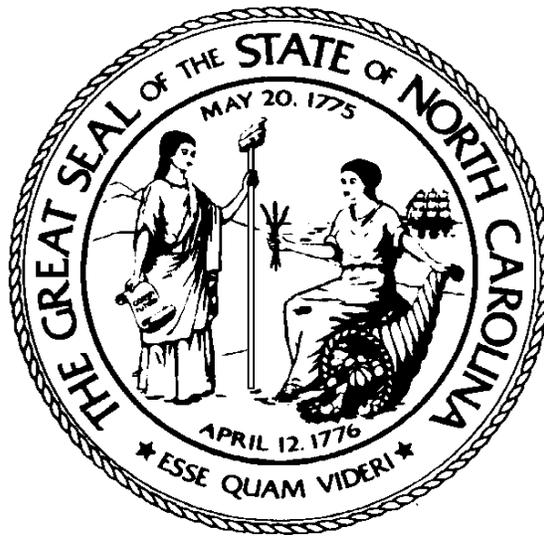


# Capital Improvements Training Course

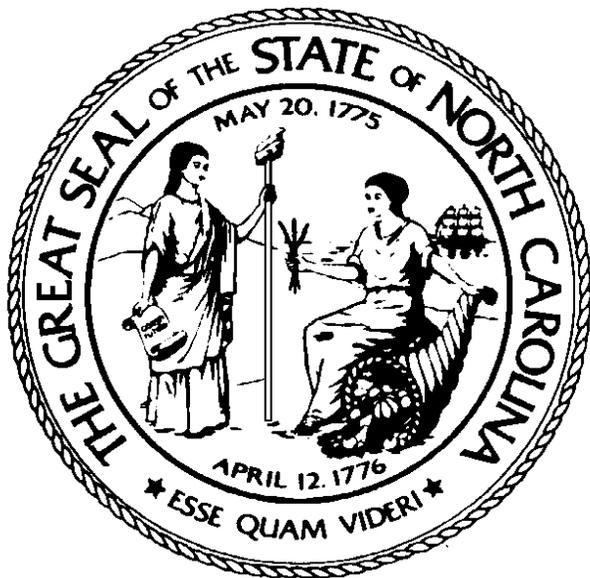


State of North Carolina

# NC Accounting System



North Carolina Accounting System  
**Capital Improvement**  
Training Course  
*10th Edition*



Linda Combs  
State Controller  
February 29, 2016

*This training was prepared by:*

***THE OFFICE OF THE STATE CONTROLLER***

***WEB: [HTTP://WWW.OSC.NC.GOV](http://www.osc.nc.gov)***

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***NCAS Support Services***

***PHONE: (919) 707-0795***

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# Capital Improvements

## Course Overview

Welcome to Capital Improvements. This course covers Capital Improvement construction, repairs and renovations, and/or land acquisition projects generally exceeding \$100,000.

## Audience

Capital Improvement Managers

## Length

2 hours

## Objectives

Upon successful completion of this course, participants will have knowledge of:

- Business process overview
- Chart of accounts structure
- Budget authorization
- Budgetary account structure
- NCAS accounting procedures
- Life-to-date accounting
- Account balances
- Information access (reports)

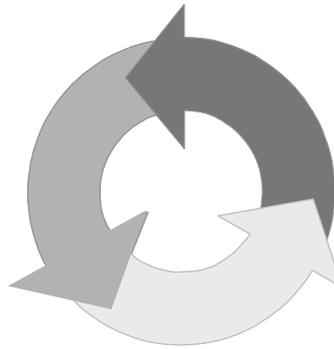
## Capital Improvements Overview

Capital Improvement projects are construction, repairs and renovations, and/or land acquisition projects generally exceeding \$100,000 in costs. The following are examples:

- New Construction
- Major Renovations
- Repairs and Major Maintenance to Existing Buildings
- Major Landscaping Improvements
- Acquisition of Land
- Initial Equipment to Furnish a Facility
- Utility Modifications

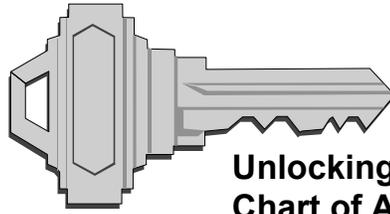
*These projects are accounted for in the Capital Improvements budget code.*

This course covers the business process flow and outlines the accounting processes for Capital Improvements projects.



**Capital Improvements  
Business Process Flow**

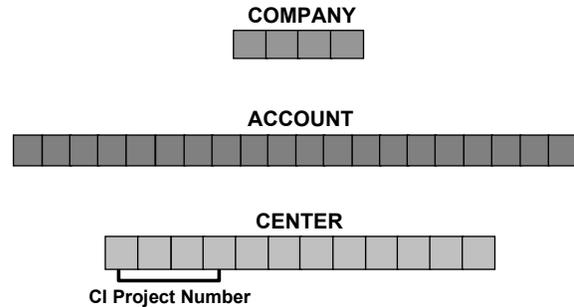
1. Authorization obtained from the General Assembly or the Director of Budget. This action is reflected on the Budget Certification or a Budget Revision. (Authorization is based on the agency submitting the budget request and certified OC-25 to the General Assembly or the Director of Budget). Certified copies are copies approved and signed by the Office of State Construction.
2. In the **Integrated Budget Information System (IBIS)** prepare and submit a request form to the OSBM for **new fund code** approval. OSBM forwards the request to OSC for processing.
3. Post the unallotted budget to the reserve accounts in the NCAS.
4. Using the IBIS System, record the allotment of expenditures and revenues for interface into NCAS.
5. Generate the actual expenditure and revenue entries in Accounts Payable (AP) and Budgetary Control (BC).
6. Before releasing checks, move money from the allotment account to the disbursing account.
7. At the end of the fiscal year, record the accrual entries for the financial statement presentation.
8. Obtain approval from the OSBM to close out the completed CI project and request OSC to inactivate the account/center combinations.



## Unlocking the Chart of Accounts

- The Chart of Accounts for CI projects is comprised of the company, account, and center.
  - The **CI Project Number** resides in alphanumeric positions 1-4 of the center. It is known as the fund number.
- The Company/Fund table in NCAS holds the CI Project Budget Code and GASB code number associated with the company and CI Project Number (fund) combination.

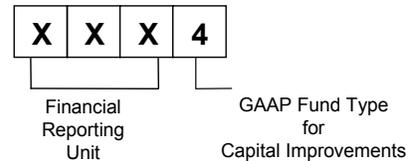
### CI COA Overview



The **GL company** defines the GAAP reporting fund. The four-character GL company number is comprised of two parts:

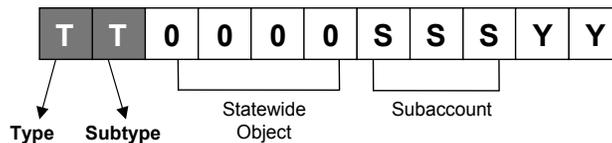
**XXX** = Financial Reporting Unit  
**4** = GAAP Fund Type

### GL Company



- The **financial reporting unit number** is a three-digit identifier.
  - The first and second digits are assigned by OSC.
- The last position of the GL company identifies the **GAAP fund type**.
  - The fund type for most Capital Improvement projects is 4 (Capital Projects).

### Account Type/Subtype



The following are the account types and their associated subtypes for CI projects.

Type	Description	BAL	Subtype	Description
1	Assets	DR	1 2	Current Non-current
2	Liabilities	CR	1 2	Current Non-current
3	Fund Equity	CR	2 3 4	Fund Balance Net Position Investment in Property
4	Actual Revenues	CR	3	Actual
5	Expenditures/Expenses	DR	3	Actual
6	Estimated Revenues	DR	3 8	Allotted Estimated Revenues Unallotted Estimated Revenues
7	Budgeted Expenditure/Expense	CR	3 8	Allotted Budget Requirements Unallotted Budgeted Requirements
8	Purchase Order Encumbrance	DR	3	Actual
9	Reserved for Suspense Accts	Zero		
0	AP Encumbrance	DR	3	Actual

### Special Purpose CI Accounts

The following special purpose accounts exist for CI projects.

Account	Description	Function/Frequency
537010	Reserve - CI Projects	Statewide Account for initial setup of budget
5371AA	Agency Reserves	Accounts for reserves
534XXX	Property, Plant, Equipment Expenditures	Accounts for CI expenditures as needed
538070	Transfer to Statewide Project Reserve Budget Code	Account for transfer of savings to the Statewide Project Reserve budget code
43XXXX	Revenues	Accounts for CI revenues as needed
438010	Trans-Reserve Budget Code	Account for receipt Repair and renovation money
111270 11R270 121270	Cash in Allotment Account	As needed
111280 11R280 121280	Unallotted State Appropriations for CI	As needed

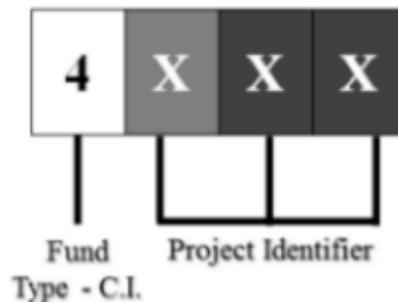
111290 11R290 121290	Bond Proceed Cash Adjustment	Year-end
127800	Construction in Progress	Year-end
340000	Investment in Property	Year-end
114XXX	Interfund Receivables	Year-end
21XXXX	Accounts Payable & Accrued Liabilities	Year-end
438050	Transfer from Bond Proceeds Code	To convert budgetary bond transactions to GAAP basis at year-end
438051	Transfer Certificates of Participation (COPS)	To record COPS proceeds as needed
438052	Transfer-Lease-Purchase Revenue Bonds	To record lease-purchase revenue proceeds as needed

The **CI Item Number or Project Number** is the NCAS Budget Fund Number. Multiple budget fund numbers may be associated with a single CI Project Budget Code.

The Budget Fund (Fund code) number is located in positions 1-4 of the center and is comprised of two parts.

- 4** = Fund Type (Capital Improvements)
- XXX** = Project Identifier

CI Item/Project Number  
Budget Fund (Fund Code)



NCAS tracks historical information on general ledger balances for seven years. Fund numbers may *not* be reused, even when the project has been closed. You may use alpha characters in the fundcode. The second digit of the fund series is unique to an individual budget code, but does not correlate to the budget year.

<b>SCENARIO</b>
\$1,300,000 CI Project
<b><u>Financing Sources</u></b>
<i>Computer Service Receipts</i>
\$250,000
<i>General Appropriations</i>
\$1,050,000

The following scenario will be used throughout this course to track the business process flow for Capital Improvement projects.

Through the Biennial Budget Process, the Department of Commerce has requested to begin a capital project. They are planning to construct a new building at their ITS facility.

- The project is estimated to cost **\$1,300,000**.
  - Receipts from computer services finance **\$250,000** of the project.
  - State appropriations finance **\$1,050,000** of the project.

### **Step 1: Obtain the Authorization**

The first step in the business process flow is to **obtain authorization** for the Capital Improvements project. Authorization is granted by the General Assembly through the biennial budget process. The Director of the Budget may authorize advance planning requests of capital projects for state agencies between budget periods.

The following are the necessary steps in obtaining authorization.

1. The OC-25 form must be completed. The **OC-25 form** is the project cost estimate compiled by the Office of State Construction. It provides detailed information regarding the following:
  - Design Fee
  - Proposed Costs of Equipment/Furnishings/Exhibits
  - Estimated Cost of Construction Contracts
  - Recommended Construction Contingency
  - Inflationary Allowances
2. The Budget requests are submitted to the Director of the Budget. OSBM is responsible for submitting the requests to the General Assembly.
3. The OSBM notifies the agency by budget certification through IBIS which identifies the following:
  - Project Name
  - Fiscal Scope
  - CI Budget Code

The **Budget Certification** is the OSBM's authorization and provides the following information:

- Project Identification
- Financial Scope
- Budget Code

Agencies can access the budget certification through IBIS and print them. Hard copies are no longer provided by OSBM.

<b>Budget Certification</b>	
<b>Budget Code</b>	<b>4YYXX</b>
<b>Fund Code (Fund Number)</b>	<b>4XXX</b>
<b>Building</b>	<b>\$1,300,000</b>
<i>Less: Computer Services Receipts</i>	<i>250,000</i>
<b>STATE APPROPRIATIONS</b>	<b>\$1,050,000</b>

In this example, an IBIS budget certification has been issued for the Department of Commerce with the following information:

<b>Budget Code</b>	=	<b>4YYXX</b>
<b>Fund Code (Fund Number)</b>	=	<b>4XXX</b>
Building		\$ 1,300,000
Less: Computer Services Receipts		250,000
STATE APPROPRIATIONS		<u>\$ 1,050,000</u>

### ***Step 2: Prepare and Submit Request for Funds***

The second step in the business process flow is to **prepare and submit through IBIS a new Fund Code** request to OSBM. OSBM forwards the request to OSC for processing.

- OSC verifies the fund number availability, company number and assigns the GASB fund number.
- OSC establishes the fund number and fund title in the NCAS.
- OSC notifies OSBM and OSBM notifies the agency when the new fund code is approved.

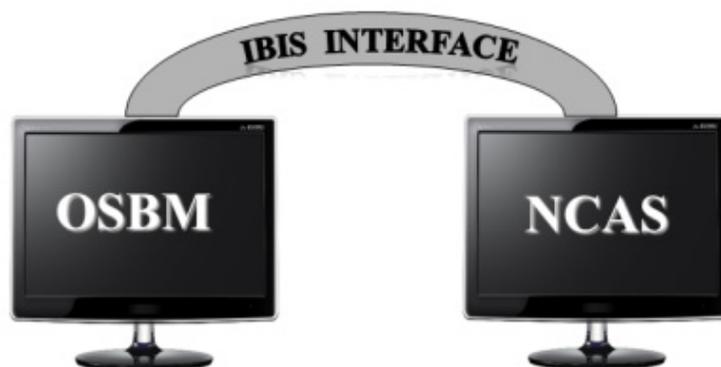
### ***Step 3a: Establish the Reserve Budget***

The third step in the business process flow is to **establish the reserve budget**. The agency establishes the reserve budget:

- If authorization was provided by the General Assembly, OSBM will process a budget certification in IBIS.
- OSBM's approval of the budget certification establishes a budget in the reserve account on NCAS (Account 787010).

### ***Step 3b: Move the Reserve Budget to the Expenditure Line***

A budget revision is required for agencies to move from the Budget Reserve account to the detail expenditure line. This can be done through the IBIS System interface. If the IBIS system interface is not used, a budgetary control document entry can be done in NCAS.



- Capital Improvement projects budget revisions are included in the daily (overnight) interface between OSBM's IBIS and NCAS.

- All capital improvements budget revisions (type 11XXXX, 12XXXX, 14XXXX) are interfaced as adjustments to the unallotted budget in NCAS. The interface applies the following accounting rules to the transactions.

<u>Rule</u>	<u>Account Type</u>
4X	Expenditure accounts (53XXXX)
4R	Revenue accounts (43XXXX)

## Entering CI Projects in the NCAS

The following illustrates the NCAS entries that should be made to establish the reserve budget. When the IBIS interface is used, these steps are automated.

MSAS BC BUDGET CREATION ENTRY 231

NEXT FUNCTION: \_\_\_\_\_ ACTION: \_\_\_\_\_

---

ENTER KEY INFORMATION

OPTION: \_\_\_\_\_

DOCUMENT ID: **XX 11 ZZZZZZ**

APPLICATION AREA: \_\_\_\_\_

DATE FORMAT: MDY

Agency Number

Unallotted Budget Entry

OPTIONS: (A)DD OR (C)ONTINUE

Entering a budget create entry in the BC module of the NCAS requires the completion of three screens:

- Budget Creation Entry (231)* screen
- Budget Creation Entry (232)* screen
- Budget Creation Entry (233)* screen

The document ID is **XX11ZZZZZZ** where:

<b>XX</b>	=	Agency Identification Number
<b>11</b>	=	Unallotted Budget Entry
<b>ZZZZZZ</b>	=	Agency Defined

The **document ID** is a unique code identifying each BC document. Because two documents cannot have the same ID, keep a log of document IDs that you have used.

**Keep a record of all your ID numbers!**

The third and fourth digits of the document ID are the **transaction type**. The following are possible transaction types for your CI documents (See the *NCAS Information Guide (SIG)* for a complete listing of all transaction types):

<b>1X (Budgetary Entries)</b>	<b>11 17</b>	Unallotted Budget Entry Allotted Budget Entry
<b>2X (Cash Accounting Entries)</b>	<b>21 22 25 27</b>	Cash Receipts Entry Cash Requisition Entry Cash Transfer-In (deposit) Cash Transfer-Out (disbursement)
<b>3X (Other Adjusting Entries)</b>	<b>31 32 33 34</b>	Correcting/Adjusting Entry Thirteenth Month Reversal Entry Thirteenth Month Accrual Entry Thirteenth Month Accrual Entry (not reversed)

```

MSAS BC          BUDGET CREATION ENTRY          232
NEXT FUNCTION:  _____ ACTION:  _____
=====
APP:
DOCUMENT ID:
EFFECTIVE DATE  _____ TOTAL
COMPANY ID      _____ DATA TYPE CODE  1
LEVEL OF FUNDS CHK  _  UPDATE AFF
SOURCE GEN CODE  _  CLOSED PRD ADJ  _
PROJECT COMPANY  _____
                                     One-sided entry
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE  _____
    
```

The entry is a one-sided entry. A one-sided entry, or **data type 1**, requires you to key one side of the entry. An accounting rule is used to generate the offsetting entry.

- For a data type 1, the document control total is equal to the total debits and credits, ignoring the sign.

```

MSA BC          BUDGET CREATION ENTRY          233
NEXT FUNCTION:  _____ ACTION:  _____
=====
APP:
DOCUMENT ID:
LINE 1 TRANSACTION CODE  A
COMP/ACCT/CNTR  4304 537010 4601
DEBIT/CREDIT AMOUNT  1,300,000.00
DEBIT/CREDIT CODE  Cr
DESCRIPTION
PROJECT COMP/CODE  _____ ACCOUNTING RULE  4X
EFFECTIVE DATE    _____ SOURCE CODE
LEVEL OF FUNDS CHK  _  UPDATE AFF  _
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE  _____
    
```

- A credit is recorded for \$1,300,000 to the Reserve for CI Projects distribution (4304/537010/4601).
- Accounting rule **4X** performs two functions.
  - It changes the first two digits of the account from a 53 to a 78 in the General Ledger.
  - It generates an offsetting debit for \$1,300,000 to the Unallotted State Appropriations for CI distribution (4304/111280/4600).
    - Company 4304 uses the default accounting rule for 4X; therefore, the unallotted state appropriation is posted to the control fund 4600.
    - 📁 Agency may request that the 4X accounting rule offset be changed from the control fund to the detail fund.

MSA BC	BUDGET CREATION ENTRY	233
NEXT FUNCTION: _____ ACTION: _____		
-----		
APP:	<b>Computer Services</b>	
DOCUMENT ID:		
LINE <b>2</b>	TRANSACTION CODE <b>A</b>	
COMP/ACCT/CNTR	<b>4304 434132 4601</b>	↕
DEBIT/CREDIT AMOUNT	<b>250,000.00</b>	
DEBIT/CREDIT CODE	<b>Dr</b>	
DESCRIPTION	_____	
PROJECT COMP/	CODE _____	ACCOUNTING RULE <b>4R</b>
EFFECTIVE DATE	_____	SOURCE CODE _____
LEVEL OF FUNDS	CHK _	UPDATE AFF _
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____		

- A debit is recorded for \$250,000 to the Computer Services distribution (4304/434132/4601).
- Accounting rule **4R** performs two functions:
  - It changes the first two digits of the account from a 43 to a 68 in the General Ledger.
  - It generates an offsetting credit for \$250,000 to the Unallotted State Appropriations for CI distribution (4304/111280/4600).
    - Company 4304 uses the default accounting rule for 4R; therefore, the unallotted state appropriation is posted to the control fund 4600.
    - 📁 Agency may request that the 4R accounting rule offset be changed from the control fund to the detail fund.

---

## NET EFFECT ON THE GENERAL LEDGER

### Automatically Generated by the System

The net effect to the General Ledger is as follows:

	<b>Keyed Entry</b>	<b>Posted Entry</b>	<b>Center</b>	<b>Description</b>	<b>Amount</b>
CR	537010	787010	4601	Reserve - CI Projects	\$ 1,300,000
DR	434132	684132	4601	Computer Services	\$ 250,000
DR	*AR	111280	4600	Unallotted State Appropriations	\$ 1,050,000

*These amounts will print on the BD725 report in the Unallotted column.*

***\*AR = Generated by Accounting Rule***

RMDSID46  
 BD725-02  
 460 DEPT OF COMMERCE  
 4YYXX COMMERCE-CI 2YYY

STATE OF NORTH CAROLINA  
 MONTHLY REPORT ON CAPITAL IMPROVEMENT FUNDS  
 FOR THE PERIOD ENDING AUGUST 31, 2YYY

PAGE: 1  
 C-GL-BD725-CI-REPORT  
 RUN DATE: 09/17/2YYY  
 BD725

ACCOUNT	DESCRIPTION	A	B	C	D	E	F	G
		TOTAL BUDGET (78+73, 68+63)	UNALLOTTED (78, 68)	TOTAL ALLOTMENTS (73, 63)	CURRENT (53, 43)	YEAR TO DATE (53, 43)	PROJECT TO DATE (53, 43)	ALLOTMENT BALANCE (73-53, 63-43)
EXPENDITURES – BUDGET AND ACTUAL								
537010	RESERVE-BLDG	1,300,000.00	1,300,000.00	0.00	0.00	0.00	0.00	0.00
534331	GEN CONTRACT BLDG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	1,300,000.00	1,300,000.00	0.00	0.00	0.00	0.00	0.00
REVENUES – ESTIMATED AND ACTUAL								
434132	COMPUTER SERVICES	250,000.00	250,000.00	0.00	0.00	0.00	0.00	0.00
	TOTAL REVENUES	250,000.00	250,000.00	0.00	0.00	0.00	0.00	0.00
EXCESS OF EXPENDITURES								
	OTHER REVENUES	1,050,000.00	1,050,000.00	0.00	0.00	0.00	0.00	0.00

A = CALCULATED B + C  
 B = 78 & 68 ACCOUNTS  
 C = 73 & 63 ACCOUNTS  
 D = CURRENT PERIOD 43 & 53  
 E = 53 & 43 TOTAL YEAR TO DATE  
 F = 53 & 43 PROJECT TO DATE  
 G = CALCULATED C - F

<b>Cash Management Control System</b>		
<b>AK04</b>		
<b>As of August 31, 20XX</b>		<b>4YYXX</b>
ORIGINAL APPROPRIATION BALANCE	=	1,050,000.00
TOTAL TRANSFERS	=	-
ADJUSTED APPROPRIATION BALANCE	=	-
UNALLOTTED APPROPRIATION BALANCE	=	1,050,000.00
PROJECT TO DATE RECEIPTS	=	-
YEAR TO DATE RECEIPTS	=	-
PROJECT TO DATE EXPENDITURES	=	-
YEAR TO DATE EXPENDITURES	=	-
ALLOTMENT BALANCE	=	-

#### **Step 4: Record the Allotment of Expenditures and Revenues**

- The agency enters the allotment request into the OSBM IBIS system. OSBM reviews the request and approves it if everything is in order. To assist the agency in selecting the appropriate NCAS account number, the Monthly Report of Capital Improvement Funds BD 725 can be used.
- To process the allotment, the agency chooses Capital from the drop-down box.

#### **CI Interface Process**

1. Allotment files are pulled in during the nightly production (The first two digits of the OSBM reference number are 04 and assigned by the IBIS system).
2. A validation check is performed to identify any distribution errors. Rejected batches will not be processed. The errors are corrected and resent until it is successful.
3. The effective date as identified on the interface record would be the date approved by OSBM.
4. Entry is a Data Type 2.
5. Source system ID is AE.
6. Application Area is AE.
7. Close period indicator is determined by the system by comparing the effective date with the system date. If in the same period, the closed period indicator will be set to zero (0). Otherwise, it will be set to a one (1).

8. DOC ID is created – XX17yyyzzz.



**A DOC ID is created for each individual allotment.**

9. The interface system automatically applies the accounting rule based on the account number keyed and the sign keyed. The agency keys to the 53XXXX and 43XXXX accounts and the accounting rules change to the 78XXXX and 68XXXX for unallotted and 73XXXX and 63XXXX for allotted. The accounting rules are as follows:
- **78XXXX - Unallotted**
    - 4S accounting rule applied
    - Post to the unallotted expenditure
    - Interface amount negative- post as a debit (10)
    - Interface amount positive – post as a credit (60)
    - Reverse sign and post offset to 111280
  - **68XXXX - Unallotted**
    - 4S accounting rule applied
    - Post to the unallotted revenue
    - Interface amount negative- post as a credit (60)
    - Interface amount positive – post as a debit (10)
    - Reverse sign and post offset to 111280
  - **73XXXX - Allotted**
    - 4T accounting rule applied
    - Post to the allotted expenditure
    - Interface amount negative- post as a debit (10)
    - Interface amount positive – post as a credit (60)
    - Reverse sign and post offset to 111270
  - **63XXXX - Allotted**
    - 4T accounting rule applied
    - Post to the allotted revenue
    - Interface amount negative- post as a credit (60)
    - Interface amount positive – post as a debit (10)
    - Reverse sign and post offset to 111270
10. Cash will be posted to the specified detail funds for companies 4107, 3905, 2804, 5002. All others will be posted to the control fund.
11. Contra accounts 5383 and 5388 will be keyed to the 78XXXX and the 73XXXX and post to the revenue section of the BD725.
12. The description 1 field on the Posted Entry Query screen would reflect - “ALLOTMENT INTERFACE ENTRY.”

- 
13. The description 2 field on the Posted Entry Query screen would reflect – “OSBM Allotment Number.”

A report is created after the nightly production which shows the allotment interface transactions that were both accepted and rejected. The report is located in XPTR and is called FC 709-4 ALLOTMENT INTRFCE.

The Monthly Report on Capital Improvement Funds BD725 is updated accordingly and available to the agency the next day via DSS/Adobe and XPTR.

### **Correcting Capital Improvement Allotment Transaction**

Once an allotment is approved, it cannot be unapproved to correct an error. The only way to correct an error is to submit a reversing allotment request. This is submitted the same way an original allotment request is submitted.

**Positive Allotment on OSBM IBIS System**

UnLock Form

Status: OSBM Draft

**BUDGET ALLOTMENT FORM (Title: Wanchese Misc Repair Fund)**

Screen ID : Allot-2

IBIS ID : GCUI

**requirements**

Edit Row Remove Row(s) Sort Rows Cancel Edit

CC#	Account#	Account Number	Account Description	Budget	Unallocated to Date	Cash Requested
		534331	BLDG-GENERAL CONTRACTS	\$0.00		\$1,300,000.00
<b>Total</b>				<b>\$0.00</b>		<b>\$1,300,000.00</b>

Cash Requested Add

**receipts**

Edit Row Remove Row(s) Sort Rows Cancel Edit

CC#	Account#	Account Number	Account Description	Budget	Unallocated to Date	Cash Requested
		434132	COMPUTER SALES & SVC	\$0.00		\$250,000.00
<b>Total</b>				<b>\$0.00</b>		<b>\$250,000.00</b>

Cash Requested Add

**summary**

<b>Total Requirements</b>	Cash Requested
	\$1,300,000.00
<b>Total Receipts</b>	\$250,000.00
<b>Appropriation</b>	\$1,050,000.00

Export PDF Save Draft Save & Close

Validate Return To BRU Delete Request

## Negative Allotment on OSBM IBIS System

Budget Allotment-Capital: (Title: Wanchese Misc Repair Fund , BRU: 430-Department of Commerce , Budget Code:40618-Commerce - Capital Improvements 2006)

Status: OSBM Draft

BUDGET ALLOTMENT FORM (Title: Wanchese Misc Repair Fund)

UnLock Form

Screen ID : Allot2

IBIS ID : GCUI

Basic Information

Budget Detail

Attachments

**Requirements**

Edit Row

Remove Row(s)

Sort Rows

Cancel Edit

Account#

Account Number

Account Description

Budget

Unallotted to Date

Cash Requested

Add

Cost Center	Account Number	Account Description	Budget	Unallotted to Date	Cash Requested
	534331	BLDG-GENERAL CONTRACTS	\$0.00		(\$1,300,000.00)
<b>Total</b>			<b>\$0.00</b>		<b>(\$1,300,000.00)</b>

**Receipts**

Edit Row

Remove Row(s)

Sort Rows

Cancel Edit

Account#

Account Number

Account Description

Budget

Unallotted to Date

Cash Requested

Add

Cost Center	Account Number	Account Description	Budget	Unallotted to Date	Cash Requested
	434132	COMPUTER SALES & SVC	\$0.00		(\$250,000.00)
<b>Total</b>			<b>\$0.00</b>		<b>(\$250,000.00)</b>

**Summary**

	Cash Requested
<b>Total Requirements</b>	(\$1,300,000.00)
<b>Total Receipts</b>	(\$250,000.00)
<b>Appropriation</b>	(\$1,050,000.00)

Export PDF

Save Draft

Save & Close

Validate

Return To BRU

Delete Request

## Net Effect on the General Ledger

### Automatically Generated by the Interface

The net effect to the General Ledger is as follows:

	<b>Posted On OSBM CI Allotment Interface</b>	<b>Center</b>	<b>Description</b>	<b>Amount</b>
DR	787010	4601	Reserve-CI Projects	\$ 1,300,000
CR	734331	4601	General Contracts - Building	\$ 1,300,000
CR	684132	4601	Computer Services	\$ 250,000
DR	634132	4601	Computer Services	\$ 250,000
CR	111280	4600	Unallotted State Appropriations	\$ 1,050,000
DR	111270	4600	Cash in Allotment	\$ 1,050,000

RMDSID46  
 BD725-02  
 460 DEPT OF COMMERCE  
 4YYYX COMMERCE-CI 2YYY

STATE OF NORTH CAROLINA  
 MONTHLY REPORT ON CAPITAL IMPROVEMENT FUNDS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 2YYY

PAGE: 1  
 C-GL-BD725-CI-REPORT  
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 BD725

ACCOUNT	DESCRIPTION	A	B	C	D	E	F	G
		TOTAL BUDGET (78+73, 68+63)	UNALLOTTED (78, 68)	TOTAL ALLOTMENTS (73, 63)	CURRENT (53, 43)	YEAR TO DATE (53, 43)	PROJECT TO DATE (53, 43)	ALLOTMENT BALANCE (73-53, 63-43)
EXPENDITURES – BUDGET AND ACTUAL								
537010	RESERVE-BLDG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534331	GEN CONTRACT BLDG	1,300,000.00	0.00	1,300,000.00	0.00	0.00	0.00	1,300,000.00
	TOTAL EXPENDITURES	1,300,000.00	0.00	1,300,000.00	0.00	0.00	0.00	1,300,000.00
REVENUES – ESTIMATED AND ACTUAL								
434132	COMPUTER SERVICES	250,000.00	0.00	250,000.00	0.00	0.00	0.00	250,000.00
	TOTAL REVENUES	250,000.00	0.00	250,000.00	0.00	0.00	0.00	250,000.00
EXCESS OF EXPENDITURES								
	OTHER REVENUES	1,050,000.00	0.00	1,050,000.00	0.00	0.00	0.00	1,050,000.00

- A = CALCULATED B + C
- B = 78 & 68 ACCOUNTS
- C = 73 & 63 ACCOUNTS
- D = CURRENT PERIOD 43 & 53
- E = 53 & 43 TOTAL YEAR TO DATE
- F = 53 & 43 PROJECT TO DATE
- G = CALCULATED C - F

---

<b>Cash Management Control System</b>		
<b>AK04</b>		
<b>As of September 30, 20XX</b>		<b>4YYXX</b>
ORIGINAL APPROPRIATION BALANCE	=	1,050,000.00
TOTAL TRANSFERS	=	-
ADJUSTED APPROPRIATION BALANCE	=	-
UNALLOTTED APPROPRIATION BALANCE	=	-
PROJECT TO DATE RECEIPTS	=	-
YEAR TO DATE RECEIPTS	=	-
PROJECT TO DATE EXPENDITURES	=	-
YEAR TO DATE EXPENDITURES	=	-
ALLOTMENT BALANCE	=	1,050,000.00

---

EFFECTIVE				ALLOTMENT/	DEPOSITS/	DISBURSEMENTS/		
DATE	DOCUMENT ID	TRANSACTION DESCRIPTION	REVERSION	TRANSFERS	ADJUSTMENTS	ADJUSTMENTS	OTHER	BALANCE
-----	-----	-----	-----	-----	-----	-----	-----	-----
ACCT 111270	POOL CSH-ALLOTMENT ACCT				*** BEGINNING BALANCE ***			-
9/13/20XX	4317 AM773	ALLOTMENT INTERFACE ENTRY	1,050,000.00	-	-	-	-	
9/15/20XX	43621XXXXXX	CASH DEPOSIT	-	-	-	-	-	
9/19/20XX	4317 BC883	ALLOTMENT INTERFACE ENTRY	-	-	-	-	-	
9/20/20XX	43225AT999	AP CASH REQUISITION	-	-	-	-	-	
			-----	-----	-----	-----	-----	-----
01		*** PERIOD BALANCE ***	1,050,000.00	-	-	-	-	1,050,000.00
ACCT 111250	POOL CSH-DISBURSING ACCT							-
ACCT 111270								-
								1,050,000.00
				*** ENDING	CASH BALANCE ***			<u>1,050,000.00</u>

RMDSID16  
BD800DET  
43 DEPARTMENT OF COMMERCE  
4YYXX COMMERCE CI 2YYY

STATE OF NORTH CAROLINA GENERAL LEDGER SYSTEM  
CASH RECONCILIATION REPORT  
FOR THE PERIOD SEPTEMBER 30, 2YYY

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## Step 5: Generate the Revenue and Expenditure Entries

The next step is to **generate the revenue and expenditure entries**. This is accomplished through transactions processed in the Budgetary Control and Accounts Payable modules.

## What Entries are Posted through the BC and AP Modules?

The following entries are posted to the General Ledger through Budgetary Control entries:

	Account	Description
CR	43XXXX	Actual Revenues
DR	* 111270	Cash in Allotment

*\* Account Rule Generated*

### Cash Receipts

Cash receipts are recorded through a journal voucher entry in the Budgetary Control module.

MSAS BC                      JOURNAL VOUCHER ENTRY                      221

NEXT FUNCTION: \_\_\_\_\_ ACTION: \_\_\_\_\_

---

ENTER KEY INFORMATION

OPTION: \_\_\_\_\_

DOCUMENT ID: **XX 21 ZZZZZZ**

APPLICATION AREA: \_\_\_\_\_

DATE FORMAT: MDY



Agency  
Number



Cash Receipts Entry

OPTIONS: (A)DD OR (C)ONTINUE

The document ID is **XX21ZZZZZZ** where:

- XX**            =    Agency Identification Number
- 21**            =    Cash Receipts Entry
- ZZZZZZ**    =    Agency Defined

MSAS BC	JOURNAL VOUCHER ENTRY	212
NEXT FUNCTION: _____ ACTION: _____		
=====		
APP:		
DOCUMENT ID:		
EFFECTIVE DATE _____	TOTAL DATA TYPE CODE <b>1</b>	
COMPANY ID _____	UPDATE AFF _____	
LEVEL OF FUNDS CHK _____	CLOSED PRD ADJ _____	
SOURCE GEN CODE _____		
PROJECT COMPANY _____		
<b>One-sided entry</b>		
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____		

The data type code is 1, requiring you only to enter the credit to the Computer Services account. The accounting rule automates the debit to the Cash in Allotment Account (111270).

 You may also make this entry as a data type 2, which requires you to manually enter the corresponding offset.

MSA BC	JOURNAL VOUCHER ENTRY	213
NEXT FUNCTION: _____ ACTION: _____		
=====		
APP: <span style="border: 1px solid black; padding: 2px;"><i>Computer Services</i></span>		
DOCUMENT ID:		
LINE <b>1</b>	TRANSACTION CODE <b>A</b>	
COMPI/ACCT/CNTR	<b>4304 434132 4601</b>	
DEBIT/CREDIT AMOUNT <b>250,000.00</b>		
DEBIT/CREDIT CODE <b>Cr</b>		
DESCRIPTION _____		
PROJECT COMP/COE _____	ACCOUNTING RULE <b>CH</b>	
EFFECTIVE DATE _____	SOURCE CODE _____	
LEVEL OF FUNDS CHK _____	UPDATE AFF _____	
TRANSFER COMPANY _____		
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____		

- A credit for \$250,000 is recorded to the Computer Services distribution (4304/434132/4601).
- Accounting rule **CH** automates the debit to the Cash in Allotment distribution (4304/111270/4600).

 This example shows cash being automated to a control fund (4600). Cash may also be automated to the detail fund.

## NET EFFECT ON THE GENERAL LEDGER

### Automatically Generated by the System

The net effect to the General Ledger is as follows:

	Posted Entry	Center	Description	Amount
DR	111270	4600	Cash in Allotment Account	\$ 250,000
CR	434132	4601	Computer Services Receipts	\$ 250,000

The following entries are posted to the General Ledger through Accounts Payable entries:

	Account	Description
DR	53XXXX	Actual Expenditures
CR	* 111250	Cash in Disbursing

**\* Account Rule Generated**

Invoices are entered in the Accounts Payable module. When checks are produced, the following example entries are generated by the NCAS:

	Company	Account	Center	Description	Amount
DR	4304	534331	4601	General Contracts Buildings	\$ 1,299,957.38
CR	4304	* 111250	4600	Cash in Disbursing	\$ 1,299,957.38

**\* Accounting Rule Generated**

Department of Commerce	2048
	DATE MM/DD/20YY
PAY TO THE ORDER OF <u>XYZ Company</u>	\$ <u>1,299,987.38</u>
One million two hundred ninety-nine thousand nine hundred fifty-seven & <sup>39</sup> / <sub>100</sub> DOLLARS	
<b>FIRST NATIONAL BANK</b>	<i>Joe Public</i>
⑆00 2100 66⑆: 770 ⑆⑆ 664076⑆ 2121	

RMDSID46  
BD725-02  
460 DEPT OF COMMERCE  
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STATE OF NORTH CAROLINA  
MONTHLY REPORT ON CAPITAL IMPROVEMENT FUNDS  
FOR THE PERIOD ENDING OCTOBER 31, 2YYY

PAGE: 1  
C-GL-BD725-CI-REPORT  
RUN DATE: 10/17/2YYY  
BD725

ACCOUNT	DESCRIPTION	A	B	C	D	E	F	G
		TOTAL BUDGET (78+73, 68+63)	UNALLOTTED (78, 68)	TOTAL ALLOTMENTS (73, 63)	CURRENT 53, 43)	YEAR TO DATE (53, 43)	PROJECT TO DATE (53, 43)	ALLOTMENT BALANCE (73-53, 63-43)
-----ACTUAL EXPENDITURES AND REVENUES-----								
EXPENDITURES – BUDGET AND ACTUAL								
537010	RESERVE-BLDG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534331	GEN CONTRACT BLDG	1,300,000.00	0.00	1,300,000.00	1,299,957.38	1,299,957.38	1,299,957.38	42.62
	TOTAL EXPENDITURES	1,300,000.00	0.00	1,300,000.00	1,299,957.38	1,299,957.38	1,299,957.38	42.62
REVENUES – ESTIMATED AND ACTUAL								
434132	COMPUTER SERVICES	250,000.00	0.00	250,000.00	250,000.00	250,000.00	250,000.00	0.00
	TOTAL REVENUES	250,000.00	0.00	250,000.00	250,000.00	250,000.00	250,000.00	0.00
EXCESS OF EXPENDITURES								
	OTHER REVENUES	1,050,000.00	0.00	1,050,000.00	1,049,957.38	1,049,957.38	1,049,957.38	42.62

A = CALCULATED B + C  
B = 78 & 68 ACCOUNTS  
C = 73 & 63 ACCOUNTS  
D = CURRENT PERIOD 43 & 53  
E = 53 & 43 TOTAL YEAR TO DATE  
F = 53 & 43 PROJECT TO DATE  
G = CALCULATED C - F

RMDSID46  
 BD725-01  
 400 DEPT OF COMMERCE  
 4YYXX COMMERCE-CI2YYY

STATE OF NORTH CAROLINA  
 MONTHLY REPORT ON CAPITAL IMPROVEMENT FUNDS  
 FOR THE PERIOD ENDING OCTOBER 31, 2YYY

PAGE: 1  
 C-GL-BD725-CI-REPORT  
 RUNDATE: 11/17/2YYY  
 BD725

ACCOUNT	DESCRIPTION	A TOTAL BUDGET	B UNALLOTTED	C TOTAL ALLOTMENTS	D CURRENT	E YEAR TO DATE	F PROJECT TO DATE	G ALLOTMENT BALANCE
-----ACTUAL EXPENDITURES AND REVENUES-----								
BUDGET CODE TOTALS								
	EXPENSE TOTAL	1,300,000.00	0.00	1,300,000.00	1,299,957.38	1,299,957.38	1,299,957.38	42.62
	REVENUE TOTAL	250,000.00	0.00	250,000.00	250,000.00	250,000.00	250,000.00	0.00
EXCESS OF EXPENDITURES								
	OVER REVENUES	1,050,000.00	<b>0.00</b>	1,050,000.00	1,049,957.38	1,049,957.38	1,049,957.38	<b>42.62</b>
				NCAS 111280 ACCOUNT Unallotted state appropriations				NCAS 111270 ACCOUNT Allotment bal

AFTER STEP 5: RECORDING OF ACTUAL REVENUE AND EXPENDITURES

- A = CALCULATED B + C
- B = 78 & 68 ACCOUNTS
- C = 73 & 63 ACCOUNTS
- D = CURRENT PERIOD 43 & 53
- E = 53 & 43 TOTAL YEAR TO DATE
- F = 53 & 43 PROJECT TO DATE
- G = CALCULATED C - F

<b>Cash Management Control System</b>		
<b>AK04</b>		
<b>As of October 21, 20XX</b>		<b>4YYXX</b>
ORIGINAL APPROPRIATION BALANCE	=	1,050,000.00
TOTAL TRANSFERS	=	-
ADJUSTED APPROPRIATION BALANCE	=	-
UNALLOTTED APPROPRIATION BALANCE	=	-
PROJECT TO DATE RECEIPTS	=	250,000.00
YEAR TO DATE RECEIPTS	=	250,000.00
PROJECT TO DATE EXPENDITURES	=	1,299,957.38
YEAR TO DATE EXPENDITURES	=	1,299,957.38
ALLOTMENT BALANCE	=	42.62

RMDSID16  
 BD800DET  
 430 DEPT OF COMMERCE  
 4YYXX COMMERCE CI 2YYY

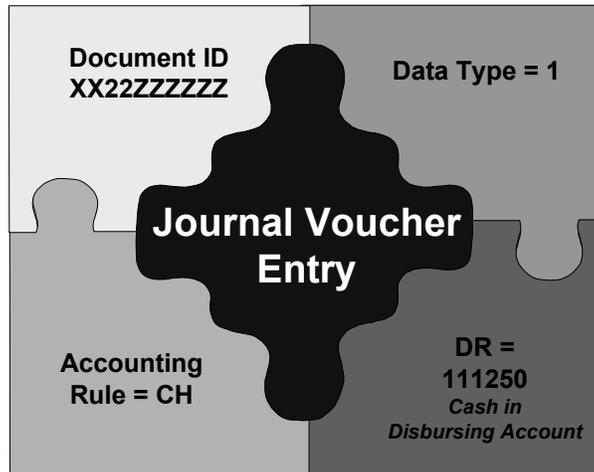
STATE OF NORTH CAROLINA GENERAL LEDGER SYSTEM  
 CASH RECONCILIATION REPORT  
 FOR THE PERIOD OCTOBER 31, 2YYY

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EFFECTIVE DATE	DOCUMENT ID	TRANSACTION DESCRIPTION	ALLOTMENT/ REVERSION	DEPOSITS/ TRANSFERS ADJUSTMENTS	DISBURSEMENTS/ TRANSFERS ADJUSTMENTS	OTHER	BALANCE
ACCT 111270		POOL CSH-ALLOTMENT ACCT		*** BEGINNING BALANCE ***			1,050,000.00
10/13/20XX	4317 AM773	ALLOTMENT INTERFACE ENTRY	-	-	-	-	
10/13/20XX	4321XXXXXX	CASH DEPOSIT	-	250,000.00			
10/19/20XX	4317 BC883	ALLOTMENT INTERFACE ENTRY	-	-	-	-	
10/20/20XX	43225AT999	AP CASH REQUISITION	-	-	1,299,957.38	-	
01		*** PERIOD BALANCE ***	-	250,000.00	1,299,957.38	-	-
ACCT 111250		POOL CSH-DISBURSING ACCT					-
ACCT 111270							42.62
							<u>42.62</u>
				*** ENDING	CASH BALANCE	***	

## Step 6: Record the Movement of Money

Before releasing checks to cover CI transactions, the agency must **record the movement of money from the allotment cash account to the disbursing account** using a journal voucher entry.



The document ID is **XX22ZZZZZZ** where:

**XX** = Agency Identification  
**22** = Cash Requisition Entry  
**ZZZZZZ** = Agency Defined

- A debit is recorded for \$1,299,957.38 to the Cash in Disbursing distribution (4304/111250/4600).
  - Accounting rule **CH** generates an offsetting credit entry for \$1,299,957.38 to the Cash in Allotment distribution (4304/111270/4600).
    - 📁 This entry could also be made as a data type 2, where you manually enter the offset account.

## NET EFFECT ON THE GENERAL LEDGER

### Automatically Generated by the System

The net effect to the General Ledger is as follows:

	Company	Account	Center	Description	Amount
DR	4304	111250	4600	Cash in Disbursing Account	\$ 1,299,957.38
CR	4304	111270	4600	Cash in Allotment Account	\$ 1,299,957.38

## 7: Perform End-of-Year Procedures

Capital Improvement projects close on cash basis prior to June 30. Year-end cash based reports are due to the Central Management agencies approximately one week prior to June 30.

In order to reconcile the final June reports to the Cash Management System, the accrued sales tax payable account (211940) must have a zero balance.

For GAAP based reporting, you must record the appropriate entries to accrue revenues and expenditures. Accounts Payable accruals are flagged for capital improvement projects in the same manner as non-capital improvement transactions.

June 20YY						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Additionally, it is necessary to record Construction in Progress to ensure proper financial statement preparation.

- The Construction in Progress account represents a temporary capitalization of labor, materials, equipment, and overhead costs for a construction project.
- The offsetting entry is made to the Investment in Property account for governmental funds. For proprietary funds, the offset would be to the 534XXX actual expenditure accounts.
- These accounts are as follows:
  - 127800 Construction in Progress
  - 340000 Investment in Property

## Step 8: Close Out Completed CI Projects

The final step in the business process flow is to **close out completed CI projects**. The accounting entries necessary for closing out the CI project depends on the funding sources of the CI project. In order to close out remaining CI project allotments, you are required to obtain approval from OSBM. This approval will instruct where to revert the unused allocation of excess receipts.

- CI projects funded from appropriations are closed by either reverting excess appropriations to the General Fund or by transferring the excess funds to the OSBM Project Reserve Account. OSBM must determine which of these two close out methods is appropriate for each CI project. Reversion to the General Fund involves a CMCS transfer to budget code 19973 against the Agency Non-Routine Transfers account (5384AA) which reverts the unused allocation to the General Fund. The accounting entries necessary would include realigning the excess allotted budget of the detailed expenditures to the allotted 5384AA account and then generating the expenditure (see steps 4, 5 and 6). Transferring excess funds to the OSBM Project Reserve Account involves a CMCS transfer to the OSBM budget code 41104 against the Transfer to Project Reserve Budget Code 41104 account (538070). The accounting entries necessary would include realigning the excess allotted budget of the detailed expenditures to the allotted 538070 account and then generating the expenditure (see steps 4, 5 and 6).
- CI projects funded by receipts are normally closed by transferring the excess receipts back to the original source. Based on the OSBM approved budget revision, entries will need to be made to decrease the unallotted detailed expenditure accounts and increase the unallotted Reserve - CI Projects account (537010). The total budget, total allotments, and total expenditures should all be equal. The unexpended receipts are then returned to the original source using the revenue account that originally recorded the receipt.

## STEP 8A

*Example:* Assume agency has requested OSBM to close the project and OSBM has approved. Agency has completed all necessary OSBM documents. OSBM has instructed agency to revert the residual to the General Fund, budget code 19973. The following NCAS entries will be necessary based on the approval and documentation from OSBM.

Since all funds had been allotted, realign budgeted expenditures to the agency non-routine transfer NCAS account (5384AA - agency defined).

To record the realignment of the budgeted expenditure a budget revision is entered on the IBIS system (see step 4). But instead of choosing an allotment, choose the budget revision from the drop-down list.

## STEP 8B:

Generate the expenditure (see step 5 and 6).

STATE OF NORTH CAROLINA  
 MONTHLY REPORT ON CAPITAL IMPROVEMENT FUNDS  
 FOR THE PERIOD ENDING NOVEMBER 30, 2YYY

ACCOUNT	DESCRIPTION	A	B	C	-----ACTUAL EXPENDITURES AND REVENUES-----			G
		TOTAL BUDGET (78+73, 68+63)	UNALLOTTED (78, 68)	TOTAL ALLOTMENTS (73, 63)	CURRENT (53, 43)	YEAR TO DATE (53, 43)	PROJECT TO DATE (53, 43)	ALLOTMENT BALANCE (73-53, 63-43)
EXPENDITURES – BUDGET AND ACTUAL								
537010	RESERVE-BLDG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534331	GEN CONTRACT BLDG	1,299,957.38	0.00	1,299,957.38	0.00	1,299,957.38	1,299,957.38	0.00
538401	REVERT 19973	42.62	0.00	42.62	0.00	0.00	0.00	42.62
	TOTAL EXPENDITURES	1,300,000.00	0.00	1,300,000.00	0.00	1,299,957.38	1,299,957.38	42.62
REVENUES – ESTIMATED AND ACTUAL								
434132	COMPUTER SERVICES	250,000.00	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00
	TOTAL REVENUES	250,000.00	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00
EXCESS OF EXPENDITURES								
	OTHER REVENUES	1,050,000.00	0.00	1,050,000.00	0.00	1,049,957.38	1,049,957.38	42.62

STEP #8a: CLOSE OUT OF CI CODE – REALIGN EXCESS ALOTTED BUDGET OF DETAILED EXPENDITURES TO ALOTTED 538401 ACCT

- A = CALCULATED B + C
- B = 78 & 68 ACCOUNTS
- C = 73 & 63 ACCOUNTS
- D = CURRENT PERIOD 43 & 53
- E = 53 & 43 TOTAL YEAR TO DATE
- F = 53 & 43 PROJECT TO DATE
- G = CALCULATED C - F

STATE OF NORTH CAROLINA  
 MONTHLY REPORT ON CAPITAL IMPROVEMENT FUNDS  
 FOR THE PERIOD ENDING NOVEMBER 30, 2YYY

ACCOUNT	DESCRIPTION	A	B	C	-----ACTUAL EXPENDITURES AND REVENUES-----			G
		TOTAL BUDGET (78+73, 68+63)	UNALLOTTED (78, 68)	TOTAL ALLOTMENTS (73, 63)	CURRENT (53, 43)	YEAR TO DATE (53, 43)	PROJECT TO DATE (53, 43)	ALLOTMENT BALANCE (73-53, 63-43)
EXPENDITURES – BUDGET AND ACTUAL								
537010	RESERVE-BLDG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
534331	GEN CONTRACT BLDG	1,299,957.38	0.00	1,299,957.38	0.00	1,299,957.38	1,299,957.38	0.00
538401	REVERT 19973	42.62	0.00	42.62	0.00	0.00	0.00	42.62
	TOTAL EXPENDITURES	1,300,000.00	0.00	1,300,000.00	0.00	1,299,957.38	1,299,957.38	42.62
REVENUES – ESTIMATED AND ACTUAL								
434132	COMPUTER SERVICES	250,000.00	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00
	TOTAL REVENUES	250,000.00	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00
EXCESS OF EXPENDITURES								
	OTHER REVENUES	1,050,000.00	0.00	1,050,000.00	0.00	1,049,957.38	1,049,957.38	42.62

STEP #8a: CLOSE OUT OF CI CODE – REALIGN EXCESS ALOTTED BUDGET OF DETAILED EXPENDITURES TO ALOTTED 538401 ACCT

- A = CALCULATED B + C
- B = 78 & 68 ACCOUNTS
- C = 73 & 63 ACCOUNTS
- D = CURRENT PERIOD 43 & 53
- E = 53 & 43 TOTAL YEAR TO DATE
- F = 53 & 43 PROJECT TO DATE
- G = CALCULATED C - F

RMDSID46  
 BD725-01  
 460 DEPT OF COMMERCE  
 4YYXX COMMERCE-CI 2YYY

STATE OF NORTH CAROLINA  
 MONTHLY REPORT ON CAPITAL IMPROVEMENT FUNDS  
 FOR THE PERIOD ENDING DECEMBER 31, 2YYY

PAGE: 1  
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 BD725

	A	B	C	D	E	F	G	
	-----ACTUAL EXPENDITURES AND REVENUES-----							
ACCOUNT DESCRIPTION	TOTAL BUDGET (78+73, 68+63)	UNALLOTTED (78, 68)	TOTAL ALLOTMENTS (73, 63)	CURRENT (53, 43)	YEAR TO DATE (53, 43)	PROJECT TO DATE (53, 43)	ALLOTMENT BALANCE (73-53, 63-43)	
<b>BUDGET CODE TOTALS</b>								
EXPENSE TOTAL	1,300,000.00	0.00	1,300,000.00	42.62	1,300,000.00	1,300,000.00	0.00	
REVENUE TOTAL	250,000.00	0.00	250,000.00	0.00	250,000.00	250,000.00	0.00	
<b>EXCESS OF EXPENDITURES</b>								
OVER REVENUES	1,050,000.00	<b>0.00</b>	1,050,000.00	42.62	1,050,000.00	1,050,000.00	<b>0.00</b>	
		<i>NCAS 111280</i>					<i>NCAS 111270</i>	
		<i>ACCOUNT</i>					<i>ACCOUNT</i>	
		Unallotted state appropriations					Allotment bal	

A = CALCULATED B + C  
 B = 78 & 68 ACCOUNTS  
 C = 73 & 63 ACCOUNTS  
 D = CURRENT PERIOD 43 & 53  
 E = 53 & 43 TOTAL YEAR TO DATE  
 F = 53 & 43 PROJECT TO DATE  
 G = CALCULATED C - F

**TO CLOSE OUT CI CODE:**  
**COLUMNS A, C, and F SHOULD ALL BE THE SAME**  
**COLUMNS B and G SHOULD BE ZERO**

---

## Cash Management Control System

### AK04

<b>As of December 31, 20XX</b>		<b>4YYXX</b>
ORIGINAL APPROPRIATION BALANCE	=	1,050,000.00
TOTAL TRANSFERS	=	-
ADJUSTED APPROPRIATION BALANCE	=	-
UNALLOTTED APPROPRIATION BALANCE	=	-
PROJECT TO DATE RECEIPTS	=	250,000.00
YEAR TO DATE RECEIPTS	=	250,000.00
PROJECT TO DATE EXPENDITURES	=	1,300,000.00
YEAR TO DATE EXPENDITURES	=	1,300,000.00
ALLOTMENT BALANCE	=	-

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RMDSID16 STATE OF NORTH CAROLINA GENERAL LEDGER SYSTEM  
 BD800DET CASH RECONCILIATION REPORT C-GL-CASH-RECON-BD800  
 430 DEPARTMENT OF COMMERCE FOR THE PERIOD DECEMBER 31, 2YYY  
 4YXX COMMERCE CI 2YYY

EFFECTIVE DATE	DOCUMENT ID	TRANSACTION DESCRIPTION	ALLOTMENT/ REVERSION	DEPOSITS/ TRANSFERS ADJUSTMENTS	DISBURSEMENTS/ TRANSFERS ADJUSTMENTS	OTHER	BALANCE
ACCT 111270		POOL CSH-ALLOTMENT ACCT		*** BEGINNING BALANCE ***			42.62
12/13/20XX	4317 AM773	ALLOTMENT INTERFACE ENTRY	-	-	-	-	-
12/13/20XX	4321XXXXXX	CASH DEPOSIT	-	-	-	-	-
12/19/20XX	4317 BC883	ALLOTMENT INTERFACE ENTRY	-	-	-	-	-
12/20/20XX	43275AT999	IGO TRANSFER	-	-	42.62	-	-
01		*** PERIOD BALANCE ***	-	-	-	-	-
ACCT 111250		POOL CSH-DISBURSING ACCT					-
ACCT 111270							-
				*** ENDING CASH BALANCE ***			=====

## Reports

### BD-725

Organized by Budget Fund (fund code) number

Lists CI Project Status

- Year-to-Date
- Project-to-Date

CI projects display until entire budget is closed

The BD725 is used to report the status of all CI projects.

- It is a required month-end report.
- It is organized by project (budget fund) within a CI Project Budget Code.
- All CI projects are displayed on the BD725 until approval has been given by OSBM to close the budget code. The budget code is closed when all the projects are completed.
- When all projects are complete and OSBM has given approval to close the budget code, notify your OSC analyst. OSC works with the agencies to close the budget code in NCAS.

MSA GL		ADD OR CHANGE AN ACCOUNT/CNTR			287
NEXT FUNCTION: _____		ACTION: _____		<b>Inactive</b>	
PLEASE ENTER THE KEY FOR THE NEXT ACCOUNT/CNTR					
=====	=====	=====	=====	=====	=====
OPTION	COMPANY	ACCOUNT ID	CNTR ID	STATUS CODE	1
-----	-----	-----	-----	-----	-----
ACTIVE DATE	INACTIVE DATE	RECONCILE CODE	PERCENT CHANGE LIMIT		
-----	-----	-----	-----		
REQUIRED ENTRY OVER AND SHORT		UPPER TRANS LIMIT	OWER TRANS LIMIT		
-----	-----	-----	-----		
AUTHORIZED CASH LIMIT		UPPER BALANCE LIMIT	LOWER BALANCE LIMIT		
-----	-----	-----	-----		
REPORT LEVEL 1		REPORT LEVEL 2	REPORT LEVEL 3		
-----	-----	-----	-----		
PROCESSING OPTIONS: A = ADD C = CHANGE E = END R = REPEAT ADD					

OSC closes a CI project by inactivating the family of expense and revenue accounts established for the project.

- An account/center combination is inactive when the status is equal to 1 on the *Add or Change an Account/Cntr (287)* screen in the General Ledger.
- A batch program is used to perform these account/center status change requests for completed projects.
- Individual funds within a CI budget code cannot be closed. The entire budget code must be closed in order to remove the project from displaying on the BD725 report.

### REQUEST TO CLOSE CAPITAL IMPROVEMENT BUDGET CODES

Budget Code	Department/Institution	Unallotted	Unexpended	For OSBM Use Only

<p>Authorized By _____ Date _____ Phone _____</p>
---

<p>OSBM Approval _____ Date _____</p>
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## CI Accounting Rules

<b>4X</b>	Changes 53 to 78 Post offset to 111280	Sets up Budget
<b>4R</b>	Changes 43 to 68 Post offset to 111280	Sets up Budget
<b>4G</b>	Changes 53 to 73 Post offset to 787010 Post same sign to 111280 Post offset to 111270	Records the allotment for expenditures used with statewide reserve account
<b>4B</b>	Changes 43 to 63 Post offset to 68 Post same sign to 111280 Post offset to 111270	Records the allotment for revenue
<b>4H</b>	Changes 53 to 73 Post offset to 111270	Records allotment to 73 sides only used with non-statewide account (5371AA)
<b>4A</b>	Changes 53 to 73 Post offset to 78 Post same sign to 111280 Post offset to 111270	Records allotment of detail expenditures
<b>4J</b>	Changes 43 to 63 Post offset to 111270	Records allotment to 63 sides only



## When to Use Accounting Rules (Examples)

**4X** is used for recording the unallotted expenditure budget.

**4R** is used for recording the unallotted revenue budget.

**4A** is used for allotting expenditures when moving from unallotted to allotted for the same account. (ex. The amount to be allotted is recorded to 78XXXX – The account keyed amount is reflected under the unallotted column on the bd725).

**4B** is used for allotting revenue when moving from unallotted to allotted same account. (ex. The amount to be allotted is recorded in 68XXXX – The account keyed amount is reflected under the unallotted column on the bd725. This moves the detail revenue account unallotted to the same detail revenue allotted account).

**4H** is used for expenditure accounts when moving from allotted to allotted (ex. This realigns the allotment from one detail expenditure account (73XXXX) to another 73XXXX account. – The account keyed amount is reflected under the allotment column on the bd725).

**4G** is used when moving from unallotted statewide to allotted detail expenditure account. (ex. The amount to be allotted is under the 787010 account – reflected under the unallotted column on the bd725).

**4J** is used for revenue accounts when moving from the allotted to allotted. (ex. This realigns the allotment from detail revenue account (63XXXX) to another 63XXXX account. The account keyed amount is reflected under the allotment column on the bd725).

