press **Enter** to access the *SBM - -List Batch Headers (275)* screen.
6. View the list of error batches for the selected company. The batch's condition type, data type, company, application area, batch number, batch total, effective date, and posting date are displayed. Remember that the two types of batch conditions are:
  - ERR: error batch
  - FUT: future-dated batch

## NOTES

Suspended batches may be accessed and updated using the online screens described previously. The following options are used to access the screens from the *SBM - -List Batch Headers (275)* screen.

OPTIONS	SCREENS
L – List all entries	276
E – List error entries	277
R – Release the batch with the next processing cycle	274
C – Change the batch Header	274
P – Print and delete the batch from SBM (used as an audit trail process)*	274
A – Reactivate a deleted batch	271

\* When a batch is deleted from the SBM, the audit trail to source systems is destroyed. Therefore, as a general rule, batches should not be deleted from the SBM. Before using the P option to delete an SBM batch, call the OSC NCAS Help Desk.

```

GL                               S B M -- LIST BATCH HEADERS                275

NEXT FUNCTION: _____ ACTION: _____
*** END OF LIST ***
===== PAGE 1
VIEW SBM CO ID = XX01
*** SEL = SELECT OPTIONS ***
L = LIST ENTRIES  E = LIST ERR ENTRIES  R = RELEASE BATCH  D = DELETE BATCH
C = CHANGE HDR    P = PRINT AND DELETE BATCH  A = ACTIVATE

* * * * * B A T C H   H E A D E R   I N F O R M A T I O N   * * * * *
SEL  BATCH  DATA COMPANY APPL BATCH  BATCH  EFFECTIVE  POSTING
     COND/TYPE  TYPE  AREA  NBR  TOTAL  DATE  DATE
-    ERR    2    XX01  SP  01      0.00  03/31/1995  06/01/1995
7    ERR    2    XX01  SP  01      0.00  03/15/1995  06/01/1995
     ERR    2    XX01      01  10678520.00  07/01/2001  10/11/2001
    
```

### Select the error batch header

- To review the batch header error, type **C** (for *change* header) in the SEL column next to the last error batch on the screen.
- Press  to access the *SBM – Change Batch Header (271)* screen.

## NOTES

### Identify the error

- Identify the error on the batch header by viewing the error code under the BATCH HEADER ERRORS section at the bottom of the screen. (Use the NCAS System Information Guide (SIG) to identify the error conditions.)

Note that the error is #168 (closed period adjustment error), which indicates that the batch tried to post to a closed prior period. It could not post, however, because the CLOSE PER ADJ field was not changed to 1. (1 indicates a closed period adjustment.) Therefore, the closed period adjustment indicator must be corrected on the batch header.

```

GL                               S B M -- CHANGE BATCH HEADER                               271

NEXT FUNCTION: _____ ACTION: _____
TO UPDATE THE BATCH HEADER, CHANGE THE DESIRED FIELD BELOW AND PRESS ENTER
=====
                SBM CO ID                SBM POSTING DATE                SBM BATCH NBR
                XX01                      10/11/2001                      0001

* * * * * B A T C H   H E A D E R   I N F O R M A T I O N * * * * *

BATCH TOTAL      COMPANY  APPL AREA   BATCH NBR   DATA TYPE   CLOSE PER ADJ
      10678520.00  XX01                01           2             10  0

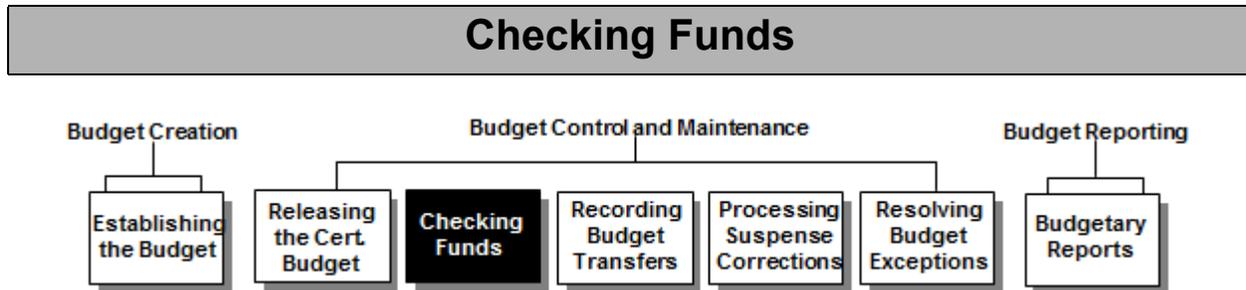
EFFECTIVE DATE   SOURCE GENERATOR CODE   PROJECT CO   REVERSING EFF DATE
      07/01/2001                0                RECUR CODE   RECUR PURGE DATE

USER SUSP  ACCOUNT      USER SUSP  CNTR      RECUR CODE   RECUR PURGE DATE

* * * * * B A T C H   H E A D E R   E R R O R S   * * * * *

      168
  
```

- To correct the batch header, tab to the CLOSE PER ADJ field and type **1** over the existing **0**. The **1** indicates that transactions can be posted to a prior period.
- Press **Enter** to accept the changes and return to the *SBM - - List Batch Headers (275)* screen.



## Available Funds File

The NCAS performs real-time (immediate) checking for the availability of funds and reserves funds for all transactions against the authorized budget. The Available Funds File (AFF) keeps real-time information on the authorized budget. Agencies access the AFF through the Budgetary Control module to view the available balances for any budgeted accounting distribution. The AFF is updated immediately whenever transactions are entered or maintained in the Purchasing, Accounts Payable, Inventory, Budgetary Control, or E-Procurement modules.

 Transactions recorded with a multi-year indicator do not update the AFF.

Inquiring against the Available Funds File provides information about budgeted funds for an accounting distribution that are:

- Committed to future expenditures by purchase requisitions
- Encumbered by outstanding obligations through purchasing and accounts payable transactions
- Spent by cash disbursements to date
- Available for use

## NOTES

The following is an example of the *Available Funds Inquiry (162)* screen:

BC										AVAILABLE FUNDS INQUIRY										162	
NEXT FUNCTION: _____										ACTION: _____											
COMP / ACCT / CNTR					ALTERNATE COMP / ACCT / CNTR																
XX01 533110 10001000					XX01 533110 1110XXXXX																
ACCT DESC: General Office Supplies					ORIG APPROPRIATION:					87,000.00											
CNTR DESC: ADMINISTRATION					LAST ACTIVITY:					03/21/1996											
87,000.00 (AUTH. BUDGET)					87,000.00 (AUTH. BUDGET)																
- 0.00 (COMMITMENT ) -					0.00 (COMMITMENT )																
- 0.00 (ENCUMBRANCE ) -					0.00 (ENCUMBRANCE )																
- 58,000.00 (EXPENDITURE ) -					58,000.00 (EXPENDITURE )																
-----					-----																
= 29,000.00 (AVAIL BAL)					= 29,000.00 (AVAIL BAL)																
L OVEREXPEND A E C G																					
V TOLERANCE BDG YTD P EST N L R										ACTIVE INACTIVE											
L POST AMT PCT GRP LTD P REV EXP C COMM S P STAT										DATE DATE											
1 Y 9999 999 Y Y N Y Y Y 5 1 0																					

## Available Balances

The available balance is the amount of the authorized budget that remains after funds are committed, encumbered, and expensed by inventory, purchasing, accounts payable, and budgetary control transactions.

- The **authorized budget** on the NCAS, which is recorded in account type 73XXXX, reflects the annual authorized budget for the accounting distribution.
- The **commitment balance** is increased when a purchase requisition is created. It is decreased when a requisition is maintained or converted to a purchase order. The amount is reflected on the Available Funds File only as a memo balance. (*Commitment transactions are not posted to the NCAS General Ledger.*)
- The **encumbrance balance** is composed of two accounting transactions:
  - A **purchase order encumbrance** on the NCAS, which is recorded in account type 83XXXX, is increased when a purchase order is created and is decreased when an invoice is matched to the purchase order. The amount may also change if the purchase order is maintained.
  - An **accounts payable encumbrance** on the NCAS, which is recorded in account type 03XXXX, is increased when an invoice is entered and is decreased when an invoice is paid. The amount may also change if the invoice is maintained.
- The **expenditure balance** on the NCAS, which is recorded in account type 53XXXX, is increased when an invoice is paid. The amount may also change if the invoice is canceled or maintained.

## NOTES

- The **original appropriation** on the NCAS, which is recorded in account type 78XXXX, is the certified budget.

The system checks the available balance for the accounting distribution recorded during the transaction. If funds are available, the system allows the transaction to be processed and updates the Available Funds File with information about the transaction.

To calculate the available balance for expense accounts, the following formula is applied:

$$\text{Authorized Budget} - (\text{Commitment} + \text{Encumbrance} + \text{Expenditure}) = \text{Available Balance}$$

**OR**

$$73XXXX - (\text{Commitment} + (83XXXX + 03XXXX) + 53XXXX) = \text{Available Balance}$$

### Exercise: Calculating the Available Balance

#### SCENARIO

You want to buy a book for \$10.00 and have an authorized budget amount of \$100.00. What is the available balance after the requisition is created, the requisition becomes a PO, an invoice is posted, and the invoice is paid?

$$\text{Authorized Budget} - (\text{Commitment} + \text{Encumbrance} + \text{Expenditure}) = \text{Available Balance}$$

- You requisition the book.

$$100 - (10.00 + \text{N/A} + \text{N/A}) = 90.00$$

- The Purchasing department issues a purchase order for the same requisition for \$11.00. (The price difference may be the result of taxes, freight, or a different unit price.)

$$100.00 - (0 + 11.00 + \text{N/A}) = 89.00$$

The available balance is now \$89.00. The system automatically releases the \$10.00 commitment reserved by the requisition and encumbers the \$11.00 for the purchase order in the (83XXXX) accounting distribution.

## NOTES

- The book is delivered, and the invoice is received and entered into the system by the Accounts Payable department.

$$100.00 - (0 + 11.00 + N/A) = 89.00$$

The available balance did not change, but the funds are encumbered in the 03XXXX accounting distribution. The system automatically unencumbered the \$11.00 from the PO encumbrance account (83XXXX) and encumbered the \$11.00 to the AP encumbrance account (03XXXX).

- The final step of the expenditure cycle occurs when the invoice is paid.

$$100.00 - (0 + 0 + 11.00) = 89.00$$

The system automatically unencumbers the \$11.00 in the AP encumbrance account (03XXXX) and expenses the amount in the expense account (53XXXX).

The available balance becomes \$89.00 and the Available Funds File is updated to reflect the transaction.

## Memo and Posted Balances

For each amount that makes up the available balance (authorized budget, commitment, encumbrance, and expenditure) the system keeps two amount fields: memo and posted.

When a transaction is first processed against an account, it updates the appropriate memo field. The memo field stores amounts not posted to General Ledger. When a transaction is extracted to post to General Ledger, the system subtracts the amount of the transaction from the memo field and updates the posted field amount. *Screen 162 Available Funds File Inquiry* displays a calculated amount: memo plus posted.

The memo field also stores transactions that are not eligible to be extracted to General Ledger such as:

- Future dated transactions (beyond the extract parameters)
- Transactions on hold or pending approval
- Requisition commitments (never extract to General Ledger)

## Rebuilding the AFF

## NOTES

After each General Ledger posting cycle, the system rebuilds the AFF to include General Ledger postings that bypass updating the AFF such as:

- Interface entries
- Accounts Payable expense entries
- Approved Budgetary Control documents that did not update the AFF

The amounts pulled from General Ledger replace the posted field amounts on the AFF. Rebuilding the AFF ensures that the available balance reflects all activity against an account.

Range record transactions define the range of accounts and centers to copy from the General Ledger to the AFF. Range records include options for alternate levels of control and tolerances.

## Levels of Control

Levels of Control are defined in the Available Funds File to control spending and to check funds. These levels determine at what accounting level funds must be available for a transaction to be accepted. Levels of control provide the flexibility to expense at a detail level and to control spending at a higher level. For example, funds may be controlled at the same level as they are expensed. An alternative is to expend at the detailed level and to check funds at a summary level.

When the Available Funds File is built, a control structure is specified to determine if funds are available for accounting distributions. Relationships are built among accounting distributions that indicate the levels at which to record expenses and to control spending within the Chart of Accounts.

The following screens give examples of these relationship levels.

BC	AVAILABLE FUNDS INQUIRY										162
NEXT FUNCTION: _____ ACTION: _____											
=====											
	COMP /	ACCT /	CNTR		ALTERNATE COMP /	ACCT /	CNTR				
XX01	533110		10001000								
ACCT DESC: General Office Supplies				ORIG APPROPRIATION:				121,384.00			
CNTR DESC: ADMIN-STATE CONTROLLER'S OFFICE				LAST ACTIVITY:				03/21/1996			
	121,384.00		(AUTH. BUDGET)							0.00	
-	0.00		(COMMITMENT )	-						0.00	
-	0.00		(ENCUMBRANCE )	-						0.00	
-	73,263.64		(EXPENDITURE )	-						0.00	
-----											
=	48,120.36		(AVAIL BAL)	=						0.00	
L	OVEREXPEND		A		E	C G					
V	TOLERANCE		BDG YTD P	EST	N	L R		ACTIVE		INACTIVE	
L	POST	AMT	PCT	GRP LTD P	REV EXP	C	COMM	S P	STAT	DATE	DATE
1	Y	0	0	Y Y	N Y	Y	Y	5 3	0		

## NOTES

In the first example, a relationship is not built with the alternate accounting distribution; therefore, funds will be controlled at the detail level.

BC										AVAILABLE FUNDS INQUIRY										162	
NEXT FUNCTION: _____										ACTION: _____											
=====										=====											
COMP / ACCT / CNTR					ALTERNATE COMP / ACCT / CNTR																
XX01 533110					10001000					XX01 533110					1110XXXXX						
ACCT DESC: General Office Supplies										ORIG APPROPRIATION:										87,000.00	
CNTR DESC: ADMINISTRATION										LAST ACTIVITY:										03/21/1996	
87,000.00 (AUTH. BUDGET)					-					87,000.00 (AUTH. BUDGET)					-						
-					0.00 (COMMITMENT )					-					0.00 (COMMITMENT )						
-					0.00 (ENCUMBRANCE )					-					0.00 (ENCUMBRANCE )						
-					58,000.00 (EXPENDITURE )					-					58,000.00 (EXPENDITURE )						
-----										-----											
=					29,000.00 (AVAIL BAL)					=					29,000.00 (AVAIL BAL)						
L OVEREXPEND										A											
V TOLERANCE										E											
L POST AMT										N											
PCT										C COMM											
GRP LTD P										S P STAT											
Y Y N Y										DATE											
Y Y N Y										DATE											
1 Y 9999 999										Y Y 5 3 0											

Note the relationship between the detail accounting distribution and the alternate accounting distribution in the second example. This allows expenditures to be recorded at the detail level and funds will be checked at the summary level.

## Tolerances

In addition to levels of control, tolerances can also be established within the Budgetary Control module. Tolerances allow you to spend a certain percentage over the budgeted amount. For example, if the available balance is \$100 and its tolerance is 10 percent, you can spend \$110 without the *system* rejecting a transaction. However, you have overspent the budgeted amount allotted to you and you must take responsibility for the budget over-expenditure.

 **Note:** Tolerance can only be used with OSBM's approval.

When multiple levels of control and tolerances have been established, balances are not updated until the transaction passes all the levels and tolerances. When a transaction is accepted, the balance is updated for the detail distribution and each related distribution at higher levels of control.

Changes to the agency's level of control and tolerances must be requested through the NCAS Support Services (Help Desk).

## WALKTHROUGH: Inquiring on the AFF

## NOTES

### SCENARIO

You want to inquire about the available funds for company XX01. Specifically, you need to check the available funds for the cellular phone account 532814 and cost center 10001000.

```
GL                                SUSPENDED BATCH MASTER PROCESSING                270

NEXT FUNCTION: _____ ACTION: 1_

=====
SBM INFO=   SBM CO ID   SBM POSTING DATE   SBM BATCH NBR   SBM ITEM NBR
-----
          BATCH CORRECTIONS
          271.  CHANGE BATCH HEADER
          272.  ADD, CHANGE, OR DELETE AN ENTRY
          273.  MASS CHANGE TO BATCH
          BATCH ACTIONS
          274.  DELETE, ACTIVATE, OR RELEASE A BATCH
          BATCH REVIEW
          275.  LIST BATCH HEADERS
          276.  LIST ENTRIES
          277.  LIST ERROR ENTRIES
```

1. Type **.BC** in the ACTION field and press  to access the *Budgetary Control Menu (001)* screen.

```
BC                                BUDGETARY CONTROL MENU                001

NEXT FUNCTION: 2_ ACTION: _____

=====

          1. INQUIRY
          2. DOCUMENT PROCESSING
          3. SECURITY
```

2. Type **1** in the NEXT FUNCTION field and press  to access the *Budgetary Control Inquiry Menu (100)* screen.

## NOTES

```
BC                                BUDGETARY CONTROL INQUIRY MENU                100
NEXT FUNCTION: 3 ACTION: _____
=====
1. JOURNAL VOUCHER
2. BUDGET TRANSFER
3. BUDGET CREATION
4. ENCUMBRANCE ADJUSTMENT
5. COMMITMENT ADJUSTMENT
6. AVAILABLE FUNDS
7. POLICY
8. UNFINISHED DOCUMENTS
```

3. Type **6** in the NEXT FUNCTION field and press **Enter** to access the *Available Funds Inquiry (161)* screen.

```
BC                                AVAILABLE FUNDS INQUIRY                161
NEXT FUNCTION: _____ ACTION: _____
=====
ENTER ACCOUNTING DISTRIBUTION
COMPANY: _____
ACCOUNT: _____
CENTER: _____
DATE FORMAT: MDY
```

4. Type **XX01** in the COMPANY field.
5. Type **532814** in the ACCOUNT field.
6. Type **10001000** in the CENTER field. Press **Enter** to access the *Available Funds Inquiry (162)* screen. Note that the company, account, and center will default to screen 162. This screen displays the current available balance from the AFF with related balances for allotments, commitments, encumbrances, and expenditures.

## NOTES

```

BC                               AVAILABLE FUNDS INQUIRY                               162
NEXT FUNCTION: _____ ACTION: _____

=====
      COMP / ACCT / CNTR                ALTERNATE COMP / ACCT / CNTR
XX01 532814                10001000      XX01 532814                1000XXXX

ACCT DESC: Cellular Phone Services      ORIG APPROPRIATION:                0.00
CNTR DESC: ADMINISTRATIVE SERVICES      LAST ACTIVITY: 04/09/1995

      50,000.00 (AUTH. BUDGET)      8      200,000.00 (AUTH. BUDGET)
-           0.00 (COMMITMENT ) -           0.00 (COMMITMENT )
-           0.00 (ENCUMBRANCE ) -           0.00 (ENCUMBRANCE )
-           0.00 (EXPENDITURE ) -           0.00 (EXPENDITURE )
-----
=      7      50,000.00 (AVAIL BAL)      =      200,000.00 (AVAIL BAL)

L      OVEREXPEND      A      E      C G
V      TOLERANCE  BDG YTD P  EST      N      L R      ACTIVE      INACTIVE
L POST AMT  PCT  GRP LTD P  REV EXP  C COMM  S P  STAT  DATE      DATE
1  Y      0      0      Y  Y  N  Y  Y  Y  5 2  0
    
```

- View the available balance in the AVAIL BAL field. The current available balance is displayed for both the distribution being inquired about and the distribution at the next highest level.
- OPTIONAL:* View the ORIG APPROPRIATION field which reflects the original certified (78XXXX) budget amount for the current available balance.

Also view the other available funds options on the bottom of the *Available Funds Inquiry (162)* screen. These are the processing options that were selected for each account when building the Available Funds File. See **QRG 1: Available Funds Options** to see a listing of the options and their descriptions.

### WALKTHROUGH: Inquiring on the AFF

#### SCENARIO

You work at the following company XX01. Check the available balance for account 534521 and cost center 10003100.

- Type **161** in the NEXT FUNCTION field and press  to access the *Available Funds Inquiry (161)* screen.
- Type **534521** over the existing account in the ACCOUNT field.
- Type **10003100** in the CENTER field. Press  to access the *Available Funds Inquiry (162)* screen.
- View the first available balance in the **AVAIL BAL** field.

## NOTES

### WALKTHROUGH: Additional Inquiry on AFF

#### SCENARIO

Inquire on available funds for the postage, freight and delivery account 532840 and cost center 10002000. (Use the existing company number.)

1. Type **532840** over 534521 in the ACCOUNT field.
2. Type **10002000** over 10003100 in the CENTER field. Press  to display the information on the new distribution.

The *Available Funds Inquiry (162)* screen displays the commitment, encumbrance, and expenditure balances. (These balances might be zero if no activity has taken place.) These balances are subtracted from the authorized budget to calculate the available balance. The available balance reflects the real-time funds available for additional expenditures.

## Funds Checking

Funds checking is the process by which the NCAS automatically checks the available balance contained in the *Available Funds File*. If a document line amount within the Accounts Payable, Budgetary Control, Inventory, Purchasing, or E-Procurement modules is greater than the available balance (plus any tolerance allowances), a message is displayed indicating a funds exception. An example of an accounts payable message is: AP 10 INVOICE ADDED WITH BC EXCEPT, ENTER REQUIRED KEY FOR NEXT INVOICE. In Budgetary Control, Inventory, Purchasing, and E-Procurement, the message is BC 225 - FUNDS NOT AVAILABLE.

The user has the option of:

- Passing the document to the Budgetary Exception Queue (available with Accounts Payable, Purchasing, and Inventory modules only)
- Putting the document on hold. (Available in Budgetary Control module only so that authorized users, such as budget officers, can approve these documents.)
- Requesting a budget transfer from a budget officer
- Rejecting the document
- Changing the accounting distribution
- In E-Procurement, withdraw the document and in edit mode, check the "Pass to Budget Officer" checkbox

The availability of funds can be checked online in the NCAS by using inquiry screens in the Budgetary Control module. These screens are listed on the *Budgetary Control Inquiry Menu (100)* screen.

## Funds Checking Strategy

## NOTES

Funds checking is most effective as a management tool when the funds checking levels mimic the agency's internal budget management process. The default funds control structure is based on budget certification levels. Agencies work with the OSC to modify the default structure to match the agency's needs.

Default Funds Control Structure	
<b>Company</b>	Funds checking occurs at the individual company level.
<b>Account</b>	<p>Funds checking occurs at either the 4-position or 6-position summary:</p> <p>6-positions summary      Accounts 531000 through 53219999999</p> <p>4-positions summary      Accounts 532200 through 53599999999</p> <p>6-positions summary      Accounts 536000 through 53899999999</p> <p>The following accounts are exempt from funds checking:</p> <p>1XXXXX      Assets</p> <p>2XXXXX      Liabilities</p> <p>3XXXXX      Equity</p> <p>4XXXXX      Revenue</p> <p>531998      Health Benefits Interface Suspense</p> <p>531999      Payroll Interface Suspense</p> <p>535680      Vendor Refund Clearing</p>
<b>Center</b>	<p>Funds checking occurs at the budget fund level (positions 1-4).</p> <p>The following centers are exempt from funds checking:</p> <p>Capital improvement funds (4XXX)</p> <p>Federal funds (3XXX)</p> <p>Other unbudgeted funds (0XXX, 2XXX, 6XXX)</p>

Under the default control structure, Level 1 is always the detail accounting distribution with an unlimited tolerance. An unlimited tolerance creates an inquiry level that does not create a funds exception. Level 2 is the default controls as described in the table above.

## Customizing Control Levels

Building a funds control structure is very flexible. Agencies are not required to use the same funds control structure for all accounting distributions. An agency's budget management practices may dictate that certain account ranges or center ranges be treated differently.

Non-consecutive portions of a center may be combined to create a new level. For example, if an agency has a center structure of Fund/RCC/ Program (FFFFAAAABBBB), a three tiered control level can be established as:

Level 1	FFFFAAAABBBB	(unlimited tolerance)
Level 2	FFFFxxxxBBBB	(no tolerance)
Level 3	FFFF	(no tolerance)

In this example, level 1 is the lowest (most detailed) point in the structure. Level 3 is the highest (most summarized) point. Any intermediate levels must fall in the hierarchy of low to high. While the system allows structures up to 10 levels, the OSC recommends that an agency set up no more than 4 levels. For a transaction to pass funds checking in this control structure example, funds must be available at both the fund/program level and the fund level.

To request a change to the funds control structure, contact OSC Support Services. Plan to allow two weeks for the OSC to update and test the new structure before it can be placed in production.

## Turning on Funds Checking

Funds checking is turned off by the OSC automatically on July 1 as part of year open processing. After budgets are posted, an agency should run the report C-U-BC-AFF-OVEREXPENDED-DIST in the BCPUBLIC library. This report lists all levels in the funds checking control structure with a negative available balance. When funds checking is turned on, postings against these accounting distributions will result in a funds exception.

To turn on funds checking, call OSC Support Services and provide a list of the companies and NCAS modules to check for funds.

## Company Policy

All agencies must abide by certain policies regarding budget processing in the NCAS. Each time a transaction is processed, the system searches for the appropriate policy to tell the system how to process the transaction. Policies control the following:

- Whether transactions update the Available Funds File
- Whether transactions are checked for funds availability at all established budget control levels

The establishment and maintenance of company policies are handled exclusively by OSC. The policies are established at a system level (default policy) and can be established at an agency company level or at a subsystem level. If policies are established for a company/subsystem, this policy would govern how transactions are processed in that subsystem.

 Specific policy for the Accounts Payable and Purchasing subsystem is always the same. The E-Procurement subsystem applies the policy established for the Purchasing subsystem.

Depending on how policy has been established for your agency, there are two ways to inquire on policy as follows:

- If an individual company policy has been established that is different from the system default, you can inquire directly on your policy.

## NOTES

- If an individual company policy has *not* been established, the system default policy is used by the NCAS during processing. The system default policy is set to check available funds at all levels of control and to update the Available Funds File for transactions.

To inquire on an individual company policy, your company number is used.  
To inquire on the system default policy, the company number 9999 is used.

## WALKTHROUGH: Inquiry on Company Policy

### SCENARIO

You work for an agency (XX01), which has an individual company policy. Inquire on the company policy for Budgetary Control (BC).

1. Type **171** in the NEXT FUNCTION field and press **Enter** to access the *Budgetary Control Policy Inquiry (171)* screen.

```
BC                                BUDGETARY CONTROL POLICY INQUIRY                                171
NEXT FUNCTION: _____ ACTION: _____
=====
1. GENERAL POLICY
2. COMPANY POLICY

COMPANY: 3
SOURCE SYSTEM: 4
```

2. Type **2** in the NEXT FUNCTION field.
3. Type **XX01** in the COMPANY field.
4. Type **BC** in the SOURCE SYSTEM field and press **Enter** to access the *Company Policy Inquiry (173)* screen. The policy for company XX01 that governs how BC transactions are processed is displayed.

## NOTES

```
BC                                COMPANY POLICY INQUIRY                                173
NEXT FUNCTION: _____ ACTION: _____
=====
COMPANY: XX01    SOURCE SYSTEM: BC
DESCRIPTION: GENERAL LEDGER COMPANY XX01

          UPDATE          LEVEL
          AVAILABLE        OF
          FUNDS           FUNDS CHECK

          5 NO                DO NOT CHECK
```

5. View the company policy. Note that the screen indicates the level at which funds are to be checked (LEVEL OF FUNDS CHECK field) and indicates whether the AFF is to be updated for transactions (UPDATE AVAILABLE FUNDS field). Also note that the description of the company is now in the DESCRIPTION field.

### WALKTHROUGH: Additional Inquiring on the Company Policy

#### SCENARIO

Your agency also has a company policy for Accounts Payable (AP). Inquire on that company policy.

1. Type **AP** over BC in the SOURCE SYSTEM field and press **Enter** to view the *Company Policy Inquiry (173)* screen. The policy for company XX01 that governs how AP transactions are processed is displayed.

## NOTES

```
BC                                COMPANY POLICY INQUIRY                                173
NEXT FUNCTION: _____ ACTION: _____
=====
COMPANY: XX01    SOURCE SYSTEM: AP
DESCRIPTION: GENERAL LEDGER COMPANY XX01

      UPDATE                               LEVEL
      AVAILABLE                             OF
      FUNDS                                 FUNDS CHECK

      YES                                    ALL LEVELS
```

Note that the screen indicates that funds are to be checked at all levels (LEVEL OF FUNDS CHECK field) and indicates that all transactions processed through the AP module are to update the AFF (UPDATE AVAILABLE FUNDS field.)

Now, check the default policy.

```
BC                                COMPANY POLICY INQUIRY                                173
NEXT FUNCTION: _____ ACTION: _____
=====
COMPANY: 2 1    SOURCE SYSTEM: 3
DESCRIPTION: GENERAL LEDGER COMPANY XX01

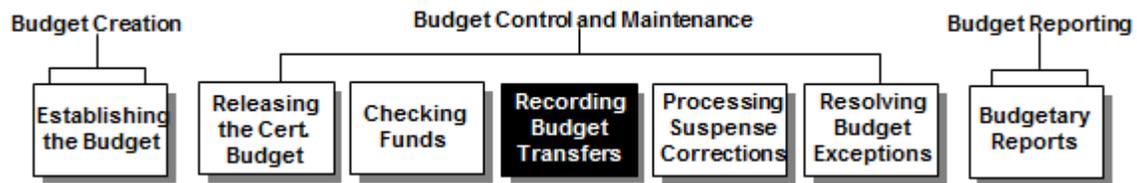
      UPDATE                               LEVEL
      AVAILABLE                             OF
      FUNDS                                 FUNDS CHECK

      4 YES                                    ALL LEVELS
```

2. Type **9999** over XX01 in the COMPANY field.
3. Type **99** over AP in the SOURCE SYSTEM field and press  to view the system default policy.
4. View the system default policy. Note that the screen indicates that the Level of Funds is at all levels and that the Available Funds File is updated for transactions processed through the NCAS modules.

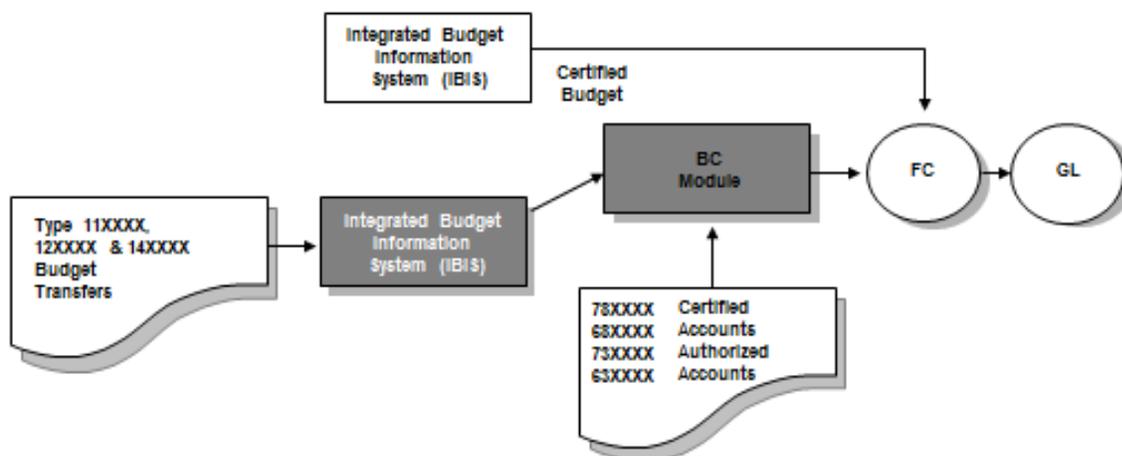


## Recording Budget Transfers



### External Budget Transfers: IBIS Budget Revisions

Agencies follow the policies and procedures established by the OSBM in determining budget transfer types (11XXXX, 12XXXX, or 14XXXX). A budget transfer is required when an accounting distribution does not have enough funds to process a transaction.



Budget transfer requests are processed on OSBM's Integrated Budget Information System (IBIS) as a budget revision. The OSBM issues budget procedures for recording and approving budget revisions in IBIS. Screens in IBIS contain the NCAS chart of accounts structure (company/account/center).

### ***Posting IBIS Budget Revisions on NCAS***

The interface of data from IBIS to NCAS is initiated once the budget revision is approved by OSBM in IBIS. The interface process transfers selected data elements from the budget revision:

- Company
- Account
- Center
- Increase/Decrease amount

---

## NOTES

- Budget revision reference number (carried in a description field within the NCAS document)
- Effective date

When a two-year budget revision is interfaced, only information from the first year is transmitted to the NCAS. Second year information is submitted under a separate process at the beginning of the second fiscal year.

The IBIS to NCAS interface runs daily at 5:00 PM. Revisions must be approved prior to this time in order to be included in the process.

### ***IBIS to NCAS Processing***

Budget revisions in IBIS are created using the 43XXXX or 53XXXX accounts. The interface adds an accounting rule to each transaction to change the first character of the accounting distribution to a 63XXXX or 73XXXX account number and to generate the appropriate offsets. For a list of these accounting rules used in the interface, refer to **QRG 6: IBIS to NCAS Interface**.

Next, the interface edits the batch to determine if the accounting distributions are valid for an entire budget revision. If there are invalid distributions, all entries for the budget revision are deleted from the interface file. The invalid distributions are identified on the **Invalid Accounting Distributions Not Processed in NCAS** report. The agency must correct the invalid distributions. The interface process automatically includes the corrected file with the next cycle. IBIS will continue to send the budget revision until NCAS indicates a successful update.

If no errors are encountered, the IBIS interface entries are posted to Budgetary Control as Budget Create documents. These documents are extracted from Budgetary Control to the Financial Controller and posted to the General Ledger during the nightly production cycle. IBIS receives a feedback file from NCAS listing successful updates.

### ***Interface Reports***

There are four *daily IBIS-to-BC interface reports* that verify IBIS processing. These reports are produced whenever data has been interfaced into the BC system from IBIS. The reports are available through Systemware in report series BC305-1 IBIS to BC.

- The **BC Document Detail** report lists totals by accounting rules and document types.
- The **Revisions to the Authorized Budget** report lists transfers that were made to the authorized budget.
- The **Revisions to the Certified Budget** report lists transfers that were made to the certified budget.
- The **Invalid Accounting Distributions Not Processed in NCAS** report lists rejected IBIS entries with error messages for entries with invalid company/account/center combinations. These entries do not post to the NCAS.

---

## ***Processing a Two-year Budget Revision***

## ***NOTES***

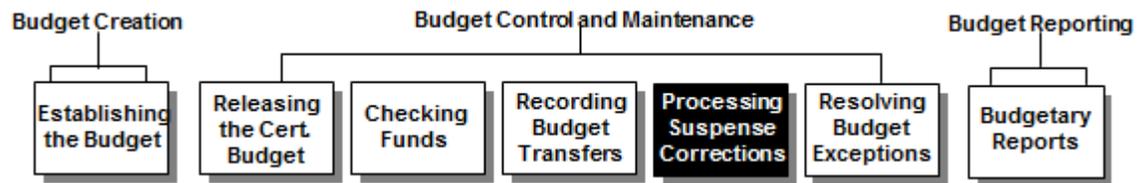
**IBIS Second Year Budget Revision Transaction** is a biennial interface that loads the second year's transactions from a two-year budget revision into the NCAS. This interface is run at the beginning of the second year of each biennium. An agency must coordinate the posting of these transactions to the NCAS with the OSBM. The interface posts the transactions to Suspended Batch Master (SBM) with a closed period adjustment error. The agency must correct the closed period error and any other accounting distribution errors before releasing the batch.

There are two interface reports to verify that all transactions have been processed by the interface. These reports are found in Systemware series FC717-1 2ND YEAR IBIS REV.

- The **IBIS Second Year Revisions Posting Transactions** report lists the budgetary amount by accounting distribution sorted by budget code and budget revision Reference number. Agencies use this report to insure that the interface amounts are correct and that all second year budget revision transactions were processed.
- The **Interface Error** report lists errors that would prevent an accounting distribution from being added online. Review the Batch Proof List report for other invalid and/or inactive accounting distribution errors. These errors must be corrected before the agency tries to release the batch from Suspended Batch Master (SBM).



## Processing Suspense Corrections



### Overview

For most agencies, a transaction posts to a suspense account/center in the General Ledger when a detail line of an otherwise correct batch, extracted from an NCAS module (such as BC) or an external interface (such as IBIS) contains an error. The system posts the error transaction to a suspense account/center (99999999899/999999999998) to provide a balanced entry and allow all other correct batch detail transactions to post to the General Ledger. Transactions posted to the suspense account/center are cleared by making appropriate entries in the Budgetary Control module.

### Evaluating Suspense Entries

Before processing a correcting entry, the following error conditions must be evaluated:

- If the error occurred because the accounting distribution on the entry was correct but not valid or active on the General Ledger, the accounting distribution must be established on the agency's Chart of Accounts prior to journalizing a correcting entry.
- If the error occurred because an accounting distribution was not correct, an entry must be recorded to reflect the correct accounting distribution and to clear the balance in the suspense account/center.

### Correcting Certified Budget Suspense Errors

To correct the suspense errors resulting from posting the certified budget, enter corrections on the Budget Creation screens as a data type 1 transaction. Select the appropriate accounting rule based on the following table:

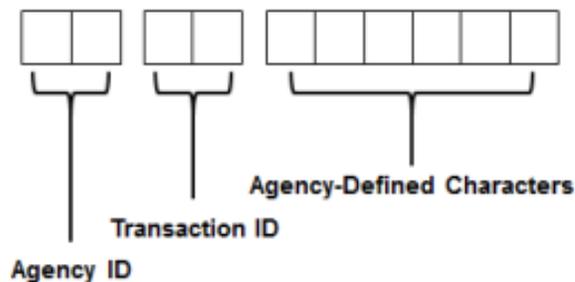
Account Posted to Suspense	Use Doc ID	Accounting Rule	Results of Accounting Rule
Begins with 63	11, 12, or 14	46	Posts to 63XXXX with offset to suspense
Begins with 73	11, 12, or 14	47	Posts to 73XXXX with offset to suspense
Begins with 68	11, 12, or 14	48	Posts to 68XXXX with offset to suspense
Begins with 78	11, 12, or 14	49	Posts to 78XXXX with offset to suspense
Includes both 63 and 68	11, 12, or 14	50	Posts to 63XXXX and 68XXXX with offset to suspense
Includes both 73 and 78	11, 12, or 14	51	Posts to 73XXXX and 78XXXX with offset to suspense

The *Budget Creation Entry* screens are as follows:



The first *Budget Creation Entry* (231) screen is used to assign a unique document ID and to identify the document with your initials in the application area. It also records information needed to begin processing a transaction.

- The **document ID** defines a unique document. It is comprised of 10 characters.

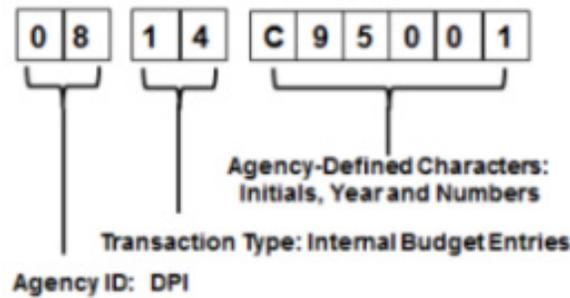


The first two characters comprise the agency ID. The second two characters identify the transaction type. For example, 14 represents an internal revision. The last six characters, which are agency-defined, are used to further distinguish one document ID from another.

For example, you can use your last initial followed by the last two digits of the current year and three numbers. (You can use a document ID only once until the document is purged from the NCAS online file. Therefore, it is wise to keep a document ID log.)

The following is an example of a document ID. (See **QRG 3: Document IDs** for more information.)

## NOTES



- The **application area code** consists of the operator's initials in order to identify the originator of a document. This code is used to sort some of the budgetary control reports by operator.

The second *Budget Creation Entry (232)* screen is used to define the document header data, including the document control total. The header information applies to all lines of the document. Screen 232 also allows you to identify the data type, as follows:



- **Data Type 1** transactions are one-sided entries. Based on the accounting rule provided, the system should generate an offset transaction. (*The document control total is equal to the total debits and total credits, ignoring the sign.*) The DATA TYPE CODE field should be 1 for budget creation transactions.
- **Data Type 2** transactions are two-sided or balanced entries. (*The document control total is equal to the sum of all credits or the sum of all debits.*)

The third *Budget Creation Entry (233)* screen is used to record each entry of a budget creation entry line-by-line.



### WALKTHROUGH: Creating a Budget Creation Document to Correct the Suspense Account

#### SCENARIO

You forgot to set up a budgeted expenditure distribution that was used in the certified budget IBIS to NCAS interface. The invalid distribution was posted to the suspense account and needs to be cleared by entering a Budget Creation entry. The transaction amount was \$400.00 and needs to be cleared from the suspense account and posted to the correct account 733110 and center 10001000. You have established the distribution in the General Ledger and are ready to make the correction. Use the following Budgetary Control Entry form to complete the transaction.

Create a data type 1 Budget Creation entry using accounting rule 47. This accounting rule changes the original transaction account to a 73xxxx account and generates an offset to the suspense account for each line entered.

## NORTH CAROLINA ACCOUNTING SYSTEM BUDGETARY CONTROL ENTRY

DOCUMENT ID:

Page  of

TYPE OF ENTRY:	
JOURNAL VOUCHER	
BUDGET TRANSFER	
BUDGET CREATION	<input checked="" type="checkbox"/>
ENCUMBRANCE ADJ	
COMMITMENT ADJ	

APP CODE:

GL EFFECTIVE DATE:

DATA TYPE CODE:

CLOSED PERIOD ADJ:

TOTAL DEBITS: \$

TOTAL CREDITS: \$

Data Type 1 Total \$

Line #	COMPANY	ACCOUNT	CENTER	AMOUNT	DR/CR	LINE DESCRIPTION	ACCT RULE
1	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> 0 1	5 3 3 1 1 0	1 0 0 0 1 0 0 0	4 0 0 00	CR	Correct IBIS suspense entry	4 7
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							

JUSTIFICATION: \_\_\_\_\_

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

Entered by: \_\_\_\_\_ Date: \_\_\_\_\_

INSTRUCTIONS: Preparer must complete the following: Document ID (per instructions), GL Effective Date, Page, Company, Account, Center, Amount, DR/CR, Description (optional), Total Debits, Total Credits, Prepared By, Date and Explanation. The description cannot exceed 30 characters; it will be keyed exactly as written. All forms must be reviewed and approved by someone in the preparer's section. Every line must be valid and funds must be available prior to submitting the entry to be keyed.

1. Type **.BC** in the ACTION field and press **Enter** to access the *Budgetary Control Menu (001)* screen.

## NOTES

```
BC                                BUDGETARY CONTROL MENU                                001
NEXT FUNCTION:  2  _____ ACTION:  _____
=====
1. INQUIRY
2. DOCUMENT PROCESSING
3. SECURITY
```

2. Type **2** in the NEXT FUNCTION field and press **Enter** to access the *Budgetary Control Document Entry Menu (200)* screen.

```
BC                                BUDGETARY CONTROL DOCUMENT ENTRY MENU                                200
NEXT FUNCTION:  3  _____ ACTION:  _____
=====
1. JOURNAL VOUCHER
2. BUDGET TRANSFER
3. BUDGET CREATION
4. ENCUMBRANCE ADJUSTMENT
5. COMMITMENT ADJUSTMENT
7. POLICY
```

3. Type **3** in the NEXT FUNCTION field and press **Enter** to access the *Budget Creation Entry (231)* screen.

# NOTES

BC	BUDGET CREATION ENTRY	231
NEXT FUNCTION: _____	ACTION: _____	
=====		
ENTER KEY INFORMATION		
OPTION:	<b>4</b>	
DOCUMENT ID:	<b>5</b>	_____
APPLICATION AREA:	<b>6</b>	
DATE FORMAT:	MDY	
OPTIONS: (A)DD OR (C)ONTINUE		

## Enter the document information

- Type **A** in the OPTION field to *add* a budget creation document.  
 You can also type **C** in the OPTION field, which allows you to *continue* working on a document that was previously put on hold.
- Create **your document ID** and enter it in the DOCUMENT ID field. Remember that it is a good idea to keep a document ID log. For purposes of this course, you can record your document ID in the following boxes:

X	X	1	1						
---	---	---	---	--	--	--	--	--	--

- Type **your initials** in the APPLICATION AREA field and press **Enter** to access the *Budget Creation Entry (232)* screen.

## NOTES

```
BC                                BUDGET CREATION ENTRY                232
NEXT FUNCTION: _____ ACTION: _____
=====
APP: ??
DOCUMENT ID: XX11XXXXXX

EFFECTIVE DATE      7 _____          TOTAL                8 _____
COMPANY ID          9 _____          DATA TYPE CODE      10 _____
LEVEL OF FUNDS CHK - _____          UPDATE AFF           - _____
SOURCE GEN CODE    - _____          CLOSED PRD ADJ      - _____
PROJECT COMPANY    - _____

OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____
```

### Enter the document header information

7. Type **today's date** or the date you want the Budget Creation entry to become effective in the EFFECTIVE DATE field. Use the MDY format. This date applies to all related detail lines.
8. Type **400.00** in the TOTAL field. The NCAS assumes two decimals points; however, it is recommended that you type the decimal and the cents to avoid errors.
9. Type **XX01** in the COMPANY ID field. The company ID will default to screen 233.
10. Type **1** in the DATA TYPE CODE field to indicate a *one-sided transaction* entry. (The accounting rule generates the offsetting transaction.)
11. Press  to access the *Budget Creation Entry (233)* screen. If the system does not accept the data you have entered, it displays a message and waits for the correct information to be entered.

## NOTES

Screen 232 contains optional fields that allow the system defaults to be overridden. Note that with the last two options, only authorized personnel can override the default.

- The CLOSED PRD ADJ field is generally blank, indicating that the transaction period is open (current). The current period is open for one month. In the last working day of the month, a new period is opened. On the first working day of the month, the previous period is closed. Check the EFFECTIVE DATE field to indicate if an entry transaction should be posted to a closed period. If the transaction is a closed period adjustment, type **1** in the CLOSED PRD ADJ field.
- The LEVELS OF FUNDS CHK field generally defaults to the system policy. Authorized personnel can override the default for a specified transaction.
- The UPDATE AFF field generally defaults to the system policy. Authorized personnel can override the default for a specified transaction.

BC	BUDGET CREATION ENTRY		233
NEXT FUNCTION: _____ ACTION: _____			
BC 202: END OF DOCUMENT			
=====			
APP: ??			
DOCUMENT ID: XX11XXXXXX		TOTAL:	400.00
LINE <b>12</b>	TRANSACTION CODE <b>13</b>		
COMP/ACCT/CNTR	<b>14</b> 1		
DEBIT/CREDIT AMOUNT	<b>15</b>		
DEBIT/CREDIT CODE	<b>16</b>		
DESCRIPTION	<b>17</b>		
PROJECT COMP/CODE		ACCOUNTING RULE <b>18</b>	
EFFECTIVE DATE	09/08/2003	SOURCE CODE	
LEVEL OF FUNDS CHK	-	UPDATE AFF	-
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____			

### Enter the first detail line of the document

12. Type **1** in the LINE field to start the document transaction. The numbers 1 to 9998 identify each detail line. Line number 9999 is reserved for system use.
13. Type **A** in the TRANSACTION CODE field to *add* a new document line.

You can also type **C** to *change* information previously entered for a document line, **D** to *delete* a detail line or **\*** to clear an error on the line

## NOTES

14. Type **533110** (account number) and **10001000** (center number) in the COMP/ACCT/CNTR field.
15. Type **400.00** in the DEBIT/CREDIT AMOUNT field.
16. Type **CR** or **40** in the DEBIT/CREDIT CODE field to indicate a *credit* transaction. (When you type CR in this field, the number 40 is displayed on future screens.)

The following codes can be entered in the DEBIT/CREDIT CODE field.

Data Type 1	Debit	<b>DR</b> or <b>00</b>
	Credit	<b>CR</b> or <b>40</b>
Data Type 2	Debit	<b>DR</b> or <b>10</b>
	Credit	<b>CR</b> or <b>60</b>

17. Type **Correct IBIS Suspense Entry** in the first DESCRIPTION field to identify the transaction. There are two other fields to use for a more detailed description if necessary. Information entered in the DESCRIPTION fields becomes part of the transaction.
18. Type **47** in the ACCOUNTING RULE field. This accounting rule will automate the entry to the suspense account and center and will clear the original error.

The accounting rule:

- Tells the system how to process the transaction
- Describes the accounting distribution type (6XXXXX or 7XXXXX)
- Generates any new accounting entries if necessary

19. Press  to accept the first line of the transaction.

If the system does not accept the data you have entered, it displays a message and waits for the correct information to be entered. If the correct information has been entered, the system displays a blank document line screen in order to record information for the next detail line. Note that the company, account, and center from the previous document line remain on the screen.

-  If more lines are needed, enter **the next sequential number** in the LINE field. Also enter the information for this line in the required fields.

## NOTES

```
BC                                BUDGET CREATION ENTRY                                233

NEXT FUNCTION: _____ ACTION: _____
BC 202: END OF DOCUMENT
=====

APP: SC

DOCUMENT ID: XX11XXXXXX                                TOTAL:                                400.00

LINE _____ TRANSACTION CODE *
COMP/ACCT/CNTR    XX01 533110                                10001000
DEBIT/CREDIT AMOUNT _____
DEBIT/CREDIT CODE _____
DESCRIPTION        CORRECT IBIS SUSPENSE ENTRY

PROJECT COMP/CODE _____ ACCOUNTING RULE _____
EFFECTIVE DATE    09/08/2003                                SOURCE CODE _____
LEVEL OF FUNDS CHK -                                     UPDATE AFF _____

OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE 20
```

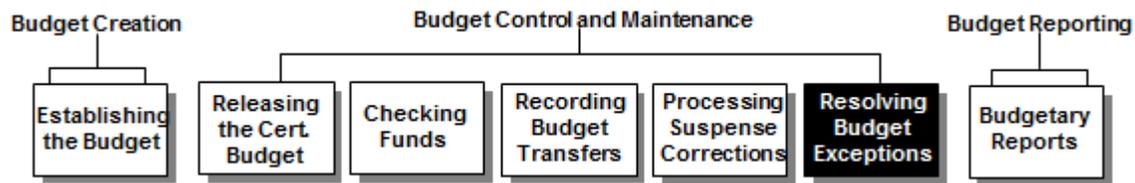
20. Type **END** in the OPTIONS field and press  to *end* the transaction after all lines have been entered.

By typing one of the following commands in the OPTIONS field (at the bottom of screen 233), you can complete, store, delete, modify, or review a document.

- END indicates that you are finished entering document information.
- HOLD stores document information for later completion.
- KILL completes the deletion of a document. All document lines and information must first be deleted before using this command.
- NEXT LINE allows you to enter the number of the detail line that you want to change or review.

If a document does not contain any errors, the following message is displayed: **BC 222: XX11XXXXXX HAS BEEN ENDED SUCCESSFULLY**. If necessary, the system displays messages that alert you to errors in the credit, debit and accounting distribution numbers.

## Resolving Budgetary Exceptions



### Types of Exceptions

Available funds are checked before any documents are completed in the Accounts Payable, Inventory, Purchasing, and E-Procurement modules.

There are two types of exceptions that can occur when checking the Available Funds File:

- An **account exception** occurs when a valid General Ledger accounting distribution cited on the document line is not defined on the Available Funds File. Account exceptions usually occur when new distributions are entered in the General Ledger and have not been included on the Available Funds File. Within E-Procurement, an account exception occurs when the account or center is not available through the Additional Choices icon. New accounting distributions added to General Ledger during the day are available in E-Procurement the following morning.
- A **funds exception** occurs when funds are unavailable for an accounting distribution or an alternate level of control. If the current transaction is accepted, the available balance for the distribution is exceeded, even after a tolerance is applied.

### E-Procurement Documents with Funds Exceptions

When a funds exception occurs on an E-Procurement document, the document is returned with a Denied status. The requisition's Pre-Encumbrance Status field displays the message "Failed pre-encumbrance". A comment also displays in the comments section with the NCAS error message **BC225: Funds Not Available**.

The requisition may be resubmitted after a budget transfer adds additional funds to the accounting distribution. Other options include withdrawing the requisition and editing the document to:

- Delete the problem line.
- Change the accounting distribution.
- Adjust the quantity, price, or other cost related field to calculate a lower line cost.
- Select the Pass to Budget Officer checkbox.

---

## NOTES

Upon submit, E-Procurement will check for funds again. Or if the Pass to Budget Officer option is selected, the E-Procurement adds the Override Budget Officer role to the approval path. The Override Budget Officer can change the requisition, process a budget transfer and resubmit, deny the requisition, or override the funds exception.

## BC Documents with Exceptions

If an exception occurs within a Budgetary Control document detail line, the system displays a message on the screen. The message indicates that the document line has an exception.

Some examples of the error messages are as follows:

- **BC 224: ACCOUNT DISTRIBUTION INVALID**
- **BC 225: FUNDS NOT AVAILABLE FOR COMPANY/ACCT CENTER**
- **BC 226: ACCOUNT DISTRIBUTION COMP/ACCT/CTR NOT POSTABLE**

You can resolve the exception by:

- Deleting the data for the line.
- Changing the accounting distribution and reprocessing the line.
- Holding the document for later resolution (The current line with the exception cannot be held.).
- If authorized, overriding the value of the Available Funds File or the Levels of Fund check.

## Budgetary Control Exception Queue

Funds exceptions on Account Payable documents are passed automatically to the *Budgetary Control Exception Queue* for review by the agency's budget staff. Users can also pass funds exceptions on documents in the Inventory or Purchasing module to the *Budgetary Control Exception Queue*. If the budget exception is approved, the document is available for further processing. Some agencies may not allow overspending within the ranges established by the Available Funds File. If such is the case, documents are either rejected or placed on hold until funds can be transferred to cover the overexpenditure.

When a document is passed to the *Budgetary Control Exception Queue*, the system adds the line exception to the queue. The *BCQ* allows you to view and resolve the exceptions.

The Budgetary Control Exception Queue screen displays as follows:

**NOTES**

OCP		BUDGETARY CONTROL EXCEPTION QUEUE				BCQ	
NEXT FUNCTION: _____		ACTION: _____		09/16/2003		08:43:59	
REQUEST: _____		=====					
COMPANY : XX01	CENTER : AAAA	999999999999		DOC TYPE	: inv		
ENTITY : _____	DOC NBR: _____	_____		RELEASE NBR:	_____		
INV DATE: _____	PAY NBR: _____	_____		LINE NUMBER:	_____		
VNDR NBR: _____	VNDR SHORT NAME: _____						
	DOC					BC	
CO	CENTER	TYPE	ENTY	DOCUMENT NBR	LINE	AMOUNT	STATUS ACT
XX01	10002000	INV	XXPT	INVOICE #1	0001	60,000.00	FUNDS E _____
ACCT: 533110				VNDR: 560746125	A	INV DTE:04/10/2003	PAY NO:001 000
XX01	10002000	INV	XXPT	INVOICE #2	0001	55,000.00	FUNDS E _____
ACCT: 533110				VNDR: 710415188	AH	INV DTE:04/10/2003	PAY NO:001 000
XX01	10002000	INV	XXPT	INVOICE #3	0001	80,000.00	FUNDS E _____
ACCT: 533110				VNDR: 561301618	A	INV DTE:04/10/2003	PAY NO:001 000
				PAGE: 1	STATUS: END OF LIST		

Specific information may be requested to limit the display of documents on the *BCQ* screen. The following are the search criteria methods:

- To view all documents within a unique company *without* regard to center:
  - Type the company code in the COMPANY field.
  - Type AAAA in the first CENTER field.
  - Type 999999999999 in the last CENTER field.
- To view documents within a unique company relating to a specific center range:
  - Type the company code in the COMPANY field.
  - Type a more specific center range, such as 10001000 to 10002000.
  - Leave the document type blank to view all documents or type one of the following specific document types:
    - Type **INV** or **I** in the DOC TYPE field to view invoices
    - Type **PO** or **P** in the DOC TYPE field to view purchase orders (created through the Purchasing module only)
    - Type **REQ** or **R** in the DOC TYPE field to view requisitions (created through the Purchasing module only)
    - Type **UO** or **U** in the DOC TYPE field to view usage orders, which comprise the main document in the Inventory module

## NOTES

Additional fields that can be entered to limit the search criteria are as follows:

- Buying or paying entity
- Document number
- Invoice date
- Payment number
- Line number
- Vendor number
- Vendor short name

For more information on valid combinations, use online help.

Once search criteria has been entered, the following types of problem documents will be displayed in the BC STATUS column:

- A funds exception (FUNDS E)
- An account exception (ACCT EX)
- A funds rejection (FUNDS R)
- An account rejection (ACCT RE)

Once you know the problem with the document on the *BCQ*, you can take one of the following actions:

- Transfer funds to the deficient general ledger distribution, and re-edit the line on which the funds exception occurred
- Call the OSC Support Services and request the missing general ledger distribution be added to the AFF and re-edit the account exception
- Approve the exception
- Reject the exception (remains on *BCQ* until deleted)

To view exceptions, you can access the *Budgetary Control Exception List, BCEL*. However, to resolve an exception, you must use the *BCQ*.

- 📁 Account and funds exceptions on E-Procurement documents must be processed within the E-Procurement system. E-Procurement document exceptions do not display on the Budgetary Control Exception Queue screen.

**NOTES**

The following walkthrough demonstrates how to view and reapply an invoice exception.

**WALKTHROUGH: BCQ - Invoice Exceptions with a Budget Transfer**

**SCENARIO**

As a budget officer, you are responsible for reviewing and approving budgetary exceptions. Your agency allows users to pass documents to the BCQ if funds are not available. When you access the BCQ, you notice that there are several exceptions, including a \$60,000 exception.

1. Type **.AP** in the ACTION field and press  to access the *Accounts Payable* main menu (APM). (This screen can also be accessed from the Purchasing module.)

OCP AP	ACCOUNTS PAYABLE	APM	
NEXT FUNCTION: <b>2</b> _____	ACTION: _____	09/16/2003 09:40:49	
=====			
FUNCTIONS		SETUP/MAINTENANCE	
ACTIVITY	DESCRIPTIONS	ACTIVITY	DESCRIPTIONS
=====	=====	=====	=====
DEM	DOCUMENT ENTRY	CPM	COMMON POLICY
DMM	DOCUMENT MAINTENANCE	CVM	COMMON VENDOR
DIM	DOCUMENT INQUIRY	SMM	SYSTEM MAINTENANCE
PYM	PAYMENT CONTROLS		
BRM	BANK RECONCILIATION		
BEM	BUDGETARY EXCEPTIONS		

2. Type **BEM** in the NEXT FUNCTION field and press  to access the *Budgetary Control Exceptions Menu (BEM)* screen.



**NOTES**

7. Type **INV** (source document code) in the DOC TYPE field to view invoice exceptions.
8. Press  to access the *Budgetary Control Exception Queue (BCQ)* screen for the exceptions from the center range requested.

OCF		BUDGETARY CONTROL EXCEPTION QUEUE				BCQ	
NEXT FUNCTION: _____		ACTION: _____		09/16/2003		09:43:10	
REQUEST: _____		=====					
COMPANY : XX01	CENTER : AAAA	99999999999999		DOC TYPE :	_____		
ENTITY : _____	DOC NBR: _____	_____		RELEASE NBR:	_____		
INV DATE: _____	PAY NBR: _____	_____		LINE NUMBER:	_____		
VNDR NBR: _____	VNDR SHORT NAME: _____	_____					
	DOC					BC	
CO	CENTER	TYPE	ENTY	DOCUMENT NBR	LINE	AMOUNT	STATUS ACT
XX01	10002000	INV	XXPT	INVOICE #1	0001	60,000.00	FUNDS E _____
ACCT: 533110				VNDR: 560746125	A	INV DTE:04/10/1997	PAY NO:001 000
XX01	10002000	INV	XXPT	INVOICE #2	0001	55,000.00	FUNDS E _____
ACCT: 533110				VNDR: 710415188	AH	INV DTE:04/10/1997	PAY NO:001 000
XX01	10002000	INV	XXPT	INVOICE #3	0001	80,000.00	FUNDS E _____
ACCT: 533110				VNDR: 561301618	A	INV DTE:04/10/1997	PAY NO:001 000
PAGE: 1				STATUS: END OF LIST			

9. View the STATUS field and note that it indicates a funds exception (FUNDS E) with the first invoice.

The screen indicates that a \$60,000 invoice needs to be paid from company XX01 and center 10002000. You need to determine the available balance for this accounting distribution by inquiring on the AFF.

**Inquire on the available funds**

10. Type **.BC** in the ACTION field and press  to access the Budgetary Control module to start the inquiry process.

Now inquire on the Available Funds File using the accounting distribution from the *BCQ*.

11. Type **1** in the NEXT FUNCTION field and press  to access the *Budgetary Control Inquiry Menu (100)* screen.
12. Type **6** in the NEXT FUNCTION field and press  to access the *Available Funds Inquiry (161)* screen.
13. Type **XX01** in the COMPANY field.
14. Type **533110** in the ACCOUNT field.
15. Type **10002000** in the CENTER field.
16. Press  to access the *Available Funds Inquiry (162)* screen.

# NOTES

BC										AVAILABLE FUNDS INQUIRY										162	
NEXT FUNCTION: _____										ACTION: _____											
=====										=====											
COMP / ACCT / CNTR					ALTERNATE COMP / ACCT / CNTR																
XX01 533110					10002000																
ACCT DESC: General Office Supplies										ORIG APPROPRIATION:										0.00	
CNTR DESC: ADMIN - MIS SERVICES										LAST ACTIVITY: 05/06/1996											
50,000.00 (AUTH. BUDGET)										0.00											
- 0.00 (COMMITMENT ) -										0.00											
- 0.00 (ENCUMBRANCE ) -										0.00											
- 0.00 (EXPENDITURE ) -										0.00											
-----					-----																
= 50,000.00 (AVAIL BAL)					=					0.00 (AVAIL BAL)											
L	OVEREXPEND			A				E		C	G										
V	TOLERANCE	BDG	YTD	P	EST			N		L	R	ACTIVE	INACTIVE								
L	POST	AMT	PCT	GRP	LTD	P	REV	EXP	C	COMM	S	P	STAT	DATE	DATE						
1	Y	0	0		Y	Y	N	Y	Y	Y	5	3	0								

From your inquiry on the AFF, you have determined that you need to transfer funds. After researching your BD701, you determine you can transfer \$10,000:

- From company XX01, account 533110, center 10001000
- To company XX01, account 533110, center 10002000

Now go to IBIS and enter a Type 14 Budget Revision. Once it is approved, the revision goes through the interface overnight to NCAS.

The instructor will simulate a budget revision posting to NCAS.

### Inquire on the available funds

Recheck the *AFF* after the budget revision has interfaced into NCAS.

17. Type **.BC.** in the ACTION field and press  to access the *Budgetary Control Menu (001)* screen.
18. Type **1** in the NEXT FUNCTION field and press  to access the *Budgetary Control Inquiry Menu (100)* screen.
19. Type **6** in the NEXT FUNCTION field and press  to access the *Available Funds Inquiry (161)* screen.
20. Type **XX01** in the COMPANY field.
21. Type **533110** in the ACCOUNT field.
22. Type **10002000** in the CENTER field.
23. Press  to access the *Available Funds Inquiry (162)* screen.

# NOTES

```

BC                               AVAILABLE FUNDS INQUIRY                               162
NEXT FUNCTION: _____ ACTION: _____

=====
      COMP / ACCT / CNTR                               ALTERNATE COMP / ACCT / CNTR
XX01 533110                               10002000

ACCT DESC: General Office Supplies          ORIG APPROPRIATION:          0.00
CNTR DESC: ADMIN - MIS SERVICES              LAST ACTIVITY: 07/07/2006

      60,000.00 (AUTH. BUDGET)                               0.00
-           0.00 (COMMITMENT ) -                             0.00
-           0.00 (ENCUMBRANCE ) -                             0.00
-           0.00 (EXPENDITURE ) -                             0.00
-----
=           60,000.00 (AVAIL BAL) =                             0.00 (AVAIL BAL)

L   OVEREXPEND      A           E           C G
V   TOLERANCE  BDG YTD P  EST      N           L R      ACTIVE   INACTIVE
L POST AMT   PCT  GRP LTD P  REV EXP  C COMM  S P  STAT   DATE     DATE
1   Y       0    0           Y Y   N   Y   Y   Y   5 3  0
  
```

You have now been assured that the accounting distribution now has funds available to pay the invoice on the exception list. You can now return to the *BCQ* and process the exception.

### View the exception documents

24. Type **.AP** in the ACTION field and press  to return to the Accounts Payable main menu (*APM*).
25. Type **BCQ** in the NEXT FUNCTION field and press  to return to the *BCQ* screen.

```

OCP                               BUDGETARY CONTROL EXCEPTION QUEUE                               BCQ
NEXT FUNCTION: _____ ACTION: _____                               07/07/2006 09:16:03
REQUEST: _____

=====

COMPANY : 43 _____ CENTER : 44 _____ 45 _____ DOC TYPE : 46 _____
ENTITY : _____ DOC NBR: _____ RELEASE NBR: _____
INV DATE: _____ PAY NBR: _____ LINE NUMBER: _____
VNDR NBR: _____ VNDR SHORT NAME: _____

      DOC
CO   CENTER  TYPE ENTY  DOCUMENT NBR  LINE  AMOUNT  STATUS  ACT
-----
                                           _____
                                           _____
                                           _____
                                           _____

PAGE:          STATUS:
  
```

## NOTES

You need to type in the following information each time you return to the BCQ:

Company number in the COMPANY field

- Lowest center number in the first field of the CENTER field
- Highest center number in the second field of the CENTER field
- Source document code in the DOC TYPE field

26. Type **XX01** in the COMPANY field.
27. Type **AAAA** (the lowest center number) in the first field of the CENTER field.
28. Type **999999999999** (the highest center number) in the second field of the CENTER field to display a range of centers.
29. Type **INV** (source document code) in the DOC TYPE field and press **Enter** to view the invoice exceptions.

OCP										BUDGETARY CONTROL EXCEPTION QUEUE										BCQ			
NEXT FUNCTION: _____										ACTION: _____										06/27/2006		09:48:39	
REQUEST: _____										=====													
COMPANY : XX01			CENTER : AAAA			999999999999			DOC TYPE : inv														
ENTITY : _____			DOC NBR: _____			RELEASE NBR: _____																	
INV DATE: _____			PAY NBR: _____			LINE NUMBER: _____																	
VNDR NBR: _____			VNDR SHORT NAME: _____																				
CO	CENTER	DOC	TYPE	ENTY	DOCUMENT NBR	LINE	AMOUNT	STATUS	BC	ACT													
XX01	10002000	INV	XXPT		INVOICE #1	0001	60,000.00	FUNDS E		47													
	ACCT: 533110				VNDR: 560746125	A	INV DTE:04/10/1997	PAY NO:001	000														
XX01	10002000	INV	XXPT		INVOICE #2	0001	55,000.00	FUNDS E															
	ACCT: 533110				VNDR: 710415188	AH	INV DTE:04/10/1997	PAY NO:001	000														
XX01	10002000	INV	XXPT		INVOICE #3	0001	80,000.00	FUNDS E															
	ACCT: 533110				VNDR: 561301618	A	INV DTE:04/10/1997	PAY NO:001	000														
PAGE: 1										STATUS: END OF LIST													

Notice that the \$60,000 invoice exception is still on the BCQ screen. However, we can now process the invoice because funds are available.

### Correct the exception

30. Type **E** in the ACT (activity) field and press **Enter** to edit the line. The Available Funds File is rechecked and if funds are available the exception is removed.

**Inquire on the available funds**

**NOTES**

31. Type **.BC** in the ACTION field to inquire on the available balance after the invoice has been applied.
32. Type **1** in the NEXT FUNCTION field and press  to access the *Budgetary Control Inquiry Menu (100)* screen.
33. Type **6** in the NEXT FUNCTION field and press  to access the *Available Funds Inquiry (161)* screen.
34. Type **XX01** in the COMPANY field.
35. Type **533110** in the ACCOUNT field.
36. Type **10002000** in the CENTER field.
37. Press  to access the *Available Funds Inquiry (162)* screen.

The available balance has decreased (which indicates that the invoice has been processed).

BC	AVAILABLE FUNDS INQUIRY										162
NEXT FUNCTION: _____ ACTION: _____											
=====											
COMP / ACCT / CNTR				ALTERNATE COMP / ACCT / CNTR							
XX01	533110	10002000									
ACCT DESC: General Office Supplies				ORIG APPROPRIATION:				0.00			
CNTR DESC: ADMIN - MIS SERVICES				LAST ACTIVITY:				07/07/2006			
-	60,000.00	(AUTH. BUDGET)						0.00			
-	0.00	(COMMITMENT )						0.00			
-	60,000.00	(ENCUMBRANCE )						0.00			
-	0.00	(EXPENDITURE )						0.00			
=	0.00	(AVAIL BAL)						=	0.00	(AVAIL BAL)	
L	OVEREXPEND	A	E	C	G						
V	TOLERANCE	BDG	YTD	P	EST	N	L	R	ACTIVE	INACTIVE	
L	POST	AMT	PCT	GRP	LTD	P	REV	EXP	C	COMM	S P STAT
1	Y	0	0		Y	Y	N	Y	Y	Y	5 3 0

The AFF has decreased by \$60,000.00; which is the amount needed to process the invoice.

You can take one of the following actions to resolve a BC exception:

- A** = Accept the exception
- E** = Edit the document line to remove the exception
- N** = Reject the document line

# NOTES

## WALKTHROUGH: Approving an Invoice Exception

### SCENARIO

As a budget officer, you have accessed the *BCQ* to view and process any budget exception transactions. You notice that there is a invoice funds exception for \$80,000. You have the authority to approve this exception.

1. Type **.AP** in the ACTION field and press  to return to the Accounts Payable main menu (*APM*).
2. Type **BCQ** in the NEXT FUNCTION field and press  to return to the *BCQ* screen.
3. Type **XX01** in the COMPANY field.
4. Type **AAAA** (the lowest center number) in the first field of the CENTER field.
5. Type **999999999999** (the highest center number) in the second field of the CENTER field to display a range of centers.
6. Type **INV** (source document code) in the DOC TYPE field and press  to view the invoice exceptions.

OCP		BUDGETARY CONTROL EXCEPTION QUEUE				BCQ	
NEXT FUNCTION:	_____	ACTION:	_____		07/07/2006	09:27:00	
REQUEST:	_____						
=====							
COMPANY :	XX01	CENTER :	AAAA	999999999999	DOC TYPE :	inv	
ENTITY :	_____	DOC NBR:	_____		RELEASE NBR:	_____	
INV DATE:	_____	PAY NBR:	_____		LINE NUMBER:	_____	
VNDR NBR:	_____	VNDR SHORT NAME:	_____				
		DOC				BC	
CO	CENTER	TYPE	ENTY	DOCUMENT NBR	LINE	AMOUNT	STATUS ACT
XX01	10002000	INV	XXPT	INVOICE #2	0001	55,000.00	FUNDS E _____
ACCT:	533110			VNDR:	710415188 AH INV	DTE:04/10/1999	PAY NO:001 000
XX01	10002000	INV	XXPT	INVOICE #3	0001	80,000.00	FUNDS E <b>7</b>
ACCT:	533110			VNDR:	561301618 A INV	DTE:04/10/1999	PAY NO:001 000
PAGE: 1 STATUS: END OF LIST							

The list contains the \$80,000 funds exception, as well as other funds exceptions. Note that the original invoice exception for \$60,000 is no longer on the *BCQ* screen.

We are now going to approve the \$80,000 document.

---

## Approve the exception

## NOTES

7. Type **A** in the ACT (activity) field next to the invoice exception on the list for \$80,000 and press  to approve the exception.

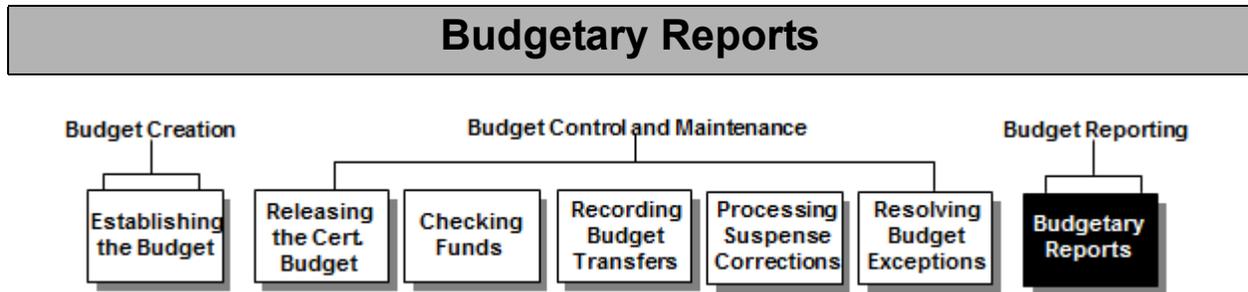
The invoice has been applied against the Available Funds File causing a negative balance, and the invoice is cleared from the screen.

You can also reject an exception by typing **N** in the ACT field. The document will remain outstanding until the document is deleted within the originating source application, approved or reapplied.

## SUMMARY

We have used *BCQ* to process funds exceptions and approve transactions. This queue is used to determine how to resolve budgetary exceptions.





## Types of Reports

The Budgetary Control module generates many reports that can be viewed and used to perform budget functions. There are three main types of reports:

- **Interface reports** describe the transactions that are generated from an external system posting to the NCAS. These reports can be viewed in Systemware.
- **Budgetary management reports** provide information for managing the budget. These reports can be viewed through two information access tools: Decision Support System and mainframe-generated reports.
  - **Mainframe-generated reports** provide the reports needed to complete the budgetary process and are viewed using the Systemware and the Information Expert (IE) system.
  - **Decision Support System (DSS) report views** provide different ways of accessing the NCAS budget data. The information can be viewed by different combinations of accounting distributions (company, account, center) and NCAS reporting elements (budget code, budget fund.)

The following section describes the three types of reports in more detail. Copies of the off-line reports are included in the *Reports* section of this document. (For a complete listing of the reports, see **QRG 4: Budget Reports**.) The available examples of the DSS views are included in the *QRG* section of this document. (See **QRG 5: Decision Support Software Views**.) **Control reports** describe unfinished documents, document entries, budgetary exceptions, and budgetary approvals. Control reports can be viewed in Systemware to verify budgetary transactions.

## NOTES

### Interface Reports

The Integrated Budget Information System interface produces various reports when data is interfaced into NCAS:

- **IBIS to GL Interface Posting Accounts (FC 714-1)** lists the amounts by accounting distribution with sub-totals at the company/fund level. The report lists:
  - Budget Code
  - Fund
  - Company
  - Account
  - Center
  - Amount
  - DR/CR
  - Description
- **IBIS Master File Discrepancies (FC 714-1)** lists errors that would prevent an accounting distribution from being added online. The report lists:
  - Company
  - Account
  - Center
  - Amount
  - Error Message
- **IBIS Interface - BC Document Detail (BC 305-1)** lists the transactions recorded in IBIS that have been generated via the interface. A total for each document is presented. The report lists:
  - Document ID
  - Accounting rules
  - Accounting distributions (company, account, center)
  - Reference numbers (11XXXX, 12XXXX, 14XXXX)
  - Debit or credit amounts of the transfers
  - Totals for the accounting rules
  - Document totals
  - Company totals
- **IBIS Interface - Invalid Accounting Distributions Not Processed by NCAS (BC 305-1)** lists documents with invalid accounting distributions. These entries will require maintenance to correct them.

## NOTES

- **IBIS Interface Revisions to the Certified Budget (BC 305-1) and IBIS Interface - Revisions to the Authorized Budget (BC 305-1)** list all the transactions that were described as revisions to the certified or authorized budget. The reports list:
  - Document ID
  - Accounting rules
  - Accounting distributions (company, account, center)
  - Reference numbers (11XXXX, 12XXXX, 14XXXX)
  - Debit or credit amounts of the transfers
  - Totals for the accounting rules
  - Document totals
  - Company totals
- **IBIS Second Year Revisions Posting Transactions (FC 717-1)** lists the budgetary amount by accounting distribution sorted by budget code and IBIS Reference number. Agencies use this report to insure that the interface amounts are correct and that all second year 606 transactions were processed.
- The **Interface Error (FC 717-1)** reports lists errors that would prevent an accounting distribution from being added online Review the Batch Proof List report for other invalid and/or inactive accounting distribution errors. These errors must be corrected before the agency tries to release the batch from Suspended Batch Master (SBM).

## Control Reports

Control reports are the most frequently used budgetary reports.

- **BC 540001 - BC Batch Document Entry Parameter Edit (BC 310-1)** report lists all transactions that are entered into the BC module and validated by the system. If any of the transactions contains errors, it lists the transaction with an error message.
- **BC 540002 - BC Batch Document Entry Report (BC 310-1)** provides a summary of the documents that were successfully added to the NCAS by each agency. The report lists the following:
  - Document type
  - Document ID
  - Application area
  - Effective date
  - Total amount of the transaction for that document type

It describes the following items in more detail:

- Line numbers
- Descriptions
- Accounting distributions
- Accounting rules
- Amount of the transfer for the document type

---

## NOTES

For each document type, there is a summary of the amounts processed, amounts updated to the Available Funds File and the amounts rejected.

- **BC On-line Activity Report (BC 310-2)** is used as a batch proof listing to verify the nature and the number of BC documents. The report is specific to application area. For each document type-data type combination, it lists the following:
  - Number of documents entered
  - Total number of lines assigned to those documents
  - Total debit and credit amounts of those lines
- **BC 99302 - BC Unfinished Document Report (BC 320-1)** is used to identify and determine what action to take on unfinished documents in the BC Document File. The action messages are as follows:
  - A **Document Killed** message indicates that the document information has been deleted. Either the document key or the document header was the only information entered.
  - A **Document Ended** message indicates that the document was completed.
  - A **Generated Balancing Entry** message indicates that an additional detail line was generated to balance and complete the document.
  - A **Must Be Completed** message indicates that the mass approval policy does not allow the system to take any action. The document needs to be completed online.
- **BC Extract for Financial Controller (BC 320-1)** report describes the commitment, encumbrance, and expense transactions extracted from the BC Transaction File according to the source system and company. This report is helpful in verifying that transactions were passed from BC to Financial Controller.

Transactions are extracted to Financial Controller if the:

  - Document is complete
  - Transaction has not been extracted
  - Extract indicator is Y
  - General ledger effective dates are earlier or the same as the extract dates
- **BC Memo to Actual Move Summary (BC 320-1)** report is a summary listing of the total allotments, expenses, encumbrances, and commitments extracted. Transactions that were extracted are moved from the memo field on the AFF to the actual field on the AFF. (The memo and actual fields are added together to display the actual allotment, expense, commitment and encumbrance amounts on the *Available Funds File* screen.)
- **BC - R0001 - Budgetary Control Exception (MM 120-1)** report lists document lines with exceptions that were passed to the *Budgetary Control Exception Queue (BCQ)*. This report is used to correct budget exceptions and includes information appropriate to each document type.

## NOTES

The report identifies each document line with:

- Date entered
  - General ledger effective date
  - Amount used in the check for available funds
  - Status message for the exception type
- **BC - R0002 - Budgetary Control Approval Activity (MM 120-1)** report lists all approvals or re-edited exceptions for a specific company and center. This report is used to track approvals and to identify the number of approvals per document type.

## Budgetary Management Reports

The following management reports are used to manage an agency's budget:

- **BD 701** report is used to help track budget amounts for accounting distributions for each agency. The report lists:
  - Expenditure, revenue and appropriation summaries by budget code
  - Expenditure, revenue and appropriation summaries by purpose
  - Expenditure, revenue and appropriation summaries by account code
  - Expenditure, revenue and appropriation summaries by budget fund for each accounting distribution
  - Totals for the budgeted amounts
  - Actual amounts
  - Unrealized/unexpended amounts
  - Encumbered amounts
- The monthly **BD 702** lists the monthly report balances for appropriations and allotments for each company and budget code.

## Running Reports

The control, interface and budgetary management reports can be accessed through Systemware.

Accessing the DSS views and using Information Expert is discussed in more detail in the *DSS Basics* training course, and *IE Basics* training course.

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## **NOTES**      **DSS Online Views**

The following information is available in the DSS system:

- The **AFF Management Control** view is of the authorized line item budgets, commitments, encumbrances, expenditures and available balances from the Available Funds File. The following data elements can be viewed:
  - Budget code
  - Financial reporting unit
  - Account
  - Grant year
  - Budget control fund/budget code
  - Center
  - Program code (report levels)
  
- The **GL Budget Code Control** views are of any activity (revenues and expenditures) in all accounts from the General Ledger. The following data elements can be viewed:
  - Budget code
  - Financial reporting unit
  - Account
  - Grant year
  - Budget control fund/budget code
  - Center
  - Program code (report levels)
  - Fiscal year
  - Time periods
  
- The **GL GASB Control** views allow agencies to analyze current and prior period GL activity with a focus on the detail GASB number. This view can also be used to show different trends using the following data elements:
  - Detail GASB number
  - Financial reporting unit
  - GAAP fund type
  - Account
  - Budget control fund/budget code
  - Center
  - Time periods

## NOTES

- The **MM Open Documents by Account View** is useful for viewing details of encumbrances and commitments by accounting distribution. Commitments and encumbrances are displayed under budget funds. This arrangement reduces the amount of irrelevant data users encounter when reviewing accounting distributions. The following data elements can be viewed:
  - Company
  - Accounts
  - Grant Year
  - Budget Code/Fund/Tx Type
  - type [transaction type] means Commitments and Encumbrances)
  - Cost Centers
  - Requesters/Vendors
  - Aging
  - Balance
- The **MM Open Documents by Requester/Vendor View** is the most appropriate view to review outstanding commitments and encumbrances. The information uncovered from the MM Open Documents by Requester/Vendor view can be used to make inquiries in NCAS against open PO lines, Requisition lines, and Invoice lines. The following data elements can be viewed:
  - Company
  - Accounts
  - Grant Year
  - Budget Code/Fund/Tx Type
  - (tx type [transaction type] means Commitments and Encumbrances)
  - Cost Centers
  - Requesters/Vendors
  - Aging
  - Balance

## SUMMARY

This course explained how the budget officer uses the NCAS to:

- Create the budget
- Maintain the budget on a day-to-day basis including:
  - Tracking the availability of funds
  - Transferring funds from one distribution to another
- Approve incomplete documents

