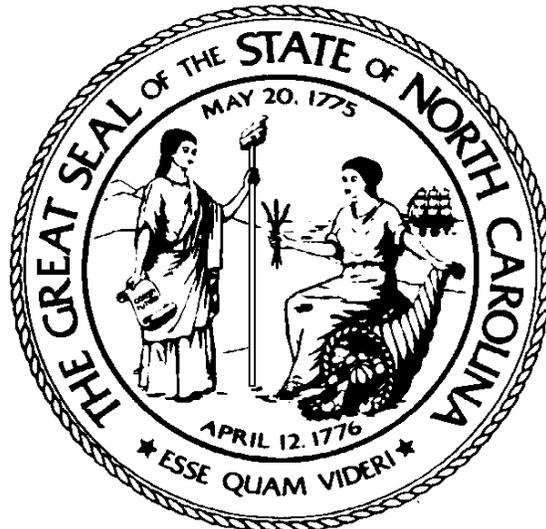


SM01

***Agency System
Management***

NCAS TRAINING COURSE

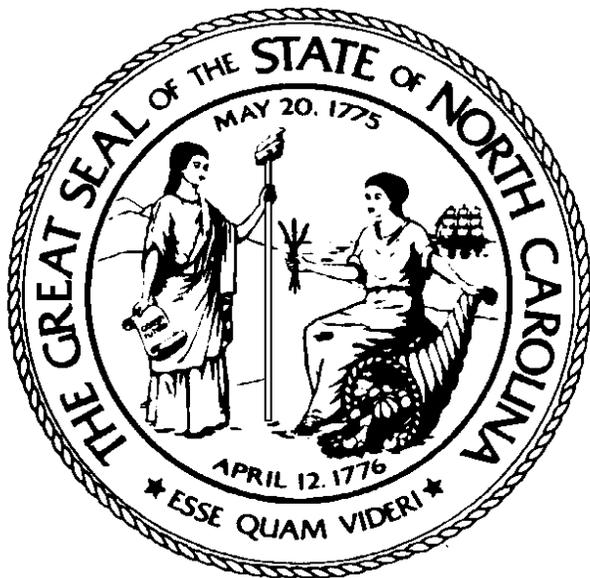


State of North Carolina

Office of the State Controller

April 14, 2016

North Carolina Accounting System
Agency System Management
Training Course
24th Edition



Linda M. Combs
State Controller
April 14, 2016

This training was prepared by:
The Office of the State Controller
<http://www.osc.nc.gov>

Contact Information
NCAS Support Services
(919) 707-0795

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Course Overview

Overview

This course provides an overall view of the financial modules of the North Carolina Accounting System (NCAS), specifically the General Ledger, Budgetary Control, and Financial Controller modules. Particular emphasis is placed on the procedures that an agency's fiscal department needs to perform on a daily or monthly basis to maintain appropriate control of the agency's financial records.

Audience

- Accountants
- Accounting Management

Length

2 days

Objectives

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

- Maintain your agency's Chart of Accounts
- Inquire on the General Ledger module
- Process journal voucher entries
- Understand how financial transactions from external systems are interfaced to the NCAS
- Perform daily accounting procedures
- Identify and correct errors
- Perform month-end procedures
- Manage appropriations and allotments
- Process intra-governmental transactions
- Review reports

Quick Reference Guides (QRGs)

Reference materials that will help participants complete the tasks involved with their jobs. They are referenced throughout the walkthroughs and activities.

Procedures

Detailed process steps that describe how to complete a task or group of tasks. These “step-by-steps” can be used after the training as a reference on how to use the NCAS to perform job functions.

Reports

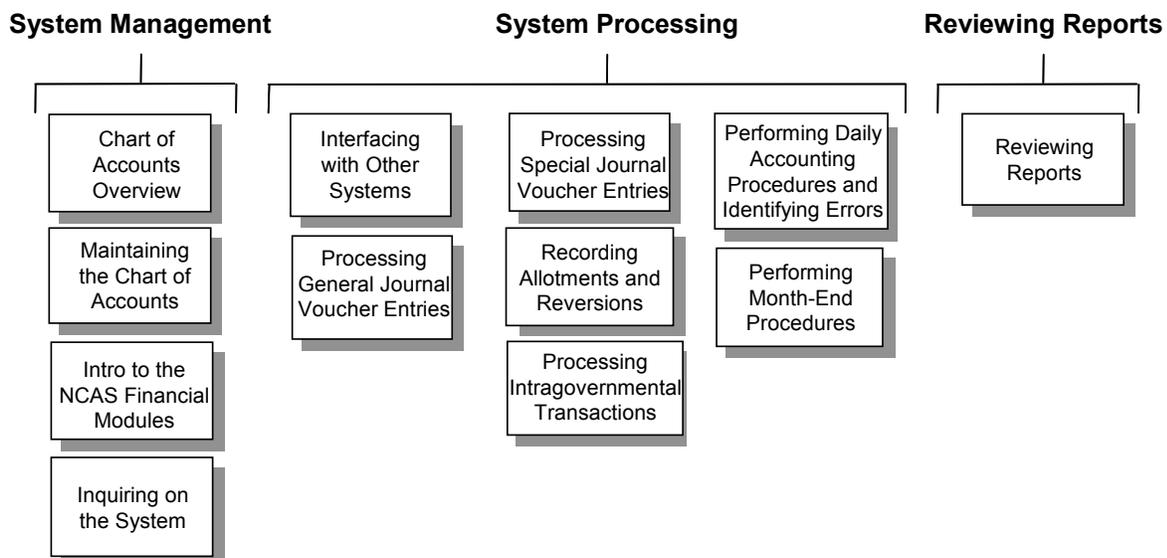
Examples of reports that are used in performing tasks related to agency system management.

Business Process Flow

Overview

An agency's fiscal department is responsible for processing and reviewing financial transactions including journal entries, encumbrances and encumbrance reversals, adjustments, and accruals. *Over 95% of these transactions are automatically generated by the North Carolina Accounting System (NCAS) when purchase orders, invoices, checks, and inventory transactions are processed.* The NCAS uses information provided by the user (e.g., an accounts payable clerk, or a buyer), as well as information stored in the system, to generate the appropriate journal entry. The job of an agency's fiscal personnel, therefore, is to oversee and audit this process to ensure that the system is balanced, to identify any errors that may occur, and to investigate and correct these errors. This process, which is referred to as agency system management, is supported by the NCAS.

The following diagram illustrates the topics that will be covered in this course.



System Management

The topics in the *System Management* section of the course include the following:

- **Chart of Accounts (COA) overview**

This section contains an overview of the NCAS Chart of Accounts structure.

- **Maintaining the Chart of Accounts**

The Chart of Accounts is established and maintained through the General Ledger. The Office of the State Controller (OSC) maintains the Statewide Master Account List. This section will explain how to add accounts and account/center combinations to your agency's companies.

- **Introduction to the NCAS Financial Modules**

This topic introduces the basics of the NCAS General Ledger, Financial Controller, and Budgetary Control Modules.

- **Inquiring on the system**

Online inquiry screens provide agencies with immediate access to accounting information, including account/center balances and the transactions that have posted to those balances. Inquiry screens are used to resolve questions and problems by quickly furnishing needed information.

System Processing

The following topics are covered in the *System Processing* section of this course:

- **Understanding how financial transactions from external systems are interfaced to the NCAS**

The NCAS accepts and processes transactions from external systems that are not part of the NCAS. This topic will discuss how these transactions are processed and explain the role an agency's fiscal section plays in ensuring that these transactions are posted properly.

- **Processing general journal voucher entries**

This topic discusses how journal entries are entered in the NCAS. Journal entries are actually entered in the Budgetary Control (BC) module, *not* in the General Ledger (GL) module.

- **Processing special journal voucher entries**

Agencies will learn how to record transactions using the Budgetary Control module to enter journal vouchers. Some of these entries include:

- Recording cash receipts
- Recording year-end accruals

- **Recording allotments and reversions**

This topic explains how to record quarterly allotments and reversions in the NCAS.

- **Processing intra-governmental transactions**

This topic provides users with a standard way of processing inter-agency transactions, such as purchases from the Department of Correction or charges from Motor Fleet Management.

- **Performing daily accounting procedures and identifying errors**

This topic discusses the tasks and responsibilities an agency must perform on a daily basis to ensure that the system functions properly. It also discusses how error transactions are posted to suspense accounts and how the NCAS handles batches that are out-of-balance or in suspense. This topic will show you how to identify these errors and the steps needed to correct them.

- **Performing month-end procedures**

Agencies are required to report on transactions from appropriations and/or receipts each month. This topic explains the process involved in month-end closing.

Reviewing Reports

This section describes the management and control reports that are available in the NCAS for monitoring system activity. Some examples of these reports include the BD701 report and the Batch Proof List.

System Responsibilities

This course will provide a broad overview of the tasks needed to manage the NCAS. As you go through this course, you need to ask yourself who will perform the tasks described. The last section provides a consolidated list of responsibilities.

NCAS Module Integration

Integration Tools

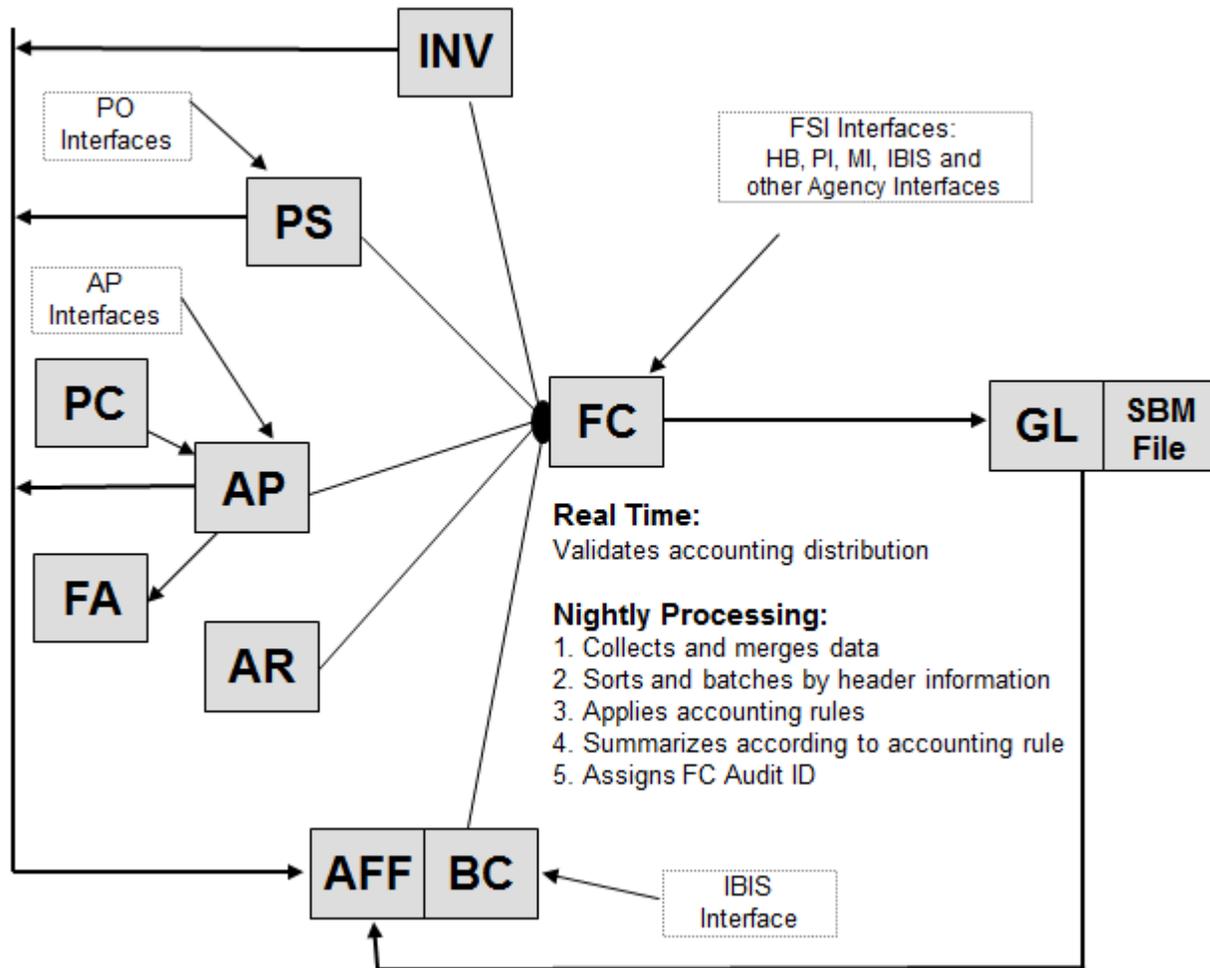
The North Carolina Accounting System provides an integrated set of financial and materials management modules for managing an agency's business functions including purchasing, inventory, and accounts payable. As each transaction is processed (e.g., generating a purchase order, or writing a check), the NCAS generates the appropriate accounting entries. The generation of these entries is based on the accounting distribution and on accounting rules previously established in the system.

These accounting rules are stored in the Financial Controller (FC) module. The FC acts like a traffic cop, controlling the exchange of data between modules before data is posted to the General Ledger. The Financial Controller performs the following functions:

- Validates a document's accounting distribution against the NCAS General Ledger
- Assigns a unique transaction audit ID to each transaction in the system and records key information about each transaction. This allows a user to trace any balance to its original transaction.
- Summarizes transactions before posting to the General Ledger
- Acts as the point of entry for financial transactions from external systems
- Applies accounting rules that generate the appropriate accounting entries for each transaction

After transactions have been processed by the FC, the information is passed to the General Ledger (GL). The GL is the ultimate repository for financial information from which an agency's financial and budgetary reports are produced.

As the following diagram indicates, documents are created in the Budgetary Control, Inventory, Purchasing, Accounts Receivable, or Accounts Payable modules and then passed to the Financial Controller before being posted to the General Ledger. Balances posted in GL reflect the summarized transaction activity by period from all source systems feeding into the General Ledger.



The following walkthrough demonstrates how to access the NCAS primary menus.

WALKTHROUGH: NCAS Access

SCENARIO

You will access the NCAS system and look at the list of integrated modules available in the Financial Systems section. In addition, you will discuss the techniques available to maneuver through the system.

You learned how to log on to the system during the *NCAS Basics* (CBT) course. To review this procedure, see **Procedure 1: Accessing the Practice Region**.

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NORTH CAROLINA ACCOUNTING SYSTEM - O REGION
MAIN MENU

A - PAYROLL/PERSONNEL
B - FINANCIAL SYSTEMS
E - INFORMATION EXPERT

ENTER THE SYSTEM TYPE YOU DESIRE: 1

ACTION _____ DCI Release 01.01.CF
  
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- Once you have accessed the NCAS, type **B** for *Financial Systems* in the ENTER THE SYSTEM TYPE YOU DESIRE field and press .

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***  ****  *****  ****  ****  ***  ****

NORTH CAROLINA ACCOUNTING SYSTEM - O REGION
FINANCIAL SYSTEMS

03 - GENERAL LEDGER                12 - FOREIGN EXCHANGE
04 - ACCOUNTS RECEIVABLE           13 - PROJECT TRACKING
05 - ACCOUNTS PAYABLE              14 - PURCHASING
07 - INVENTORY                     21 - FINANCIAL CONTROLLER
08 - FIXED ASSETS
09 - BUDGETARY CONTROL

ENTER THE SYSTEM NUMBER YOU DESIRE: __

ACTION _____ DCI Release 01.01
  
```

To access a specific module without moving through the primary menus, you can tab to the ACTION field immediately after signing on to the NCAS and type a period followed by the abbreviation for the module you want to access. For example, to go straight to the General Ledger module, type **.GL** in the ACTION field and press .

SUMMARY

This course provides an overview of the North Carolina Accounting System from an agency's fiscal department perspective. It is intended to provide an overview of the knowledge and tools necessary for controlling an agency's financial transactions.

Chart of Accounts Overview

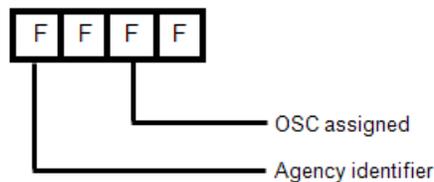


Overview

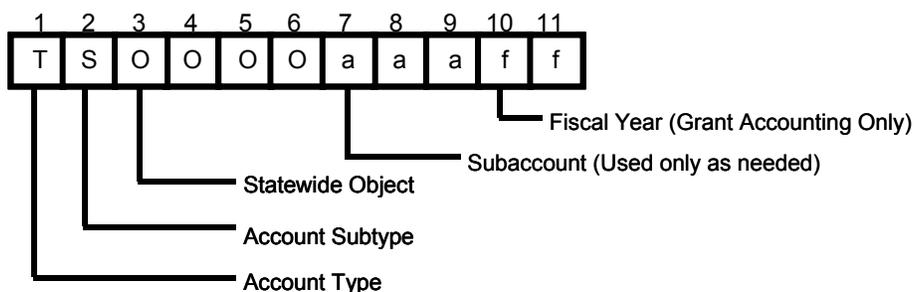
The State of North Carolina has developed a uniform Chart of Accounts. This chart is designed to ensure consistent financial management of the state's accounting information. It also provides fund, object, budgetary, and GAAP (Generally Accepted Accounting Principles) data elements for central and agency recording and reporting requirements.

The Chart of Accounts is the financial key of the NCAS. It is organized into three main components that make up an accounting distribution:

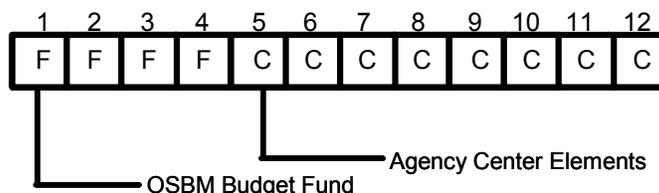
- **Company** - The company is the first recording element in the Chart of Accounts. The first two positions of the company identifies the agency.



- **Account** - The account describes the purpose of an expenditure, the type of revenues received or the balance sheet accounts required for GAAP accounting.



- **Center** defines the budget fund which is established by the Office of State Budget and Management (OSBM) and the agency cost center.



A valid accounting distribution is made up of a combination of the company, account, and center. It is also the level at which transactions are keyed into the NCAS modules and posted to the General Ledger. There are three steps in establishing a valid accounting distribution:

- Addition of an account to an existing company
- Addition of a center to an existing company-account combination
- Addition of center and center element descriptions

Adding an Account

The first step in creating a postable accounting distribution is the addition of a valid account to your company. There are two types of accounts that can be added to a company:

- Accounts established on the Statewide Master Account List
- Agency discretionary accounts (AA accounts)

Statewide Master Account List

In order to establish a uniform Statewide Chart of Accounts, the OSC has established a list of valid accounts called the Statewide Master Account List. This list resides in the master company, or company AAAA. When adding an account to a company, the master company is checked to determine whether the account exists in company AAAA. An account cannot be added to your company unless it is on the Statewide Master Account List.

Agency Discretionary Accounts

Agency discretionary accounts, also called AA accounts, are defined as Master Company accounts where positions 5-6 are AA. Within AA accounts, each agency has the flexibility to replace the AA in positions 5-6 with its own alphanumeric characters and to assign the new accounts unique account titles.

Account Maintenance

As part of maintaining your agency's Chart of Accounts, you may need to:

- Add an account that is *not* in the master company
- Add an account that *is* in the master company

To determine if an account is in the master company, you can run a report called C-U-GL-COA-Master from the GL Public Library. Or the preferred method is to use what is on the System Information Guide (**SIG**), in the Uniform Data Elements section.

Requesting a New Statewide Account

To add an account that is not in the master company, you must submit a written request to the OSC as follows:

1. Fill out the Agency Account Request Form. Be sure to justify why you are requesting the addition to the Statewide Master Account List. (See **QRG 1: Agency Account Request Form** or the **SIG** under Documentation, Forms, and the General Ledger.)
2. Email the completed request form to: OSC.SADFR@osc.nc.gov
Attach supporting documentation to the email.

3. The OSC Chart of Accounts Committee will determine if the request is valid and consistent with statewide policies. If so, the OSC will add the account to the Statewide Master Account List. You will be notified of the account addition or of the appropriate existing account to use.
4. If a new account is created, add the new account to your company's Chart of Accounts.

All accounts newly added to the Statewide Master Account List are listed in the **SIG**.

Adding a Family of Accounts

When you add accounts, you need to add the original account and its related family of accounts as follows:

When you add a 53XXXX account, you should also add the following accounts:

- 73XXXX
- 78XXXX
- 83XXXX
- 03XXXX

When you add a 43XXXX account, you should also add the following accounts:

- 63XXXX
- 68XXXX

The following are account descriptions:

- 43XXXX Actual Revenue
- 53XXXX Actual Expenditures
- 63XXXX Authorized Budgeted Revenue
- 68XXXX Certified Budgeted Revenue
- 73XXXX Authorized Budgeted Expenditures
- 78XXXX Certified Budget Expenditures
- 83XXXX Purchasing Encumbrance
- 03XXXX Accounts Payable Encumbrance

If you do not add the complete family of accounts, you may receive an error message when you try to process a transaction. There are reports available that you can run to check that all account families are properly established. The C-U-GL-MISSING-ACCT-FAMILY report is one of the reports that you can use for that purpose.

When adding new accounts, the account title defaults from the Master Company for all accounts except AA accounts. Be sure to assign the same title to all members of the account family as well as use these titles consistently across all companies. Problems with inappropriate account titles on reports are often the result of dissimilar titles within an account family or between companies.

Adding a Center

The next step in creating a valid accounting distribution is the addition of a center to an existing company-account combination. A center cannot be added to an existing company-account if the budget fund of the center (first four digits of the center) is not established on the Company Fund Table.

Company Fund Table

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

- Budget code
- American Recovery Reinvestment Act
- Governmental Accounting Standards Board (GASB) number
- DAS department/division number
- Fund equity closing account

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 List report (C-U-GL-MASTER-TABLE-LIST) in the GLPUBLIC library in IE.

There is also a Company Center Table. The Company Center Table is used for federal funds to associate a center to a Catalog of Federal Domestic Assistance (CFDA) number. In addition to the CFDA number, this table also records the CFDA description and federal participation rate.

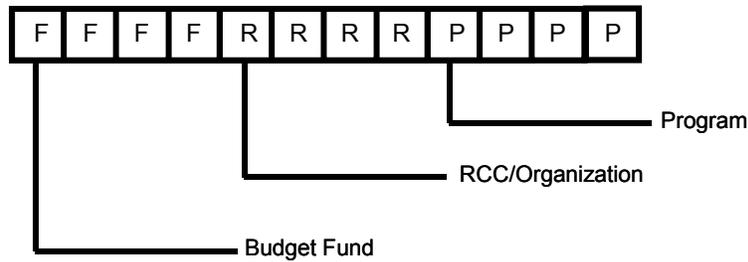
For more detailed information and examples of company/account/center combinations, see the *Chart of Accounts* section at the back of this manual.

Adding Center and Center Element Descriptions

The final step in creating an accounting distribution is the addition of center and center element descriptions. You should have descriptions established for each of the following:

- Company
- Center (postable center)
- Budget fund
- Budget code
- RCC/Organization code
- Program
- Other

A description needs to be added for the full center as well as for each of the elements in the center. For example, an agency may have a center with the following center structure:



If this is the case, a description needs to be established for the following:

- Full center description
- Fund description
- RCC/Organization description
- Program description

For more information on adding a full center description, a budget fund description, a budget code description, and a center element description, see **Procedures 8, 9, 10, and 11**, respectively.

COA Reports

There are two reports in the GLPUBLIC library in IE that an agency can run to view the chart of accounts. C-U-GL-COA-BY-CENTER lists all accounts within the specified companies and centers. C-U-GL-CHART-OF-ACCOUNTS shows company/account/center combinations, descriptions for the account and center, and the active/inactive status.

Maintaining the Chart of Accounts

Chart of
Accounts
Overview

Maintaining
the Chart of
Accounts

Intro to the
NCAS Financial
Modules

Inquiring on
the System

Overview

Accounting distributions (company/account/center combinations) must be established on your company Chart of Accounts before you can use or maintain them. The accounting distribution is entered in all modules and is validated against your agency's Chart of Accounts defined on the General Ledger. This section of the course will show you how to add or change these combinations.

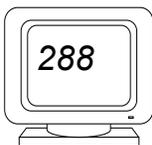
Once an account has been added to a company, it must be combined with a center to create a valid accounting distribution. A valid accounting distribution is made up of the company, account, and center. These valid accounting distributions are used when entering documents in the NCAS. An accounting distribution must be valid before it can be used. To add an accounting distribution, you must enter information on the following three screens:



The *Add or Change an Account (286)* screen is used by authorized agency personnel to add accounts that already exist on the Statewide Master Account List to their agency companies.



The *Add or Change an Account/Cntr (287)* screen is used by agencies to create or maintain company/account/center combinations. Complete company/account/center combinations must be added before being used in the system.



The *Miscellaneous Description (288)* screen allows agencies to add, change, or delete descriptions for a center. Descriptions can be general or they can be specifically tied to a fund, budget code or cost center. Descriptions are used for inquiring and reporting purposes.

Descriptions are established for:

- Center
- Fund
- Center components (RCC, funding source)
- Budget code
- CFDA (grant)

When an accounting distribution is added online, it is immediately available for use. If an invoice has already been processed in AP, and passed to the BCQ with an account exception, it can be re-edited and released from the BCQ. BC documents generating a BC account error message can be processed by typing **2** in the UPDATE AFF field.

The following walkthrough shows you how to add an existing account and accounting distribution based on the Statewide Master Account List.

WALKTHROUGH: Adding an Accounting Distribution

SCENARIO

As agency manager, you have determined the need for an account to track state aid to the Oxford Orphanage. You will also be adding this account to a new cost center for the NCAS training, 10004500. An agency must add its own description to the account, 536657, because it is an AA account. The description does not default from the AAAA company. The account will need to be combined with the center to create a valid accounting distribution. Because the center is new, you will also need to add a center description.

```

*****  ***  *****  *****  *****  **
*** ***  ***  ***  ***  *****  *****
*** ***  ***  ***  ***  ***  ***  ***  **
*** ***  ***  ***  ***  ***  ***  ***
***  ** ***  ***  *****  **  *****
***  *****  ***  ***  ***  ***  *****
***  *****  *****  ***  ***  ***  *****

          NORTH CAROLINA ACCOUNTING SYSTEM - O REGION
          FINANCIAL SYSTEMS

03 - GENERAL LEDGER                12 - FOREIGN EXCHANGE
04 - ACCOUNTS RECEIVABLE           13 - PROJECT TRACKING
05 - ACCOUNTS PAYABLE              14 - PURCHASING
07 - INVENTORY                     21 - FINANCIAL CONTROLLER
08 - FIXED ASSETS
09 - BUDGETARY CONTROL

          ENTER THE SYSTEM NUMBER YOU DESIRE:  __

ACTION 1
          DCI Release 01.01
    
```

1. Type **.GL** in the ACTION field and press Enter 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
                (6) UNLOCK OPERATOR AND TERMINAL
```

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

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

3. Type **3** in the ENTER SELECTION field and press **Enter** to access the *Chart of Accounts (008)* screen.

```

GL                                CHART OF ACCOUNTS                                008
NEXT FUNCTION: _____ ACTION: _____
=====
                                ADD OR CHANGE
SELECT
  4                                286. ACCOUNT
  -                                287. ACCOUNT/CENTER
  -                                288. MISCELLANEOUS DESCRIPTIONS
  -                                289. CLASS/GROUP DESCRIPTION
  -                                293. BUDGET VERSION DESCRIPTIONS
  -                                294. EDIT RULES/RESERVED NUMBERS

                                REVIEW
  -                                292. DESCRIPTION LIST
    
```

- Type **S** in the SELECT column next to the 286. ACCOUNT option and press to access the *Add or Change Account (286)* screen.

```

GL                                ADD OR CHANGE AN ACCOUNT                                286
NEXT FUNCTION: 9 ACTION: _____
PLEASE ENTER THE KEY FOR THE NEXT ACCOUNT
=====
OPTION      COMPANY      ACCOUNT ID      CLASS CODE      GROUP CODE
  5          6          7              -              -
  8
ACCOUNT DESCRIPTION      NON-FINANCIAL      NORMAL SIGN      REQUIRED ENTRY
-----
OVER AND SHORT      RECONCILE CODE      PROJECTION METHOD      CONTROL ACCOUNT
-              -              -
UPPER TRANS LIMIT      LOWER TRANS LIMIT      AUTHORIZED CASH LIMIT
-----
UPPER BALANCE LIMIT      LOWER BALANCE LIMIT      PERCENT CHANGE LIMIT
-----
PROCESSING OPTIONS:  A = ADD  C = CHANGE  E = END  R = REPEAT ADD
    
```

- Type **A** in the OPTION field to signify an account *addition*. You can also type **C** to *change* an account, **E** to *end* the addition or change, or **R** to *repeat* an addition.
- Type **XX01** in the COMPANY field.
- Type **536657** in the ACCOUNT ID field.
- Type **State Aid to Oxford Orp** in the ACCOUNT DESCRIPTION field and press to validate the addition of the account.

Since the account is on the Statewide Master Account List, the following message is displayed: **MASTER FILE UPDATED FOR XX01 536657.**

When a successful validation occurs, the following fields default from the Statewide Master Account List and cannot be changed by the user:

- Class code
- Group code
- Account description (Except for agency specific accounts.)
- Financial indicator

If an agency tries to add an account that is not on the Statewide Master Account List, the validation step is terminated and the following message is displayed: **ACCOUNT NUMBER IS NOT ON THE MASTER ACCOUNT TABLE**. This message indicates that the add transaction cannot be processed until the correct account in the master company is referenced.

The Add or Change an Account (286) screen allows you to add a valid company/account combination to your agency's Chart of Accounts. You need to repeat this process for all companies in your agency that need this account.

Remember to properly exit screen 286 by entering "E" in the OPTION field and pressing . If you do not exit screen 286 properly, you may lock up your system until the next nightly production run.

You have added a company/account combination. You now need to add the center to the account to create a valid accounting distribution (company, account and center combination).

9. Type **287** in the NEXT FUNCTION field and press to access the *Add or Change an Account/Cntr (287)* screen to enter the company/account/center combination.

OPTION		COMPANY	ACCOUNT ID	CNTR ID	STATUS CODE
10		11	12	13	
ACTIVE DATE	INACTIVE DATE	RECONCILE CODE	PERCENT CHANGE LIMIT		
REQUIRED ENTRY	OVER AND SHORT	UPPER TRANS LIMIT	LOWER TRANS LIMIT		
AUTHORIZED CASH LIMIT	UPPER BALANCE LIMIT	LOWER BALANCE LIMIT			
REPORT LEVEL 1	REPORT LEVEL 2	REPORT LEVEL 3			

PROCESSING OPTIONS: (A) DD, (C) HANGE, (R) EPEAT ADD, (M) REPEAT CHANGE, (E) ND

10. Type **A** in the OPTION field to indicate that you want to *add* the account/center combination.

11. Type **XX01** in the COMPANY field.

12. Type **536657** in the ACCOUNT ID field.
13. Type **10004500** in the CNTR ID field to add the new company/account/center distribution.
14. Press to add the account/center combination. Once entered, the following message is displayed: **WARNING ***** CENTER DESCRIPTION IS NOT ON TM700.**

The system checks for an existing center description when adding a new account/center record on screen 287. If no company and center description record exists for the center on the custom control file, the system displays the following warning: **WARNING*****CENTER DESCRIPTION IS NOT ON TM700.**

The system will also check to see if the center being added is a postable (or type 'C') center. If not, the following warning is displayed: **WARNING*****CENTER DESCRIPTION IS FOR REPORTING CENTER.**

These warnings are informational and will not restrict the addition of a center to a valid account. To remove the warning and complete the addition of the center, simply press again.

Remember to properly exit screen 287 by entering "E" in the OPTION field and pressing . If you do not exit screen 287 properly, you may lock up your system until the next nightly production run.

15. Press again to confirm the addition of the account/center combination. Once entered, the addition or change can be used immediately. The following message is displayed: **MASTER FILE UPDATED FOR XX01 536657 10004500.**

In addition to checking the Master Account List, the NCAS also checks the Master Company Table to determine whether a particular budget fund is valid for a company. Once this information is validated and the account/center is entered, the following fields default from the Master Company Table:

- GASB number
- Department number
- Budget code
- American Recovery Reinvestment Act
- Closing equity account

If the budget fund is not valid for a company, the following message is displayed: **COMPANY/FUND NOT ON MASTER COMPANY TABLE.**

You have added the company/account/center combination to create an accounting distribution. Now you must add the center description.

16. Type **288** in the NEXT FUNCTION field and press to access the *Miscellaneous Descriptions (288)* screen.

GL	MISCELLANEOUS DESCRIPTIONS	288
NEXT FUNCTION: _____ ACTION: _____		
PLEASE ENTER KEY INFORMATION		
=====		
OPTION:	17	_____
COMPANY:	18	_____
DESCRIPTION TYPE:	19	_____
DESCRIPTION ID:	20	_____
DESCRIPTION:	21	_____
DGO OPTION:		_____
DESCRIPTION TYPE: C=POSTING CENTER R=REPORT CENTER Z=SPECIAL USE ONLY AS INSTRUCTED BY OSC		
PROCESSING OPTIONS: A = ADD C = CHANGE D = DELETE		

17. Type **A** in the OPTION field to *add* the description.
18. Type **XX01** in the COMPANY field.
19. Type **C** in the DESCRIPTION TYPE field to indicate that the type is a *center* description.

It is important to use the correct description type when adding a center or center element description. The correct types are:

- Use a **C** when adding a description for a postable, or full, center
- Use an **R** when adding a description for any part of a center or any other description that is being added for reporting purposes only (**R** will be displayed as **E** when inquiring online)

20. Type **10004500** in the DESCRIPTION ID field. The description ID is the number assigned to the center.
21. Type **Administration – Special Programs** in the DESCRIPTION field and press to process the new description.

 **NOTE:** Always let the system default the DGO OPTION field.

The system will validate the description to make sure that it has not already been established. Once the description is accepted, you will have a new company/account/center combination on your agency Chart of Accounts. The following message is displayed: **UPDATE SUCCESSFUL.**

You can also add an existing account that has an established description from the Statewide Master Account List.

ACTIVITY: Adding an Accounting Distribution

SCENARIO

As agency manager, you have determined the need to add the Overtime Pay-Appropriations 531411 account to your company Chart of Accounts. You will also be adding this account to a new cost center 10004100. The description defaults from the AAAA company. You need to add it to your company. The center is new and will need to be combined with the account to create a valid accounting distribution. The center will also need a new description.

1. Type **286** in the NEXT FUNCTION field and press to access the *Add or Change Account (286)* screen.
2. Type **A** in the OPTION field to signify an account *addition*. You could also type **C** to *change* an account, **E** to *end* the addition or change, or **R** to *repeat* an addition.
3. Type **XX01** in the COMPANY field.
4. Type **531411** in the ACCOUNT ID field and press to validate the addition of the account.

Since the account is on the Statewide Master Account List, the following message is displayed:
MASTER FILE UPDATED FOR XX01 531411.

You have added a company/account combination. You now need to add the center to the account to create a valid accounting distribution (company, account and center combination).

Remember that you must establish the entire family of accounts. For 531411, they are:

- 031411
- 831411
- 731411
- 781411

5. Type **287** in the NEXT FUNCTION field and press to access the *Add or Change an Account/Cntr (287)* screen to enter the company/account/center combination.
6. Type **A** in the OPTION field to identify that you want to *add* the account/center combination.
7. Type **XX01** in the COMPANY field.
8. Type **531411** in the ACCOUNT ID field.
9. Type **10004100** in the CNTR ID field to add the new company/center/account distribution.
10. Press to add the account/center combination. Once entered, the following message is displayed: **WARNING ***** CENTER DESCRIPTION IS NOT ON TM700.**
11. Press again to confirm the addition of the account/center combination. Once entered, the addition or change can be used immediately. The following message is displayed:
MASTER FILE UPDATED FOR XX01 531411 10004100.

You have added the company/account/center combination to create an accounting distribution. Now you must add the center description.

12. Type **288** in the NEXT FUNCTION field and press to access the *Miscellaneous Descriptions (288)* screen.
13. Type **A** in the OPTION field to *add* the description.
14. Type **XX01** in the COMPANY field.
15. Type **C** in the DESCRIPTION TYPE field to indicate that the type is a *postable center* description.
16. Type **10004100** in the DESCRIPTION ID field. The description ID is the number assigned to the center.
17. Type **Administration – Fiscal Services** in the DESCRIPTION field and press to accept the new description.

The system will validate the description to make sure that it has not already been established. Once the description is accepted, you will have a new company/account/center combination on your agency Chart of Accounts. The following message is displayed: **UPDATE SUCCESSFUL.**

Add a description for your RCC so you can report on activity at the RCC level of center.

18. Type **A** in the OPTION field to *add* the description.
19. Type **XX01** in the COMPANY field.
20. Type **R** in the DESCRIPTION TYPE field to indicate that the type is a *reporting* description.
21. Type **A4100** in the DESCRIPTION ID field. The description ID is the number assigned to the RCC.
22. Type **Fiscal Services** in the DESCRIPTION field and press to accept the new description.

The system will validate the description to make sure that it has not already been established. Once the description is accepted, the following message is displayed: **UPDATE SUCCESSFUL.**

Agency COA Batch Maintenance

When agencies need to perform maintenance on a large volume of financial distributions, batch transactions can be created to perform the necessary maintenance. The batch maintenance process will reduce the need to process similar updates online.

Transactions will be batched according to a prescribed record layout. The transactions will be placed in a data set using OSC-naming conventions. These transactions will be included in the nightly OSC process. Contact the OSC Support Services Center at 919-707-0795 to perform Batch COA Maintenance. Simple requests for Batch COA Maintenance should be made at least one business day in advance, complex requests for Batch COA Maintenance should be made several business days in advance.

Batch Load Options

The following GL maintenance may be performed in a batch:

- Accounting Distribution:
 - Add Company/Account/Center Combinations
 - Change Company/Account/Center Combinations
 - Inactivate Company/Account/Center Combinations
- AA Accounts:
 - Add AA accounts
 - Change AA accounts
- Centers:
 - Add a center description
 - Change a center description
 - Delete a center description
- Center Elements:
 - Add a center element description
 - Change a center element description
 - Delete a center element description
- Grants:
 - Add next fiscal year grant accounts and accounting distributions

Maintenance for GL Records on NCAS

Batch COA maintenance may be required for COA records on the NCAS. The OSC will need information about the records you need changed or deactivated. This can consist of accounting distributions related to a particular center, or a fund or a budget code. Examples of such batches are:

- The accounting distribution for a particular center needs to be recreated with 30 new centers.
- For a particular company all 9 digit centers need their GL accounting distributions deactivated and loaded with the center trimmed to 8 digits.

Maintenance for GL Records New to NCAS

GL batch maintenance may be necessary for GL records new to the NCAS. For revenue and expenditure accounts, the OSC needs only the 43 and 53 accounts and will, at your request, add the encumbrance accounts or the complete family of accounts. The OSC needs the following data in an electronic spreadsheet format.

- AA Accounts - 4 digit company, 6-11 digit account and maximum 25 digit description.
- Add or Change Company/Account/Center Combinations - 4 digit company, 6-11 digit account, 4-12 digit center and an optional 8 digit activate and deactivate date. To add a combination, the account should already be added for the agency on the NCAS.
- Deactivate Company/Account/Center Combinations - 4 digit company, 6-11 digit account, 4-12 digit center and an optional 8 digit activate and deactivate date.
- Center Elements - 4 digit company, 1 digit alphabetic prefix, 1-8 digit center element and a maximum 40 digit description.

- Center Descriptions - 4 digit company, 4-12 digit center and a maximum 40 digit description.

	Company	Account	Center Element Position	Center	Center Element ID	Description	Activate/ Deactivate Date
AA Accounts	4R	6-11R				25R	
Add or Change Company/Account/Center	4R	6-11R		4-12R			8O
Deactivate Company/Account/Center	4R	6-11R		4-12R			8O
Center Elements	4R		1R		1-8R	40R	
Center Descriptions	4R			4-12R		40R	

R = Required

O = Optional

SUMMARY

Maintenance to your chart of accounts can be performed either online, or in batch. Online maintenance is real time and is guarded by edit checks to reduce the possibility that invalid chart elements will be added to the system. Online maintenance can be performed by using a combination of various GL screens.

Batch maintenance is not real time, but is performed during an overnight production cycle. It can take several days for Batch COA Maintenance to be performed. The OSC contacts an agency when the batch is placed into the production cycle. The next day the agency along with the OSC should review the batch proof list to verify the Batch COA Maintenance.

The system does not check Batch COA Maintenance to ensure that all accounts added to your company are included on the Statewide Master Account List. Because of this, it is very important that you check the accuracy of any information submitted to OSC for processing. You also need to establish all valid company/account/center combinations for each company. Descriptions are also added for inquiry and reporting purposes.

Introduction to the NCAS Financial Modules

Chart of
Accounts
Overview

Maintaining
the Chart of
Accounts

Intro to the
NCAS Financial
Modules

Inquiring on
the System

Overview

There are three modules in the NCAS that are defined as the financial modules. They are the Budgetary Control, General Ledger, and Financial Controller modules.

The Budgetary Control module contains the Available Funds File that checks for funds availability as transactions are processed in the other NCAS modules. The Financial Controller module determines how transactions are processed. The General Ledger is the repository for financial information entered into the NCAS. Information stored in the General Ledger provides the basis for many statewide and agency reports, such as the BD701. This section explains key characteristics of the General Ledger. It also includes a discussion of the Budgetary Control Available Funds File and the Financial Controller's accounting rules.

Available Funds File

The Available Funds File (AFF) performs the following functions:

- Maintains real-time information on the authorized (working) budget
- Displays available fund balances for accounting distributions
- Updates the system immediately as transactions are entered or maintained in the Purchasing, Accounts Payable, Inventory or Budgetary Control modules

The Available Funds File in the Budgetary Control module allows you to inquire on the available balances for any accounting distribution. The *BC Available Funds Inquiry (161/162)* screens display the current available balance from the Available Funds File. Balances may also be shown for an associated accounting distribution at the next highest level.

Inquiring against the AFF provides the following information about budgeted funds for an accounting distribution:

- Authorized budget allocated to the accounting distribution
- Commitments to future expenditures by purchase requisitions
- Encumbrances of outstanding obligations through purchasing and accounts payable transactions
- Actual expenditures resulting from cash disbursements
- Remaining balances available for use

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

COMP / ACCT / CNTR		ALTERNATE COMP / ACCT / CNTR	
0X01 533110	111011010	0601 533110	1110XXXXX
ACCT DESC: EPA-REG SALARIES-APPRO		ORIG APPROPRIATION: 87,000.00	
CNTR DESC: ADMINISTRATION		LAST ACTIVITY: 03 21 95	
87,000.00	(AUTH. BUDGET)	100,000.00	(AUTH. BUDGET)
- 0.00	(COMMITMENT) -	0.00	(COMMITMENT)
- 0.00	(ENCUMBRANCE) -	0.00	(ENCUMBRANCE)
- 58,000.00	(EXPENDITURE) -	75,000.00	(EXPENDITURE)
= 29,000.00	(AVAIL BAL)	= 25,000.00	(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 3 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 **original appropriation** on the NCAS, which is recorded in account type 78XXXX or 68XXXX, is the certified budget.
- The **authorized budget** on the NCAS, which is recorded in account type 73XXXX or 63XXXX, reflects the annual authorized budget for the accounting distribution.
- The **commitment balance** is increased when a purchase requisition is created. It may be 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 reversed or decreased when an invoice is matched to the purchase order. The amount may also change if the purchase order is maintained or revised.
 - An accounts payable encumbrance on the NCAS, which is recorded in account type 03XXXX, is increased when an invoice is entered, and reversed or decreased when an invoice is paid. The amount may also change if the invoice is maintained or revised.
- 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 payment is canceled, or the invoice is maintained or revised.

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

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

Exercise: Calculating the Available Balance

SCENARIO

You want to buy a book for \$20.00 and have an authorized budget amount of \$200.00. You requisition the book. This begins the purchasing and invoicing cycle. What is the available balance after it is requisitioned, purchased, invoiced and paid?

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

When the requisition is keyed, the available balance is reduced by the \$20.00 commitment to \$180.00

$$200 - (20.00 + \text{N/A} + \text{N/A}) = 180.00$$

 **NOTE:** For agencies who do not enter purchase requisitions the \$20.00 is not committed in the AFF.

The Purchasing department issues a purchase order for the same requisition for \$21.00. (The price difference may be the result of taxes, freight, or a different unit price.)

$$200 - (\text{N/A} + 21.00 + \text{N/A}) = 179.00$$

The available balance is now \$179.00. The system automatically encumbers the \$21.00 for the purchase order in the (83XXXX) accounting distribution.

The book is delivered, and the invoice is received for \$22.00. The price differential is due to freight charges. The invoice is entered into the system by the Accounts Payable department.

$$200 - (\text{N/A} + 22.00 + \text{N/A}) = 178.00$$

The available balance decreases by \$1.00 to \$178.00. The funds are encumbered in the 03XXXX accounting distribution. The system automatically unencumbered the \$21.00 from the PO encumbrance account (83XXXX) and encumbered the \$22.00 to the AP encumbrance account (03XXXX).

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

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

$$200 - (\text{N/A} + \text{N/A} + 22.00) = 178.00$$

The system automatically unencumbers the \$22.00 in the AP encumbrance account (03XXXX) and expenses the amount in the expense account (53XXXX).

The available balance becomes \$178.00 and the Available Funds File is updated to reflect the transaction.

WALKTHROUGH: Inquiry on AFF

SCENARIO

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.

1. Type **.BC** in the ACTION field and press to access the Budgetary control module and 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.

```
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: 4 _____
ACCOUNT: 5 _____
CENTER: 6 _____
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.

BC AVAILABLE FUNDS INQUIRY 162											
NEXT FUNCTION: _____ ACTION: _____											
=====					=====						
COMP / ACCT / CNTR			ALTERNATE COMP / ACCT / CNTR								
7001	532814		10001000		7001	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)						200,000.00 (AUTH. BUDGET)		
-			0.00 (COMMITMENT) -						0.00 (COMMITMENT)		
-			0.00 (ENCUMBRANCE) -						0.00 (ENCUMBRANCE)		
-			0.00 (EXPENDITURE) -						0.00 (EXPENDITURE)		
-----						-----					
=			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	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 2: Available Funds Options** to see a listing of the options and their descriptions.

If you want to view an available balance for another accounting distribution, simply type the company, account and center numbers over the existing numbers directly on screen 162.

WALKTHROUGH: Additional Inquiry on AFF

SCENARIO

Inquire on available funds for the postage, freight and delivery account 532840 and cost center 10002000.

- Type **532840** over 532814 in the ACCOUNT field.
- Type **10002000** over 10001000 in the CENTER field. Press to display the information on the new distribution.

You have inquired on the available funds for your company for several accounts and centers. This information will be helpful when transferring funds from one company/account/center to another.

Key Characteristics of the General Ledger

In this section we will discuss characteristics essential to processing data in the General Ledger and look at some General Ledger policy and inquiry screens.

Fiscal Periods

North Carolina's fiscal year begins July 1st and ends June 30th. Thirteen accounting periods are established in the NCAS General Ledger. Each of the first eleven periods correspond to a fiscal month. For example, Period 1 represents the month of July while Period 6 represents the month of December. The twelfth period from June 1 to June 29th is used for cash basis June accounting. The thirteenth period is used to record accrual and year-end CAFR transactions. These transactions must have a system effective date of June 30th. A separate field is used to accumulate life-to-date balances which are used in grant and capital improvement reports.

General Ledger inquiry screens allow you to view period-ending balances and monthly activity for each period. The system also maintains historical data online for up to five years and historical information offline for an unlimited number of years.

General Ledger Policy

All agencies must abide by certain statewide policies mandated by the Office of the State Controller regarding General Ledger processing. The maintenance of these policies is handled exclusively by the OSC

These policies include the following:

- **General company policy** defines the number of periods permitted open for processing posted transactions. In general, only one accounting period (e.g., one month) is open at any given time. The system allows authorized personnel to post information to a prior period by indicating on the batch header or transaction that this is a prior period adjustment. This will be discussed later in this course.
- **Closing account distributions** are used to close revenues and expenditures to the appropriate equity account/center. These distributions must be established before end-of-the-year processing. Each year, the OSC reviews the closing account/centers for each agency. The OSC has modified the closing program to allow for multiple closing account/centers by company. A default closing account/center combination must be defined for each company.
- **Edit rules** define the type and number of characters that are used for each segment of the accounting key. For example, edit rules can be established to define the account field as a six-to-eleven character field.
- **Reserved numbers** are currently used by the system for special purposes and cannot be set up by the user for another purpose. Examples of reserved numbers include suspense accounts, suspense centers, summary centers and class/group summary accounts for each GL company. These special reserved accounts and centers are used for summary and balancing purposes.

- **Suspense accounts and centers** are used to post transactions that contain an error due to an invalid account/center combination. These accounts provide a balanced entry when portions of the batch are invalid or when portions of the batch are not balanced. The remainder of the batch can continue to post to the General Ledger. The entire batch will then be balanced. The suspense account is 99999999899 and the suspense center is 999999999998.
- **Summary centers** contain summary balances for an account. For example, if you wanted to know how much money your agency has spent on office supplies, you could search online by using a summary center such as XX01 533110 999999999999.
- **Summary accounts** are used to obtain online summary information and facilitate reporting. Summary accounts are defined in the NCAS as 999999999999, with account positions 17 and 18 containing the processing class and the first position of the statewide object. Summary accounts must be used with summary centers.
- **Fiscal calendars** are established each year before the new fiscal year is opened. These are used to define the beginning and ending dates for each period. Fiscal calendars are established by the OSC after the prior fiscal year is closed.

As mentioned previously, General Ledger policies have already been defined for each agency by the Office of the State Controller. The following section discusses how to inquire on this policy.

GL Policy and Accounting Distribution Inquiries

Policies can be viewed online by accessing the inquiry screens in the General Ledger module. The following three inquiry screens are used to view GL policy information:

- The *GL Company Policy Information (010)* screen displays policy information and processing options for a General Ledger company.
- The *GL Account Information (012)* screen displays account descriptions and processing options for General Ledger accounts.
- The *GL Center Information (014)* screen displays company/account/center descriptions and processing options for accounting distribution combinations.
- The *Description List (292)* screen displays center and class/group descriptions. Descriptions can be general or they can be specifically tied to a fund, budget code, or cost center. Descriptions are used for inquiring and reporting purposes.

The following two screens are used to view balances for individual accounting distributions:

- The *GL Period Ending Balances and Activity (016)* screen displays company/account/center period ending balances and activity information for valid accounting distribution combinations. This screen allows you to view the period ending balances and the life-to-date balance for all accounting distributions including accrual balances. (For reporting, the accrual balance will not be included.)
- The *GL Current Vs. Prior Year Ending Balances (030)* screen displays the company/account/center period ending balances and variances by period for the current and prior fiscal years.


```

GL                                ACCOUNTING INQUIRY                                004
NEXT FUNCTION: _____ ACTION: _____
=====
                                3
                                <=== ENTER SELECTION
                                FOR SELECTIONS 1 THROUGH 16 ENTER
COMPANY: 4 ACCOUNT/ACN: _____ CNTR/RECIPIENT: _____
VERSION(S): _ _ CLASS: _ YEAR: _____ ACTIVITY SEBMENT: _
( 1) EDIT RULES/RESERVED NUMBERS      ( 9) PLANNED ACTIVITY AVERAGES
( 2) FISCAL CALENDAR                  (10) COST ALLOCATION ACTUAL
( 3) COMPANY POLICY INFORMATION        (11) COST ALLOCATION PLAN
( 4) ACCOUNT INFORMATION              (12) ACTUAL VS. PLANNED ACTIVITY
( 5) CNTR INFORMATION                 (13) ACTUAL VS. PLANNED AVERAGES
( 6) PERIOD ENDING BALANCE ACTIVITY   (14) CURRENT VS. PRIOR YEAR
( 7) PERIOD ACCREGATE/AVERAGE        (15) PLANNED VS. PLANNED ACTIVITY/AVE
( 8) DAILY ACTIVITY                   (16) POSTED ENTRY QUERY
    
```

Inquire on the company policy information

3. Type **3** in the ENTER SELECTION field.
4. Type **XX01** in the COMPANY field.
5. Press **Enter** to access the *Company Policy Information (010)* screen.

```

GL                                COMPANY POLICY INFORMATION                                010
NEXT FUNCTION: 7 ACTION: _____
=====
COMPANY: XX01          GENERAL LEDGER COMPANY XX01
CURRENT FISCAL PERIOD: 12 JUNE          - OPTIONS -
CURRENT FISCAL YEAR:   1995
LAST POSTING DATE:    06/01/1995      SEQUENTIAL PROCESS: 0
ONLINE POSTING DATE:  06/01/1995      AGGREGATES: 0
YEARS OF HISTORY RETAINED: 06          DAYS LATE ALERT: 30
DAILY ACTIVITY SEGMENTS: 0            NUMBER PERIODS OPEN: 03
- YEAR END CLOSE -                   NUMBER ALLOWED OPEN: 03
ACCOUNT: 390000                       PREVIOUS YEAR OPEN: 0
CNTR: 9998                             ONLINE UPDATE: Y
                                         ONLINE ALERT: Y
                                         ONLINE SUMMARY: Y
                                         NO DECIMAL AGGREGATE: 0
    
```

6. View the company policy information on the screen. For more detailed descriptions of the fields on the screen, use the NCAS Online Help or see **QRG 3: Policy Fields**.

Inquire on the account information

7. Type **012** in the NEXT FUNCTION field and press to access the *Account Information (012)* screen.

The screen defaults the company number and the following message is displayed: **GMP11 INVALID KEY - RECORD NOT FOUND**. You must now enter the account number.

8. Type **532840** in the ACCOUNT field.
9. Press to access the account information.

GL		ACCOUNT INFORMATION		012	
NEXT FUNCTION:	11	ACTION:	_____		
=====					
COMPANY:	XX01	GENERAL LEDGER COMPANY	XX01		
ACCOUNT:	532840 8	Postage, Freight & Deliv			
CLASS:	5	TOTAL EXPENDITURES/EXPENSES			
GROUP:	2	TOTAL PURCHASED SERVICES			
NON-FINANCIAL CODE:	F	USER CONTROL ACCOUNT:	3250		
NORMAL SIGN CODE:	0	REQUIRED ENTRY CODE:	0		
OVER/SHORT CODE:	0	RECONCILE CODE:	0		
PROJ METH OVERRIDE:	0				
AUTHORIZED CASH AMOUNT:			0.00		
PERCENT CHANGE LIMIT:		0.00			
		-BALANCE-		- TRANSACTION -	
LOWER AMOUNT LIMIT:		0.00		0.00	
UPPER AMOUNT LIMIT:		0.00		0.00	

10. View the account information descriptions and the account balances for the account displayed. Also view the CLASS and GROUP fields.

The CLASS field tells the system how to process the account type for end-of-the-year processing. The following are the account types used and their corresponding processing classes:

TYPES		PROCESSING CLASSES
1	Assets	1
2	Liabilities	2
3	Fund Equity and Other Credits	3
4	Revenues	4
5	Expenditures	5
6	Budget (Revenues)	6
7	Budget (Expenditures)	7
8	Purchase Order Encumbrances	2
9	Reserved for Suspense Accounts	3
0	Accounts Payable Encumbrances	2

The GROUP field describes the statewide objects that are valid for each account type. The following are the groups for an expenditure account:

1XXX	Personal Services
2XXX	Purchased Services
3XXX	Supplies
4XXX	Property, Plant and Equipment
5XXX	Other Expenses and Adjustments
6XXX	Aid and Public Assistance
7XXX	Reserves
8XXX	Intragovernmental Transactions
9XXX	Budgetary Accounts

For a complete listing of all Statewide Objects, see the *Chart of Accounts* section on the SIG.

For more detailed descriptions of the fields on the screen, use the NCAS Online Help or see **QRG 4: Account Fields**.

Inquire on the center information

11. Type **014** in the NEXT FUNCTION field and press to access the *Cntr Information (014)* screen.

The screen defaults the company number and account number and the following message is displayed: **GMP11 INVALID KEY - RECORD NOT FOUND**. You must now enter the center number.

12. Type **10002000** in the CNTR field.
13. Press to access the center information.

GL		CNTR INFORMATION		014
NEXT FUNCTION:	15	ACTION:	_____	
=====				
COMPANY:	XX01	GENERAL LEDGER COMPANY:	XX01	
ACCOUNT:	532840	Postage, Freight & Deliv		
CNTR:	10002000	ADMIN-MIS SERVICES		
STATUS:	0	OVER/SHORT CODE:	0	
ACTIVE DATE:	00/00/0000	PER-TO-DATE DAYS SHORT:	00	
INACTIVE DATE:	99/99/9999	PER-TO-DATE DAYS OVER:	00	
RECONCILE CODE:	0	REQUIRED ENTRY:	0	
PREV POST END BALANCE:	0.00	LAST ACTIVITY DATE:	06/01/1995	
PREV YEAR END BALANCE:	0.00			
AUTHORIZED CASH AMOUNT:	0.00	PERCENT CHANGE LIMIT:	0.00	
		- BALANCE -	- TRANSACTION -	
LOWER AMOUNT LIMIT:	0.00		0.00	
UPPER AMOUNT LIMIT:	0.00		0.00	
REPORT LEVELS:	1:	2:	3:	

14. View the center information descriptions and the account balances for the accounting distribution. Note the reporting levels for the accounting distribution. Also view the STATUS, ACTIVE DATE, and INACTIVE DATE fields.

The *Cntr Information (014)* screen is used to display status, active, and inactive date fields. The *Add or Change an Account/Cntr (287)* screen is used to change the inactive date and status fields.

- Accounting distributions that are no longer valid should be inactivated. This prevents the posting of any future transactions. To inactivate an accounting distribution, enter either a status of 1 or an inactive date on screen 287.
- If there are no period ending balances on the system and the status is 1 (inactive), it will be deleted from the master file when the fiscal year is closed.
- If you have an accounting distribution that you do not want to use after a certain date, enter the date that the distribution will become inactive in the INACTIVE DATE field on screen 287.

For more detailed descriptions of the fields on the screen, use the NCAS Online Help or see **QRG 5: Center Fields**.

Inquire on the period ending balances and activity information

15. Type **016** in the NEXT FUNCTION field and press **Enter** to access the *Period Ending Balances and Activity for Year 1995 (016)* screen.

 For this activity, the screen defaults the company number, account number, center number and the ending balances and period activity for the current year. If you want to access screen 016 from the main menu, you must enter/change the data in the COMPANY, ACCOUNT, CNTR and YEAR fields.

GL		PERIOD ENDING BALANCES AND ACTIVITY FOR YEAR 1995		016
NEXT FUNCTION: 16		ACTION: ____		
=====				
COMPANY: XX01	GENERAL LEDGER COMPANY XX01			
ACCOUNT: 532840	Postage, Freight & Deliv			
CNTR: 10002000	MIS SERVICES			
LTD BALANCE:	10,000.00			
PERIOD	- ENDING BALANCE -	- PERIOD ACTIVITY -		
1 - JULY	0.00	0.00		
2 - AUGUST	0.00	0.00		
3 - SEPTEMBER	0.00	0.00		
4 - OCTOBER	0.00	0.00		
5 - NOVEMBER	0.00	0.00		
6 - DECEMBER	0.00	0.00		
7 - JANUARY	0.00	0.00		
8 - FEBRUARY	0.00	0.00		
9 - MARCH	0.00	0.00		
10 - APRIL	0.00	0.00		
11 - MAY	10,000.00	10,000.00		
12 - JUNE	10,000.00	0.00		
13 - CLOSE	0.00	0.00		

16. View the ending balances and activity for the 13 periods of the accounting distribution. Note the life-to-date balance in the LTD BALANCE field for the distribution, which includes accruals from Period 13. Also note the fiscal year in the title bar.

To view another accounting distribution's ending balances and activity, type over the existing company/account/center fields with a new distribution. To look at a different fiscal year, change the year in the title bar.

In addition to viewing a detailed accounting distribution, summarized data can be accessed by entering summary center combinations.

17. Type **9999999999** over the 10002000 center number in the CNTR field and press **Enter** to view the summary Postage, Freight & Delivery account for the general fund company.

GL		PERIOD ENDING BALANCES AND ACTIVITY FOR YEAR 1995		016
NEXT FUNCTION: 19		ACTION: ____		
=====				
COMPANY: XX01	GENERAL LEDGER COMPANY XX01			
ACCOUNT: 532840	Postage, Freight & Deliv			
CNTR: 17 9999999999	SUMMARY CENTER			
LTD BALANCE:	10,000.00			
PERIOD	- ENDING BALANCE -	- PERIOD ACTIVITY -		
1 - JULY	0.00	0.00		
2 - AUGUST	0.00	0.00		
3 - SEPTEMBER	0.00	0.00		
4 - OCTOBER	0.00	0.00		
5 - NOVEMBER	0.00	0.00		
6 - DECEMBER	0.00	0.00		
7 - JANUARY	0.00	0.00		
8 - FEBRUARY	0.00	0.00		
9 - MARCH	0.00	0.00		
10 - APRIL	0.00	0.00		
11 - MAY	10,000.00	10,000.00		
12 - JUNE	10,000.00	0.00		
13 - CLOSE	0.00	0.00		

18. View the ending balances and activity for the accounting distribution.

Inquire on the current vs. prior year information

19. Type **030** in the NEXT FUNCTION field and press to access the *Current Vs. Prior Year Ending Balances (030)* screen.

20. Type **10002000** over 99999999999 in the CNTR field and press .

 For this activity, the screen defaults the company number, account number, center number, current year balance, previous year balance, variance amount, and variance percent.

GL		CURRENT VS PRIOR YEAR ENDING BALANCES			030
NEXT FUNCTION:	22	ACTION:			
=====					
COMPANY:	XX01	GENERAL LEDGER COMPANY 7501			
ACCOUNT:	532840	Postage, Freight & Deliv			
CNTR:	20	10002000	ADMIN-MIS SERVICES		
PERIOD	CURRENT YEAR	PREVIOUS YEAR	- - -VARIANCE - - -		
	BALANCE	BALANCE	AMOUNT PERCENT		
JULY	0.00	100,000.00	100,000.00 100.00		
AUGUST	0.00	100,030.00	100,030.00 100.00		
SEPTEMBER	0.00	100,023.00	100,023.00 100.00		
OCTOBER	0.00	100,043.00	100,043.00 100.00		
NOVEMBER	0.00	5,020.50	5,020.50 100.00		
DECEMBER	0.00	3,010.64	3,010.64 100.00		
JANUARY	0.00	540,420.00	540,420.00 100.00		
FEBRUARY	0.00	220,200.04	220,200.04 100.00		
MARCH	0.00	140,020.03	140,020.03 100.00		
APRIL	0.00	140,020.03	140,020.03 100.00		
MAY	10,000.00	140,020.03	130,020.03 92.86		
JUNE	10,000.00	150,020.03	140,020.03 93.33		
CLOSE	0.00	40.66	40.66 100.00		

21. View the current year balances and the previous year balances for each period of the accounting distribution. Also view the variance amounts.

To view another accounting distribution's year-end balances, you can type over the existing company/account/center fields with a new accounting distribution.

Inquire on the center information

22. Type **292** in the NEXT FUNCTION field and press to access the *Description List (292)* screen.

```

GL                                DESCRIPTION LIST                                292

NEXT FUNCTION: _____ ACTION: _____
PLEASE ENTER SELECTION INFORMATION
=====
                                DESCRIPTIONS
COMPANY: 23 _____
                                MISCELLANEOUS: 24 _____
                                CLASS/GROUP:      -
                                BUDGET VERS:     -
  
```

23. Type **XX01** in the COMPANY field.
24. Type **any character** in the MISCELLANEOUS field.
25. Press to access your description list.

```

GL                                DESCRIPTION LIST                                292

NEXT FUNCTION: _____ ACTION: _____
SELECT FOR CHANGE OR DELETE BY ENTERING "C" OR "D"
=====
                                DESCRIPTIONS
COMPANY:  XX01
                                MISCELLANEOUS:  X
                                CLASS/GROUP:      -
                                BUDGET VERS:     -

DESCRIPTION ID      DT      DESCRIPTION                                DGO
-----
-                   -
-      A1000         GENERAL LEDGER COMPANY XX01                E
-      A1005         ADMINISTRATION DIVISION                    E
-      A1005         FINANCIAL DIVISION                          E
-      A2000         MIS DIVISION                                E
-      A3000         CASH MANAGEMENT DIVISION                   E
-      A3100         SPECIAL PROJECT II                          E
-      00000B        RESERVED FOR SUSPENSE                       E
-      1000          BALANCE SHEET                               E
-      1000F         GENERAL FUND CONTROL FUND                   E
-      10001000     ADMINISTRATIVE SERVICES
  
```

26. View the description IDs and descriptions for your company.

The *Description List (292)* screen is used to view company, center, center element, budget fund, budget code, and FRU descriptions. To inquire on a specific description or to begin a review of all descriptions listed subsequent to a specific description, simply key the search criteria into the seventh position of the DESCRIPTION ID field. The selection criteria do not have to be valid description IDs. After keying in the selection criteria, press **Enter** and the first occurrence of the requested value will be listed. Remember that the NCAS sorts first by alpha and then by numeric characters. The same method can be used to page backward. For more information on maneuvering in GL screen 292, refer to **QRG 6: Miscellaneous Descriptions**.

Accounting Rules

The Financial Controller determines how financial transactions are posted to the General Ledger using established accounting rules. Based on the type of entry a user processes, the NCAS attaches the appropriate accounting rule to the transaction. When the transaction reaches the Financial Controller, the accounting rule is used to generate the appropriate entries that are passed to the General Ledger.

These rules are established and maintained by the Office of the State Controller. The rules specify whether transactions entered are:

- Passed to the GL as originally entered
- Passed to the GL with a different accounting distribution than originally entered
- Used to generate offsetting transactions
- Used to generate additional sets of two-sided transactions
- Used to send combinations of the preceding transactions to the GL

Accounting rules provide two major benefits:

- They allow users to enter 5XXXXX or 4XXXXX accounts. The system, via the accounting rules, changes these account types to the appropriate 8XXXXX, 0XXXXX, 7XXXXX or 6XXXXX accounts.
- They generate the appropriate offsetting entries automatically. This significantly reduces the number of entries an agency's accounting staff must enter.

Accounting rules exist for all the NCAS modules and are used for all transactions. If a document requires a specific type of transaction, an accounting rule is established. For example, documents originating in the PS and AP modules use special accounting rules to correctly process transactions sent to the General Ledger. If a specific rule has not been established for a company, a default company 9999/specific source system rule is used.

The BC module is the only NCAS module in which accounting rules can be applied, changed, or added. In all other modules, the accounting rules default.

For a list of general accounting rules, see the online **NCAS System Information Guide (SIG)** under Documentation then NCAS Uniform System Codes section.

The following example shows how accounting rules are used to generate a transaction.

EXERCISE: Purchase Order

SCENARIO

A purchase order for \$1500.00 is entered in the Purchasing module. The original transaction is passed to Financial Controller. There is a debit to the office supplies expense account 533110.

PURCHASE ORDER DOCUMENT					
DR/CR	COMPANY	ACCOUNT	CENTER	AMOUNT	ACCT RULE
DR	XX01	533110	10001000	1,500.00	PS/02

The accounting rule PS/02 (Purchasing 02) is used to change the incoming transaction in order to post the purchasing encumbrance correctly. This rule changes the 5XXXXX account to a 8XXXXX account number and generates the offsetting reserve for an encumbrance (830000) transaction. Accounting rule PS/02 processes the two new transactions, rather than the original transaction.

RESULTING FINANCIAL CONTROLLER GENERATED TRANSACTIONS					
DR/CR	COMPANY	ACCOUNT	CENTER	AMOUNT	ORIG TRXN
DR	XX01	833110	10001000	1,500.00	Generated
CR	XX01	830000	1000	1,500.00	Generated

The Financial Controller creates two posting transactions that are sent to GL for posting: a debit of \$1500.00 to office supplies encumbrance account 833110 and a credit of \$1500.00 to reserve for encumbrance account 830000.

Accounting Rule Report

A report that lists all accounting rules has been written in Information Expert (IE) called C-U-FC-ACCT-RULE-LIST and can be accessed through the FCPUBLIC Library. This report lists the contents of the Financial Controller Accounting Rule Master File. To list individual company accounting rules, run the IE report C-U-FC-ACCT-RULE-LIST in FCPUBLIC. Each rule is described on a separate page. Also see the SIG for a listing of the most commonly used rules.

You can view online the established accounting rules used by the NCAS on the *Financial Controller Accounting Rule (220)* screen.

The following walkthrough describes the Accounting Rule Master File report.

WALKTHROUGH: Accounting Rules

SCENARIO

You printed the Accounting Rule Master File report and are inquiring on the Purchasing 02 accounting rule. Use the following page of the report to view the accounting rule.

ARFLIST	FINANCIAL CONTROLLER ACCOUNTING RULE LISTING				PAGE 186 RUN DATE: 05/11/1995
COMPANY: 9999 SOURCE SYSTEM: PS ACCOUNTING RULE CODE: 02					
1 KEEP INPUT TRANSACTION: NO RULE DESCRIPTION: PS RESERVED RULE – ENCUMBRANCE					

3a		ACCOUNT	3c		SUMMARIZE
COMP			CENTER		
5	RVRS	REPLC	3b	INTERFUND	REPLACE
	DR/CR	CHARS	REPLACE CHARACTERS	FROM/TO	CHARACTERS
				4	
				BASIS FOR SUMMARY	ENTRY DESCRIPTION

2					
SEQ: 1	NO	8	0	0	COMPANY/ACCOUNT/CENTER
LAST UPDATE - OPERATOR ID: 000001 TERMINAL ID: AABL DATE: 12/05/1989					
SEQ: 2	YES	830000@@@	0	0	@@@@@@@@@ COMPANY/ACCOUNT/CENTER
LAST UPDATE - OPERATOR ID: 001814 TERMINAL ID: AT29 DATE: 09/25/1992					

View the following fields on the FC Accounting Rule Listing report:

1. The KEEP INPUT TRANSACTION field indicates whether the original transaction should be kept or discarded after it has generated the appropriate entry.
2. The SEQ field displays the order in which accounting rules are processed. An accounting rule can be comprised of several accounting rules.
3. The COMP/ACCOUNT/CENTER REPLACE CHARACTERS fields are used to specify what happens to the original entry. For example:
 - a. The original transaction account can be changed by one digit (e.g., 5XXXXX to 8XXXXX).
 - b. The original transaction account number can be changed entirely (e.g., 533110 to 533640).
 - c. Some of the characters of the accounting distribution can be deleted (e.g., 10001000 to 1000).
4. The BASIS FOR SUMMARY field instructs Financial Controller when and how to summarize a transaction.
5. The RVRS DR/CR field indicates whether the generated transaction carries the same or opposite debit/credit code as the original transaction.

For more information on the accounting rule fields, see **QRG 7: Accounting Rule Fields**.

SUMMARY

You have now used the NCAS to inquire on the following information:

- Company policy
- Account information
- Center information
- Period ending balances
- Accounting rules

Inquiring on the System

Chart of
Accounts
Overview

Maintaining
the Chart of
Accounts

Intro to the
NCAS Financial
Modules

Inquiring on
the System

Inquiry Overview

The NCAS has multiple inquiry screens that allow you to view account transactions and balances. There are two types of inquiry screens:

- Screens that provide the current balance of an account/center combination. This includes the screens that were discussed earlier in this course.
- Screens that help you “drill down” on a balance to identify all the financial entries that make up the balance.

In this section, we will discuss and practice using both types of inquiry screens.

Posted Entry Inquiries

The system allows you to inquire on posted transactions and to trace them to the originating source system. This process, known as **audit and traceback**, is an excellent auditing and researching tool. An agency’s fiscal department uses the following screens to research and correct errors:



The *Posted Entry Query (220)* screen prompts the user to supply information to inquire about a posted transaction. There are two ways to display a posted entry from screen 220:

- By selecting Short Entry, an abbreviated form of the General Ledger transaction is displayed.
- By selecting Full Entry, the full contents of selected General Ledger transactions are displayed.

 The Short Entry Display is the default if no selection is made.



The *Posted Entry Query (222)* screen displays posted information based on the selection criteria on screen 220. This screen also allows you to access two inquiry screens in the Financial Controller module:

- The *Financial Controller Summary Detail Listing (131)* screen displays either summary GL transactions or detailed GL transactions.
- The *Financial Controller Audit Inquiry (130)* screen displays data that identifies the document or event that occurred in the source module and that resulted in the transaction.



The *Posted Entry Query (224)* screen displays detailed information for posted General Ledger transactions when the DISPLAY FULL field is entered on screen 222. It is useful in determining when system generated balancing entries were created and posted to suspense.

The following walkthroughs explain how to use the *Posted Entry Query* screens, as well as the *Financial Controller Audit* screens. These screens are helpful in tracing transactions back to their originating source systems.

WALKTHROUGH: Posted Entry Inquiries

SCENARIO

It has come to your attention that your recent postage costs are unusually high in account 532840 and center 10002000. You need to determine how the costs were incurred.

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

```
GL                                ONLINE PROCESSING                                001
NEXT FUNCTION:  2  _____  ACTION:  _____
=====
1 <===  ENTER SELECTION
* * * * *
(1) ACCOUNTING INQUIRY
(2) ACCOUNTING ENTRY
(3) MANAGEMENT INQUIRY
(4) ONLINE UPDATE
(5) SECURITY MAINTENANCE
(6) UNLOCK OPERATOR AND TERMINAL
```

2. Type **016** in the NEXT FUNCTION field and press to access the *Period Ending Balances and Activity (016)* screen.

```

GL                PERIOD ENDING BALANCES AND ACTIVITY FOR YEAR 3 016
                GMP11  INVALID KEY - RECORD NOT FOUND
NEXT FUNCTION: 16          ACTION: _____

=====

COMPANY: 4
ACCOUNT: 5
CNTR: 6
LTD BALANCE:
PERIOD          - ENDING BALANCE -          - PERIOD ACTIVITY -
1 - PERIOD
2 - PERIOD
3 - PERIOD
4 - PERIOD
5 - PERIOD
6 - PERIOD
7 - PERIOD
8 - PERIOD
9 - PERIOD
10 - PERIOD
11 - PERIOD
12 - PERIOD
    
```

3. Type **1995** after the word "YEAR" in the title bar.
4. Type **XX01** in the COMPANY field.
5. Type **532840** in the ACCOUNT field.
6. Type **10002000** in the CNTR field and press to access the *Period Ending Balances and Activity for Year 1995 (016)* screen.

```

GL                PERIOD ENDING BALANCES AND ACTIVITY FOR YEAR 1995 016
NEXT FUNCTION: 7  ACTION: _____

=====

COMPANY: XX01          GENERAL LEDGER COMPANY XX01
ACCOUNT: 532840       Postage, Freight & Deliv
CNTR: 10002000       MIS SERVICES
LTD BALANCE:          10,000.00
PERIOD          - ENDING BALANCE -          - PERIOD ACTIVITY -
1 - JULY                0.00                0.00
2 - AUGUST              0.00                0.00
3 - SEPTEMBER           0.00                0.00
4 - OCTOBER             0.00                0.00
5 - NOVEMBER           0.00                0.00
6 - DECEMBER           0.00                0.00
7 - JANUARY            0.00                0.00
8 - FEBRUARY           0.00                0.00
9 - MARCH              0.00                0.00
10 - APRIL             0.00                0.00
11 - MAY               10,000.00           10,000.00
12 - JUNE              10,000.00           0.00
13 - CLOSE             0.00                0.00
    
```

You notice that the postage costs are unusually high in Period 11. You need to determine where these costs originated and whether they are valid. You can inquire on the activity by using the *Posted Entry Query* screens.

- Type **220** in the NEXT FUNCTION field and press to access the *Posted Entry Query (220)* screen.

GL	POSTED ENTRY QUERY	220
NEXT FUNCTION: _____	ACTION: _____	
=====		
PLEASE ENTER Y AFTER DISPLAY TYPE	SHORT ENTRY:	FULL ENTRY: _
PLEASE ENTER COMPANY: 8 _____		
PLEASE ENTER AT LEAST ONE OF THE FOLLOWING		
ACCOUNT: 9 _____		
CNTR: 10 _____		
SOURCE CODE: _____		
THE FOLLOWING ARE OPTIONAL	FROM	THROUGH
EFFECTIVE DATE: _____	11 _____	12 _____
POSTING DATE: _____	_____	_____
ENTRY AMOUNT: _____	_____	_____
NOTE: TO SELECT A SPECIFIC DATE OR AMOUNT COMPLETE THE 'FROM' FIELD ONLY		

- Type **XX01** in the PLEASE ENTER COMPANY field.
- Type **532840** in the ACCOUNT field.
- Type **10002000** in the CNTR field.

The General Ledger allows inquiry by entering an asterisk as a “wild card” character. For example, to view all transactions posted as purchased services for the general administration section (fund 1000), you would key the following options:

Company	XX01
Account	5328*
Center	1000*

For more information on the wildcard, refer to **QRG 8: GL Screen 220 - Posted Entry Query Wildcard**

- Type **05/01/95** in the FROM column in the EFFECTIVE DATE field.
- Type **05/31/95** in the THROUGH column in the EFFECTIVE DATE field and press to access the *Posted Entry Query (222)* screen.

The EFFECTIVE DATE, POSTING DATE and ENTRY AMOUNT fields are optional and can be used to limit the posted entry queries. (If you leave the EFFECTIVE DATE field blank, *all* transactions posted to the selected account will be displayed.)

GL		POSTED ENTRY QUERY				222
NEXT FUNCTION: _____		ACTION: _____				
NO MORE TRANSACTIONS FOR THIS SELECTION						
=====						
PAGE F/B: _____						PAGE NO: 1
COMPANY: XX01						
DISPLAY	ACCOUNT	CNTR	EFF	SOURCE	TRANSACTION	
FULL			DATE	CODE	AMOUNT	
13	532840	10002000	05/06/1995	*KEH001822	10,000.00	
ACCU TOTALS DR: 10,000.00 CR: 0.00						

You notice a transaction amount for \$10,000.00 for postage. You think this is a very large amount and need to check what that transaction originated and for what it is. Also note that the ACCUM TOTALS DR field displays the total activity amount for May from the *Period Ending Balances and Activity for 1995 (016)* screen.

To look at the complete list of account entries:

- Leave the PAGE F/B field blank and press **Enter** to automatically move forward to the next page.
- Type **B** in the PAGE F/B field to page back.
- Type **F** in the PAGE F/B field to page forward.

An asterisk (*) in the first position of the source code indicates that the transaction is coming from Financial Controller. Financial Controller assigns a unique transaction ID to each transaction in the system. This ID is an audit trail link between a General Ledger transaction and the Financial Controller supporting detail information. It is also known as the transaction Source Code (FC Audit ID).

- The Source Code, or FC Audit ID, is created beginning with alpha, then numeric characters. It represents the date the transaction was processed as shown below:
- The first digit represents the calendar year in which the transaction was extracted.
- The second digit represents the month in which the transaction was extracted.
- The third digit represents the day in which the transaction was extracted.
- The remaining portion of the FC Audit ID is made up of two fields of one alphanumeric character and 5 numeric indicating the transaction's sequence.

- Type **F** in the DISPLAY FULL column beside the \$10,000.00 transaction and press **Enter** to see the header detail on the *Financial Controller Summary Detail Listing (131)* screen.

```

FC                FINANCIAL CONTROLLER SUMMARY DETAIL LISTING                131
FC2811: INQUIRY COMPLETED
NEXT FUNCTION: _____ ACTION: _____

=====

FC AUDIT ID: KEH 0 01822          NBR OF DETAILS:          LIST IS AT:
COMPANY: XX01                    EFFECTIVE DATE:05/06/1995 SOURCE SYSTEM: AP
ACCOUNT: 532840                  AMOUNT:          10,000.00 EXTRACT DATE:05/08/1995
CENTER: 10002000                DR/CR:          DR

SELECT SOURCE CODE DESCRIPTION 1          AMOUNT DR/CR
15  _
  
```

- View the AMOUNT and the SOURCE SYSTEM fields. The transaction amount is \$10,000.00 and the source system is the Accounts Payable (AP) module.
- Type **S** in the SELECT column and press **Enter** to see the full detailed entry. (If there is a listing of records, type **S** in the first field of the SELECT column and scroll through the records in the *Financial Controller Audit Inquiry [130]* screen.)

```

FC                FINANCIAL CONTROLLER AUDIT INQUIRY                130
FC2810: REQUESTED RECORD DISPLAYED
NEXT FUNCTION: _____ ACTION: _____

=====

FC AUDIT ID:          KEH 0 01822
COMPANY: XX01
DR/CR: 10 ACCT: 532840          CNTR: 10002000
TXN CD: PT AMT:          10,000.00
DESC 1:                2: 01100000023          3: USOFFICEPR
INPUT SOURCE:          0506950001          EFFECTIVE DATE:          05/06/1995
PROJ COMP/CODE:          EFFECTIVE DATE:          05/08/1995
TXN TYPE:          GL DETAIL          TXN STATUS:          EXTRACTED
PAYING ENTITY:          XXPT          VENDOR NUMBER:          560746125A
INVOICE DATE:          04/01/1995          INVOICE NUMBER:          AA-1423
PAYMENT NUMBER:          001          LINE NUMBER:          0001
PARTIAL PAYMENT NO: 000

APPLICATION AREA: AP CONTROL NUMBER: 04 CONTROL TOTAL:          10,000.00
  
```

The information presented on screen 130 varies for each source system. For examples of different screen layouts from each source system, see **QRG 9: Inquiry Screens**.

The *Financial Controller Audit Inquiry (130)* screen shows the detailed information from the AP source system. The following fields display important information regarding the transaction:

- DESC 1 displays the item number, buying entity and PO number.
- DESC 2 displays the check number.
- DESC 3 displays the vendor short name.
- INPUT SOURCE displays the control group number assigned to the invoice when it was batched. It is also the number by which the document is physically stored.
- PAYING ENTITY displays the paying entity number.
- VENDOR NUMBER displays the vendor number.
- INVOICE NUMBER displays the invoice number.

On screen 130, type **BACK** in the NEXT FUNCTION field and press  to return to the *Financial Controller Summary Detail Listing (131)* screen.

On screen 131, type **BACK** in the NEXT FUNCTION field and press  to return to the *Posted Entry Query (222)* screen.

 To inquire on a transaction in the Financial Controller module, you can access the *Financial Controller Inquiry* screens as follows. Remember that information is accessed by entering the Financial Controller audit ID. The FC audit ID is assigned by FC to posted transactions and stored in the SOURCE CODE field.

1. Type **.FC** in the ACTION field and press  to access the *Financial Controller Main Menu (000)* screen.
2. Type **131** in the NEXT FUNCTION field and press  to access the *Financial Controller Summary Detail (131)* screen.
3. Type the FC audit ID **KEH 0 01822** in the FC AUDIT ID field and press  to see the header detail of a specific transaction.
4. Type **S** in the SELECT column and press  to see the full detail of the transaction on the *Financial Controller Audit Inquiry (130)* screen.

AP Document Inquiry

In order to obtain information about a document that has been entered or processed in AP, you can access several document inquiry screens on the system. These screens provide information such as:

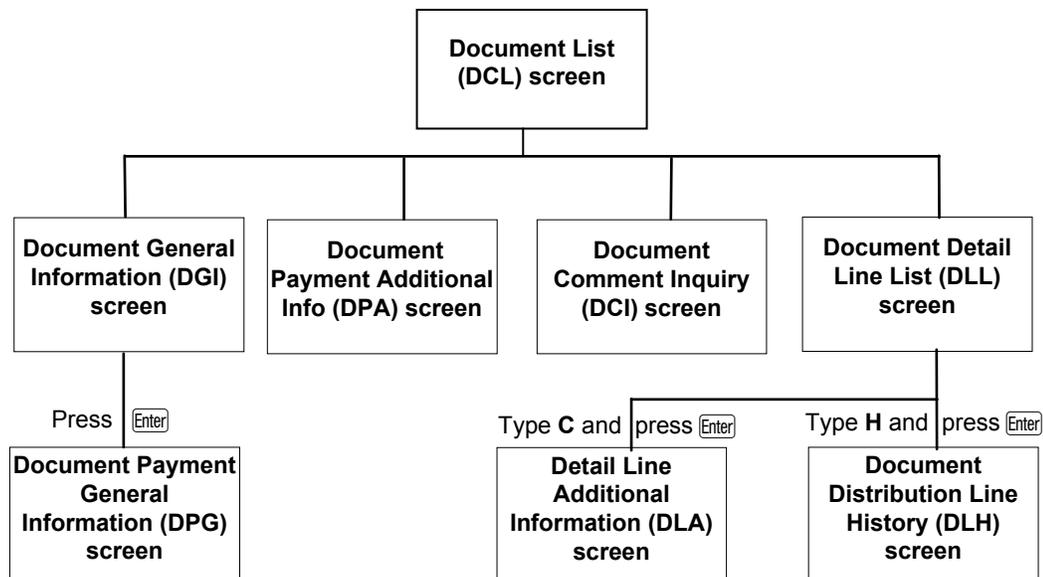
- Amount paid
- Payment date
- Check number
- Tax
- Freight
- Default indicators
- Internal comments relating to a document
- Budgetary control status
- Whether maintenance was performed on the invoice.

Many of these screens also allow you to access historical information regarding documents. By typing any character in the HISTORY field, you can access a list of all documents that are no longer in the master file.

The *Document List (DCL)* screen allows you to access the following inquiry screens:

- The *Document General Information (DGI)* screen allows you to view the header information. It also allows you to access:
 - The *Document Payment General Information (DPG)* screen, which provides detailed payment information for invoices and employee expenses.
- The *Document Payment Additional Info (DPA)* screen provides discount and General Ledger information.
- The *Document Comment Inquiry (DCI)* screen displays the comments recorded.
- The *Document Detail Line List (DLL)* screen provides details for every line assigned to a particular document. It allows you to access:
 - The *Detail Line Additional Information (DLA)* screen, which provides extensive information about the document line amount.
 - The *Document Distribution Line History (DLH)* screen, which displays changes made to the accounting distribution for the line.

You can access the previously mentioned inquiry screens (*DGI, DPG, DPA, DCI, DLL, DLA, and DLH*) from any AP screen. Simply type the three-digit code in the NEXT FUNCTION field and press **Enter**.



WALKTHROUGH: Document Inquiry

SCENARIO

From the *Posted Entry Query* screens, you inquired on a transaction that originated in the AP module. You now know the paying entity (XXPT), and the vendor number (560746125 A) of the transaction. Use the AP document inquiry screens for more detailed information on the invoice AA-1423 transaction.

1. Type **.AP** in the ACTION field and press **Enter** to access the *Accounts Payable (APM)* screen.

```

OCP AP                ACCOUNTS PAYABLE                APM
FUNCTION: _____ ACTION: _____                12/17/2008  15:04:46
=====
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 **DCL** in the NEXT FUNCTION field and press **Enter** to access the *Document List (DCL)* screen.

```

OCP AP                DOCUMENT LIST                DCL
111 - PAY ENTITY MUST BE ENTERED
NEXT FUNCTION: _____ ACTION: _____ HISTORY: _    01/07/2008  09:21:32
REQUEST: _____
=====
PAY ENTITY   : 3  CONTROL DATE : _____ CONTROL NBR : ____
SHORT NAME  : _____ VEND/EMP NBR : 4  _____
DOCUMENT DTE: _____ DOCUMENT STAT: _____
DOCUMENT NBR: _____ DOCUMENT AMT : _____ CURR: _____
LIST MRQ INV: _____ DOCUMENT AMT2: _____ - SELECT -
VEN/EMP NBR DOCUMENT NUMBER DOCUMENT DATE GROSS AMOUNT CURR STATUS DGI DCI
                                           CODE DPA DLL
                                           5  _____

PAGE:          STATUS:
    
```

3. Type **XXPT** in the PAY ENTITY field.

4. Type **560746125 A** in the VEND/EMP NBR field and press **Enter** to search by vendor.

If there are additional documents that cannot fit on one screen, the word "MORE" displays at the bottom of the screen. Press **Enter** to view the next screen. You cannot scroll up to view a previous screen. If you need to view a prior screen, blank out the short name and press **Enter** to restart your search.

OCP AP		DOCUMENT LIST				DCL	
NEXT FUNCTION: _____		ACTION: _____		HISTORY: _		02/06/2008 9:21:32	
REQUEST: _____							
=====							
PAY ENTITY : XXPT		CONTROL DATE :		CONTROL NBR : _____			
SHORT NAME : DAKOTAOFFICESUP		VEND/EMP NBR : 560746125 A					
DOCUMENT DTE : _____		DOCUMENT STAT :					
DOCUMENT NBR : _____		DOCUMENT AMT :		CURR : _____			
LIST MRQ INV : _____		DOCUMENT AMT2 :		- SELECT -			
VEN/EMP NBR	DOCUMENT NUMBER	DOCUMENT DATE	GROSS AMOUNT	CURR STATUS	DGI	DCI	DPA DLL
560746125 A	AA-1423	04/01/07	10,000.00	PD-FULL	5		
560746125 A	45649002	02/22/02	500.00	MATCH E			
560746125 A	45619004	02/22/02	586.50	MATCH E			
560746125 A	980221-A	03/10/02	4.56	BALANCD			
560746125 A	INVOICE #1	04/10/01	60,000.00	BAL-B			
560746125 A	5731280013	02/22/04	15.90	BALANCD			
560746125 A	5731280015	02/22/08	16.90	PD-FULL			
560746125 A	7418523010	02/17/08	586.50	MATCH E			
560746125 A	9638523008	02/09/08	250.00	MATCH E			
PAGE: 1 STATUS: END OF LIST							

5. Type an **S** under each of the inquiry screen labels (DGI, DPA, DCI, DLL) listed in the SELECT column for the first document listed. The system will display the selected inquiry screens in sequence for the specified document and then return to the *Document List (DCL)* screen.
6. Press **Enter** to access the Document General Information (DGI) screen.

The *DGI* screen provides the typical header information associated with a document, including:

- Control number
- Application area (who keyed the document)
- Document status
- Amount paid
- Date of last changes to document

Note that all key information for the document defaults from the *DCL* screen. If the *Document General Information (DGI)* screen is accessed directly, one of the following sets of search criteria must be entered in the appropriate fields:

- Pay entity
 - Vendor/employee number
 - Group letter/number if it exists
- or**
- Short name
 - Document number
 - Document date

```

OCP AP                                DOCUMENT GENERAL INFORMATION                                DGI
NEXT FUNCTION: _____ ACTION: _____ HISTORY: _                02/06/2008  9:27:50

=====
PAY ENTITY          : XXPT                                VENDOR/EMP NUMBER: 560746125 A
VEND/EMP SHORT NAME: DAKOTAOFFICESUP                     DOCUMENT NUMBER  : AA-1423
DOCUMENT DATE      : 04/01/2007

CONTROL NUMBER     : 0001                                CONTROL DATE      : 05/06/2007
DOCUMENT TYPE      : INVOICE                             APPLICATION AREA : SP
DOCUMENT STATUS    : PD-FULL                             DATE ENTERED     : 05/06/2007
CURRENCY CODE     :                                     DATE LAST UPDATED: 05/06/2007
GROSS DOC AMOUNT  : 10,000.00                          PROV ACCTG DATE  :

AMOUNT PAID       : 10,000.00
COUNTY CDE/TRIP NBR:
PO REFERENCE      :

SIGN APPROVAL CODE :
DATES APPROVED     :

REMIT MESSAGE:
    
```

7. Press **Enter** to access the *Document Payment General Information (DPG)* screen. The *DPG* screen provides detailed payment information for invoices and employee expenses, including:

- Tax
- Freight
- Additional cost
- Due date
- General Ledger effective date
- Extract date
- Payment reference number

```

OCP AP                                DOCUMENT PAYMENT GENERAL INFORMATION                                DPG
NEXT FUNCTION: _____ ACTION: _____ HISTORY: _                02/06/2008  09:31:46
BROWSE : _

=====
PAY ENTITY          : XXPT                                VEND/EMP NBR: 560746125 A
VEND/EMP SHORT NAME: DAKOTAOFFICESUP                     DOCUMENT NBR: AA-1423
DOCUMENT DATE      : 04/01/2007                          PAYMENT NBR: 001      PRTL PYMT NBR: 000
IND                AMOUNT

SALES TAX/VAT      :                                     VAT INCLUSIVE      : N
SALES TAX 2        :                                     EXPENSE IND        :
SALES TAX 3        :                                     GL EFFECTIVE DATE: 05/06/2007
FREIGHT           :                                     EXTRACT DATE      :
ADDITIONAL COST   :                                     ACCRUAL CANC DATE:

GROSS INVOICE     : 10,000.00                          CURRENCY CODE     :
PAYMENT AMOUNT    : 10,000.00                          DISCOUNT TYPE    : NOT TAKEN
AMOUNT PAID       : 10,000.00                          DISCOUNT TAKEN   : .00
PAYMENT TERMS     : 10M NET 10, EOM                          PAYMENT STATUS    : PAID
PAYMENT DATE      : 05/06/2007                          PAYMENT REF NBR   : XX0000023
PAYMENT ROUTE CD  :                                     PAYMENT TYPE      : MANUAL
FACTOR NUMBER     :                                     HANDLING CODE     :
REASON CODE/DESC  :                                     ONE INVC PER PYMT:
BANK ACCT PYMT CD: XXD
    
```

Type any character in the BROWSE field and the payment records from all detail lines are sequentially displayed each time the **Enter** key is pressed.

8. Press **Enter** to access the *Document Payment Additional Information (DPA)* screen. The *DPA* screen summarizes discount information, provides General Ledger distribution and, when applicable, includes the following:

- General Ledger extract date
- Payment cancellation date

```

OCP AP                DOCUMENT PAYMENT ADDITIONAL INFO                DPA
NEXT FUNCTION: _____ ACTION: _____ HISTORY: _                02/06/2008 09:35:23
BROWSE: _
=====
PAY ENTITY            : XXPT                VEND/EMP NBR: 560746125 A
VEND/EMP SHORT NAME: DAKOTAOFFICESUP      DOCUMENT NBR: AA-1423
DOCUMENT DATE        : 04/01/2007         PAYMENT NBR : 001      PRTL PYMT NBR: 000
=====
INDICATORS
PAYMENT AMOUNT      : 10,000.00           EXPENSE          :
AMOUNT PAID         : 10,000.00           PAYABLES         :
PAYMENT DUE DATE    : 05/10/2007         DISCOUNT       :
DISCOUNT TAKEN     : .00                CASH             : 001
DISCOUNT DATE 1    :                    INTERCO PAYABLES:
DISCOUNT AMOUNT 1 :                    INTERCO REC      :
DISCOUNT DATE 2    :                    PROVISIONAL ACCT:
DISCOUNT AMOUNT 2 :                    EMPLOYEE ADVANCE:
1099 WITHHELD AMT  :                    FACTOR NUMBER    : 560677225 A
GL EXTRACT DATE     : 05/06/2001         CURRENCY         :
ACCRUAL CANC DATE   :                    PAYMENT EQUIV   : .00
GL REVERSE DATE     :                    DISCOUNT EQUIV: .00
    
```

9. Press **Enter** to access the *Document Comment Inquiry (DCI)* screen. The *DCI* screen displays the comments recorded for this document (e.g., vendor information, information between clerks).

```

OCP AP                DOCUMENT COMMENT INQUIRY                DCI
267 - NO COMMENTS FOUND FOR THIS INVOICE BEGINNING WITH THIS SEQUENCE NUMBER
NEXT FUNCTION: _____ ACTION: _____ HISTORY: _                02/06/2008 09:37:08
=====
PAY ENTITY            : XXPT                DOCUMENT NUMBER : AA-1423
VENDOR/EMP SHORT NAME: DAKOTAOFFICESUP      DOCUMENT DATE   : 04/01/2007
VENDOR/EMP NUMBER    : 560746125 A         BEGINNING SEQ NBR: ___
=====
SEQ                    COMMENTS
=====
PAGE: 1 STATUS: END OF LIST
    
```

Comments that are entered on the *Document Level Comments (DLC)* screen default to the *Document Comment Inquiry (DCI)* screen.

10. Press **Enter** to access the *Document Detail Line List (DLL)* screen. The *DLL* screen:
- Details every line assigned to a document, multiple payment or partial payment
 - Shows the expense amount and accounting distribution of the line
 - Allows for the selection of a line for further information on the following screens:
 - Document Line Additional Information (DLA)
 - Document Distribution Line History (DLH)

DOCUMENT DETAIL LINE LIST							DLL
NEXT FUNCTION: _____ ACTION: _____ HISTORY: _							02/06/2008 09:40:05
=====							
PAY ENTITY : XXPT		VEND/EMP NBR: 560746125 A					
VEND/EMP SHORT NAME: DAKOTAOFFICESUP		DOCUMENT NBR: AA-1423					
DOCUMENT DATE : 04/01/2007		PAYMENT NBR : 001		PRTL PYMT NBR: 000			
DOCUMENT STATUS : PD-FULL		=====					
PYMT NBR	PRTL NBR	DOC LINE	EXPENSE AMOUNT	EXP CO	ACCOUNT	CENTER	SEL
001	000	0001	10,000.00	001 XX01	532840	10002000	11
PAGE: 1 STATUS: END OF LIST							

11. Type **C** in the SEL field to access the *Detail Line Additional Information (DLA)* screen and press **Enter**. The *DLA* screen shows additional detail information for the line.

DETAIL LINE ADDITIONAL INFORMATION							DLA
NEXT FUNCTION: _____ ACTION: _____ HISTORY: _							02/06/2008 09:41:55
BROWSE: _							
=====							
PAY ENTITY : XXPT		VEND/EMP NBR: 560746125 A					
SHORT NAME : DAKOTAOFFICESUP		DOCUMENT NBR: AA-1423					
DOCUMENT DATE: 04/01/2007		PAYMENT NBR : 001		PRTL NBR: 000 LINE: 0001			
CURRENCY CODE :							
LINE EXP AMOUNT :		10,000.00		DESCRIPTION :			
PO REFERENCE :		ITEM NUMBER :					
PACKING SLIP NBR:		PO LINE NBR : 0000					
PROJ/TRIP CODE :		LOT NO : 000					
QUANTITY :		PROJECT NBR :					
SALES/TAX VAT :		UOM :					
ADDITIONAL COST :		FREIGHT :					
OPTIONAL AMOUNT :		STD COST AMT:					
USE TAX CODE :		DISCOUNT AMT:					
INTERCO REC :		1099 CODE :					
ACCOUNT RULE : 01							
GL DESC 1:		GL DESC 2 :					
GL DESC 3:		USER FIELD :					
BC STATUS:		BC OPER: 000000			ACTIVITY DT :		
PTS :		FA:					

12. Press **Enter** to return to the *Document Detail Line List (DLL)* screen.

```

OCP AP                                DOCUMENT DETAIL LINE LIST                                DLL
NEXT FUNCTION: _____ ACTION: _____ HISTORY: _          02/06/2008 09:54:46

=====
PAY ENTITY      : XXPT                                VEND/EMP NBR: 560746125 A
VEND/EMP SHORT NAME: DAKOTAOFFICESUP                 DOCUMENT NBR: AA-1423
DOCUMENT DATE   : 04/01/2007                         PAYMENT NBR : 001    PRTL PYMT NBR: 000
DOCUMENT STATUS : PD-FULL
=====

PYMT PRTL DOC   EXPENSE AMOUNT   EXP CO      ACCOUNT      CENTER      SEL
NBR  NBR  LINE
001  000  0001           10,000.00  001 XX01 532840           10002000

```

13

PAGE: 1 STATUS: END OF LIST

13. Type **H** in the SEL field to display the *Document Distribution Line History (DLH)* screen and press . The *DLH* screen indicates whether the General Ledger lines have been changed since the document was first entered and how it was changed.

```

OCP AP                                DOCUMENT DISTRIBUTION LINE HISTORY                                DLH
513 - NO LINE CHANGE RECORDS FOUND
NEXT FUNCTION: _____ ACTION: _____ HISTORY: _          02/06/2008 09:56:32
BROWSE: _
=====
PAY ENTITY      : XXPT                                VEND/EMP NBR: 560746125 A
SHORT NAME     : DAKOTAOFFICESUP                 DOCUMENT NBR: AA-1423
DOCUMENT DATE   : 04/01/2007                         PAYMENT NBR : 001    PRTL NBR 000    LINE 0001

CURRENCY CODE   :                                GL EFF CHG DATE :

EXPENSE IND     :                                FROM              TO              AMOUNT
EXPENSE COMPANY :
EXPENSE ACCOUNT :
EXPENSE CENTER  :
SALES TAX/VAT   :
ADDITIONAL COST :
FREIGHT         :
OPTIONAL COST   :
VARIANCE AMOUNT :
DISCOUNT AMOUNT :
INTERCO REC     :
BC STATUS       :

```

14. Press to return to the *Document Detail Line List (DLL)* screen.

OCP AP		DOCUMENT DETAIL LINE LIST				DLL	
NEXT FUNCTION: _____		ACTION: _____		HISTORY: _		02/06/2008 09:57:50	
=====							
PAY ENTITY : XXPT		VEND/EMP NBR: 560746125 A					
VEND/EMP SHORT NAME: DAKOTAOFFICESUP		DOCUMENT NBR: AA-1423					
DOCUMENT DATE : 04/01/2007		PAYMENT NBR : 001		PRTL PYMT NBR: 000			
DOCUMENT STATUS : PD-FULL							
=====							
PYMT NBR	PRTL NBR	DOC LINE	EXPENSE AMOUNT	EXP CO	ACCOUNT	CENTER	SEL
001	000	0001	10,000.00	001 XX01	532840	10002000	_
PAGE: 1 STATUS: END OF LIST							

15. Press to return to the *Document List (DCL)* screen.

OCP AP		DOCUMENT LIST				DCL	
NEXT FUNCTION: _____		ACTION: _____		HISTORY: _		02/06/2008 09:59:05	
REQUEST: _____							
=====							
PAY ENTITY : XXPT		CONTROL DATE : _____		CONTROL NBR: _____			
SHORT NAME : DAKOTAOFFICESUP		VEND/EMP NBR : 560746125 A					
DOCUMENT DTE: _____		DOCUMENT STAT: _____					
DOCUMENT NBR: _____		DOCUMENT AMT : _____		CURR: _____			
LIST MRQ INV: _____		DOCUMENT AMT2: _____		- SELECT -			
VEN/EMP NBR	DOCUMENT NUMBER	DOCUMENT DATE	GROSS AMOUNT	CURR STATUS CODE	DGI	DCI	DPA DLL
560746125 A	AA-1423	04/01/07	10,000.00	PD-FULL	-	-	-
560746125 A	45649002	02/22/02	500.00	MATCH E	-	-	-
560746125 A	45649004	02/22/02	586.50	MATCH E	-	-	-
560746125 A	980221-A	03/10/02	4.56	BALANCD	-	-	-
560746125 A	INVOICE #1	04/10/01	60,000.00	BAL-B	-	-	-
560746125 A	5731280013	02/22/04	15.90	BALANCD	-	-	-
560746125 A	5731280015	02/22/04	16.90	PD-FULL	-	-	-
560746125 A	7418523010	02/17/08	586.50	MATCH E	-	-	-
560746125 A	9638523008	02/09/08	250.00	MATCH E	-	-	-
PAGE: 1 STATUS: MORE							

You have viewed all information for document number AA-1423 through the *Document List (DCL)* screen.

You can also access information on purchasing transactions through the *PO Line Inquiry Selection (PLI)* screen in the PS module. The *PLI* screen provides information such as the status of a purchase order line. It also allows you access to the following inquiry screens:

- PLG PO Line General Information
- PLO PO Line Ordered Item Information
- PLC PO Line Receipt/Invoice Controls
- PLR PO Line Receipt/Invoice Information
- PLF PO Line Financial Information
- PCI PO Comment Inquiry
- PMI PO Invoice Matching Information

The steps involved in viewing PO line information are detailed in Procedure 15: PO Line Inquiry.

SUMMARY

You used the *AP Document Inquiry* screens to look at documents that were posted to the General Ledger. You now have the following information on a document:

- General information
- Payment information
- Comments
- Detail line information
- Distribution line history

You also used the *Posted Entry Query* and *Financial Controller Audit* screens to look at documents that were posted to the General Ledger.

You were able to identify:

- Document totals
- Source systems
- Detailed information on the transactions that allow you to identify the original source documents

These screens are helpful in locating and solving problems.

Interfacing with Other Systems



Types of Interfaces

The NCAS provides a mechanism to load a high volume of transactions from external systems or subsystems via automated programs. These programs are called **interfaces**. There are three basic types of interfaces:

- **Statewide interfaces:** All agencies will continue to use these external systems (e.g. BEACON payroll, Health Benefits, Integrated Budget Information System).
- **Agency subsystem interfaces:** Agencies that will continue to use subsystems (e.g. Motor Fleet Billing, Child Support) in addition to the NCAS.
- **Interface only agencies:** Agencies that use their own accounting systems, but also interface data into the NCAS for reporting purposes (DOT, Universities, UNC Hospitals).

Interfaces have been designed so that human intervention is minimized. Each night, the NCAS nightly batch flow automatically reads an agency's supplied interface file and gathers the data needed to be posted to the General Ledger. If the file contains data, the information is processed and the file is cleared of all data for the next day's transactions. This process eliminates the need for agencies to call their technical personnel or the OSC to request that an interface be run.

Statewide Interfaces

The following six statewide interfaces pass data from major statewide systems to the NCAS. These interfaces require no intervention from agencies. (Note that the first three are budget interfaces.)

- The **Integrated Budget Information System (IBIS)** is a nightly interface that loads budget revisions from IBIS to NCAS. All budget revisions will undergo a validation test before being passed from IBIS to NCAS. If there are errors, the budget revision will not pass to NCAS until corrected.
- The **Integrated Budget Information System (IBIS) Second Year Budget Revision** is a biennial interface that loads the second year's transactions from a two-year budget revision into the NCAS. This interface is run after the IBIS interface has posted 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.
- The **IBIS BD307 Certification Interface File** is an annual interface that loads an agency's certified budget. An agency will coordinate the posting of its budget 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.

- **Payroll Interface** is run to record payroll expenditures on the NCAS. The execution of this interface is coordinated by the OSC. Contact Best Shared Services regarding Beacon payroll questions.
- **Health Benefits Interface** is run to record health benefit expenditures on the NCAS. The execution of this interface is coordinated by the OSC. Contact BEST Shared Services regarding Beacon payroll questions.
- **Mail Service Center Interface** is run to record monthly agency postage costs. The Department of Administration coordinates the execution of this interface.

Comparison of Non-Budgetary Statewide Interfaces

Description	Payroll Interface	Health Benefits Interface	Mail Service Center Interface
Application Code	PI	BI	MI
Posting Frequency	Usually 4 times monthly	1st business day of month	2nd business day of month
Clearing Account	211240	2119304XX	None
Suspense Account/Center	531999-9999	531998-9999	532849-9999
Year end Accruals/Reversals	Automated by NCAS	Not accrued	Automated by NCAS

Agency Subsystem Interfaces

There are multiple subsystem interfaces that are supported by the NCAS.

- **Financial interfaces** are used to create valid accounting distributions and to post financial amounts to the NCAS General Ledger. Once a valid accounting distribution (company/account/center) is established, financial transactions can be created to record dollar amounts to these accounting distributions.
- **Vendor total interfaces** are used to pass payment history for trade vendors to the NCAS. This information facilitates statewide reporting for vendor payment information. Vendor and total information is established based on the information that has been entered in the interface file.
- **Vendor add interfaces** are used to pass non-trade vendor set-up information to the NCAS. This interface requires an agency to create vendor transactions for each vendor.
- **Invoice interfaces** are used to pass invoices to the NCAS Accounts Payable module. They are also used to generate 1099 information for vendors that have been paid externally to the NCAS.
- **Check reconciliation interfaces** are used by agencies that wish to pass check information from external systems.
- **Purchase order interfaces** are used to pass purchase orders to the NCAS Purchasing module where they can be updated.

Interface Only Agencies

Some agencies do not use the NCAS (e.g., universities, UNC Hospital, and Department of Transportation). These “interface only” agencies perform accounting functions on self-contained systems that are interfaced to the NCAS through a batch process.

Offline Interface Error Processing before the NCAS

If there are any technical problems processing an agency interface file, the interface program generates descriptive error messages. If errors occur, it is the responsibility of the agency to correct the problems and re-submit the job. Problems are most likely handled as follows:

Problem	Resolution
Interface file is accidentally deleted	Agency technical staff recreates the interface file by re-running the file generator.
Interface file is unreadable	Agency technical staff recreates the interface file by re-running the file generator.
Offline abend occurs	The OSC technical staff contacts the OSC Support Services Center. The Support Services Center will then contact the agency that has the problem.

Interface Error Processing in NCAS

Errors are handled in the NCAS in the same manner as entries keyed online.

Source System ID

When interface programs are run, an identifier is attached to the document. This identifier, called the **source system ID**, identifies where the interface originated. The NCAS automatically assigns the predetermined identifier according to the source system (e.g., AP, PS, IN, BC, FA, AR). The OSC assigns IDs for all non-NCAS interfaces. These identifiers are helpful when tracing documents to their originating source systems.

SUMMARY

Interfaces are used to post high volumes of transactions from external systems to the NCAS. Regardless of whether agencies use their own subsystems and the NCAS or external subsystems only, these programs help process high volumes of data. This data can then be used to report all agency transactions in the Comprehensive Annual Financial Report (CAFR).

Processing General Journal Voucher Entries



Journal Voucher Entries

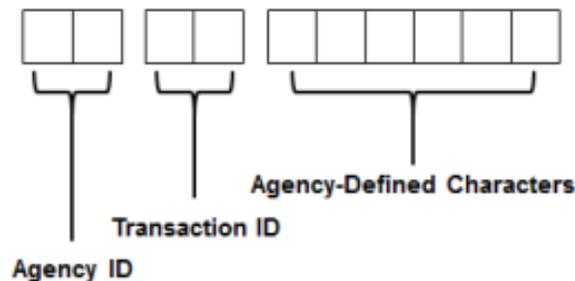
Journal vouchers are documents entered via the Budgetary Control module (rather than the General Ledger module) to record journal entries against accounts of all types, including assets, liabilities, fund balances, revenues, and expenses. If policy is set to do so, the system will check the available funds for the corresponding accounting distribution and update the Available Funds File when a journal voucher is entered.

Journal voucher transactions are entered via a series of *Journal Voucher Entry* screens:



The first *Journal Voucher Entry (211)* screen is used to add a new journal voucher or to continue an existing but unfinished entry. All documents require a unique document ID and an application area identifier.

- The **application area code** may be defined by individual agencies to identify the originator of a document. Some may want to use the operator's initials and others may prefer to use department abbreviations. This code is used to sort many reports and should reflect the agency's report distribution needs.
- The **document ID** defines a unique document. It is comprised of 10 characters.

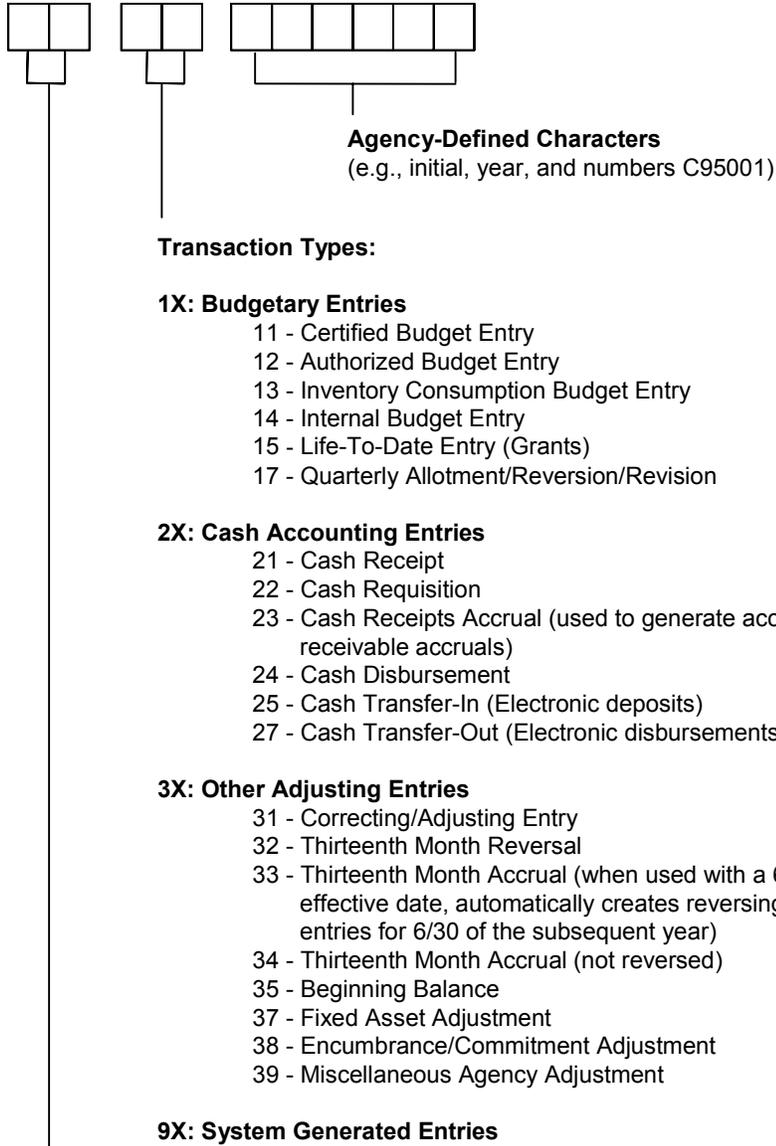


The first two characters comprise the agency ID. These characters also represent the first two positions of the GL company to which the transactions posts. The second two characters identify the transaction type. For example, 21 represents a cash receipt entry. The last six characters, which are agency-defined, 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.

Because you can use a document ID only once, it is wise to keep a document ID log. It is also *very* important that you enter the correct agency ID and transaction type in the DOCUMENT ID field. The transaction type determines how the transaction will be reported on the BD800 report cash reports. (See **QRG 10: Transaction Types Affecting the BD800.**) End-of-year accrual entry IDs are used to generate reversing entries.

For a listing of document IDs, see the following page. For additional information about document IDs and to see a document ID log, refer to **QRG 11: Document IDs.**

Document IDs



Agency ID



The second *Journal Voucher Entry (212)* screen is used to define the document header data, including the document control total. The header information pertains to all lines of the document. Screen 212 also allows you to identify the data type, as follows:

- **Data Type 1** transactions are one-sided entries. When an appropriate accounting rule is applied, the system automatically generates an offsetting entry. (*The document control total is equal to the total debits and the total credits, ignoring the sign.*)
- **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.)

When recording journal voucher entries, it is important to distinguish between the effective date and the posting date.

The **effective date** is the date that places the transaction in the appropriate period. If the effective date recorded is after the month has been closed, a closed period adjustment flag must be set.

The **posting date** is the date of the processing cycle or the system date for a real-time entry.



The third *Journal Voucher Entry (213)* screen is used to record each line of a journal voucher transaction.

The following walkthrough shows the *general* procedure for recording a journal voucher entry in the NCAS.

WALKTHROUGH: Creating a Journal Voucher Entry

SCENARIO

A cash receipt was incorrectly recorded to the wrong account. You need to create a journal entry to post to the correct account. The transaction type is **21**, indicating a cash receipt entry.

 When correcting a budgetary control document, you must generally use the same transaction type that was used previously.

Use the following Budgetary Control Entry form to record the journal entry.

**NORTH CAROLINA ACCOUNTING SYSTEM
BUDGETARY CONTROL ENTRY**

PRIOR PERIOD:

DOCUMENT ID:

Page ____ of ____

APP CODE:

GL EFFECTIVE DATE:

TOTAL DEBITS: \$ 1 0 0 . 0 0

DATA TYPE CODE:

TOTAL CREDITS: \$ 1 0 0 . 0 0

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

Line #	COMPANY	ACCOUNT	CENTER	AMOUNT	DR/CR	LINE DESCRIPTION	ACCT RULE
1	X X 0 1	4 3 4 1 1 0	1 0 0 0 1 0 0 0	1 0 0 0 0	D R	Practice # 1	3 1
2	X X 0 1	4 3 4 1 6 0	1 0 0 0 1 0 0 0	1 0 0 0 0	C R		3 1
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.

```
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 **1** in the NEXT FUNCTION field and press **Enter** to access the *Journal Voucher Entry (211)* screen.

BC	JOURNAL VOUCHER ENTRY	211
NEXT FUNCTION: _____	ACTION: _____	
=====		
ENTER KEY INFORMATION		
OPTION: 4	_____	
DOCUMENT ID: 5	_____	
APPLICATION AREA: 6	_____	
DATE FORMAT:	MDY	
OPTIONS: (A)DD OR (C)ONTINUE		

Enter the document information

- 4. Type **A** in the OPTION field to *add* a journal voucher 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.
- 5. 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	2	1						
---	---	---	---	--	--	--	--	--	--

- 6. Type **your initials** in the APPLICATION AREA field.
- 7. Press **Enter** to access the *Journal Voucher Entry (212)* screen.

BC	JOURNAL VOUCHER ENTRY		212
NEXT FUNCTION: _____ ACTION: _____			
=====			
APP:			
DOCUMENT ID: _____			
EFFECTIVE DATE	8 _____	TOTAL	9 _____
COMPANY ID	10 _____	DATA TYPE CODE	11 _____
LEVEL OF FUNDS CHK	_____	UPDATE AFF	_____
SOURCE GEN CODE	_____	CLOSED PRD ADJ	_____
PROJECT COMPANY	_____	TRANSFER COMPANY	_____
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____			

Enter the document header information

8. Type in **today's date** or the **date you want the entry to become effective** in the EFFECTIVE DATE field. Use the MDY format. This date applies to all related detail lines.

Dates may be keyed with a two-digit year, but the system will automatically convert the two-digit year to a four-digit year when the enter key is pressed. The system uses the 20/80 rule in determining which century to apply. It will process dates with a year between 80 and 99 as if they are in the 1900's (for example, 85 will be processed as 1985). Dates with a year between 00 and 79 will be processed as if they are in the 2000's (25 will convert to 2025).

9. Type **100.00** in the TOTAL field. This entry is being keyed as a data type 2 because it is a reclassification entry and must balance. The header total is either the sum of the debits or the sum of the credits.
10. Type **XX01** in the COMPANY ID field. The company ID will default to screen 213.
11. Type **2** in the DATA TYPE CODE field to indicate a *two-sided* transaction entry.
12. Press **Enter** to access the *Journal Voucher Entry (213)* 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.

 Document header information *cannot* be changed during the edit process for any fields except the document total. Any other changes require the document to be killed and re-entered with the correct document header detail.

System defaults can be overridden in three fields on screen 212: CLOSED PRD ADJ, LEVEL OF FUNDS CHK, and UPDATE AFF. Note that only authorized personnel can override the last two fields.

- The system default for the CLOSED PRD ADJ field is blank, indicating that the transaction period is open (current). Check the EFFECTIVE DATE field to determine if the entry transaction should be posted to a closed period. If the effective date of a document is in a month prior to the month the document is keyed or will be ended, then the transaction is a closed period adjustment and requires a 1 in the CLOSED PRD ADJ field to process correctly.
- The LEVEL OF FUNDS CHK field generally defaults to the system policy of “do not check.” If you want to check funds at all levels and you have the authority to change the field, type **1** in the LEVEL OF FUNDS CHK field.
- The UPDATE AFF field generally defaults to the system policy of “do not update.” If you want to update funds immediately and you have the authority to change the field, type **1** in the UPDATE AFF field.
- If you receive the following error message, you can override the error by typing **2** in the UPDATE AFF field: **BC 261: NOT ENOUGH GL INFORMATION EXISTS FOR TRANSLATED DISTRIBUTION.**

You have just completed the document header and are ready to start the first detail line of the transaction.

```

BC                                JOURNAL VOUCHER ENTRY                                213
NEXT FUNCTION: _____ ACTION: _____
BC 202: END OF DOCUMENT
=====
APP:
DOCUMENT ID: _____ TOTAL: _____
LINE 13 _____ TRANSACTION CODE *14 _____
COMP/ACCT/CNTR _____ 15 _____
DEBIT/CREDIT AMOUNT _____ 16 _____
DEBIT/CREDIT CODE _____ 17 _____
DESCRIPTION _____ 18 _____
PROJECT COMP/CODE _____ ACCOUNTING RULE _____
EFFECTIVE DATE _____ SOURCE CODE _____
LEVEL OF FUNDS CHK 2 UPDATE AFF 2
TRANSFER COMPANY _____
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____
    
```

Enter the first detail line of the document

13. 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.

14. Type **A** in the TRANSACTION CODE field to *add* a new document line.

You can also type **C** in the TRANSACTION CODE field to *change* information previously entered for a document line, **D** to *delete* a line. If you make an error when you try to add or change a line, the system may display a message and not accept it. To clear the error, change the TRANSACTION CODE to * and press .

15. Type **434110** (household & cleaning sales & services account) and **10001000** (center number) in the COMP/ACCT/CNTR field.
16. Type **100.00** in the DEBIT/CREDIT AMOUNT field. Since this is a data type 2 document, the total of all debits or the total of all credits must equal the amount in the TOTAL field.
17. Type **DR** or **10** in the DEBIT/CREDIT CODE field to indicate a *debit* transaction.

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

Data Type 1	Debit DR or 00
	Credit CR or 40
Data Type 2	Debit DR or 10
	Credit CR or 60

Regardless of the code entered into the DEBIT/CREDIT CODE field the code will be represented as follows:

<u>Type of Document</u>	<u>Sign</u>	<u>Inquiry Screen</u>	<u>Entry Screen</u>
Data Type 1	Debit	DR	00
	Credit	CR	40
Data Type 2	Debit	DR	10
	Credit	CR	60

18. Type **Practice # 1** 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.
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 wait for the correct information to be entered. If the correct information has been entered, the system displays a blank document line screen. Note that the company, account, center and description from the previous document line are displayed on the screen.

BC	JOURNAL VOUCHER ENTRY		213
NEXT FUNCTION: _____ ACTION: _____			
BC 202: END OF DOCUMENT			
=====			
APP: LS			
DOCUMENT ID: 7621987654		TOTAL:	100.00
LINE 20	TRANSACTION CODE * 21		
COMP/ACCT/CNTR 22	7501 434110	10001000	
DEBIT/CREDIT AMOUNT 23	_____		
DEBIT/CREDIT CODE 24	_____		
DESCRIPTION	practice # 1		
PROJECT COMP/CODE	_____	ACCOUNTING RULE	31
EFFECTIVE DATE	05 09 1995	SOURCE CODE	_____
LEVEL OF FUNDS CHK	-	UPDATE AFF	-
TRANSFER COMPANY	_____		
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE 26			

Now enter the credit side of the transaction for the accounting distribution.

Enter the second detail line of the document

20. Type **2** in the LINE field to indicate that you want to add a *second* document line.
21. Type **A** in the TRANSACTION CODE field to *add* the new document line.
22. Type **434160** (professional services revenue number) and **10001000** (cost center) in the COMP/ACCT/CNTR field.
23. Type **100.00** in the DEBIT/CREDIT AMOUNT field.
24. Type **CR** or **60** in the DEBIT/CREDIT CODE field to indicate a *credit* transaction.
25. Press to accept the second line of the transaction.

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.

26. Type **END** or **E** in the OPTIONS field and press to *end* the transaction after all lines are been entered.

If a transaction does not contain any errors and the person entering the document has authority to end, the following message is displayed: **BC 222: XX21XXXXXX HAS BEEN ENDED SUCCESSFULLY**. If necessary, the system displays messages that alert you to errors in the credit, debit, and accounting distribution numbers.

By typing one of the following commands in the **OPTIONS** field (at the bottom of screen 213), you can complete, store, delete, modify, or review a document.

- **End** indicates that you are finished entering document information. If you do not type **END** after entering the data, the NCAS will not update your entry or permit you to progress to the next entry. Once you have ended a document, you cannot make changes to it or delete it.
- **Hold** stores document information for later completion. If you have an error message, you must type an asterisk (*) in the **TRANSACTION CODE** field before placing a document on hold.
- **Kill** concludes the deletion of information entered on a document. All document lines 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.

SUMMARY

You have recorded a journal entry using the *Journal Voucher Entry* screens. If you have security authorization to both enter and end (approve) the document, the document is completely finished. If you do not have authorization to approve the document, the following message is displayed: **On Hold Awaiting Approval**. An authorized person must then “end” the document.

Processing Special Journal Voucher Entries



Cash Receipts

One type of journal voucher entry is a cash receipt. **Cash receipts** record funds received for payment of services or goods in the Budgetary Control (BC) module. The applicable revenue accounts are credited and the allotment or cash account is debited to reflect the increase in the cash amount.

Cash receipt entries can be recorded as data type 1 journal entries. There are three rules for correctly recording cash receipts in the NCAS. They are:

- The NCAS effective date should be the Treasurer’s deposit date.
- The document ID must have a “21” or “23” in the 3rd and 4th positions. (Use “23” when recording receipts that must be accrued to a previous year.)
- The appropriate accounting rule must be used.
 - **CB** retains the original entry and generates an offset to the Budget Code Cash Account (111260).
 - **CH** retains the original entry and generates an offset to the Cash in Allotment Account (111270).

The **CB** and **CH** accounting rules are used to create the center for the cash accounting distributions as follows:

Accounting Rule	Center Keyed Begins With	Account/Center Generated
CB	anything other than 1 or 4	111260-FFFF
CH	1	111270-1000
	4	111270-FF00

Cash deposits to the State Treasurer are recorded according to agency-specific procedures. If any changes are made to the process of recording deposits, you will be notified.

After a deposit is made, you must enter the cash receipt in the NCAS. The cash receipt effective date must be the same as the deposit date.

WALKTHROUGH: Creating a Journal Voucher for Cash Receipts

SCENARIO

Your agency (company XX01) has received cash for the following revenue accounts:

Account	Description	Amount
434110	Household/Cleaning Svc	\$200.00
434190	Other Sales & Services	\$750.00

Prepare a journal voucher in BC to record the revenue and debit the applicable cash account. The transaction type is **21**, indicating a cash receipts entry.

 The cash account used in this scenario is 111270 (Cash in Allotment Account). Therefore, the **CH** accounting rule is used.

If the cash account was 111260 (Budget Code Cash), the **CB** accounting rule would be used.

The description "DEP # 001" should be the deposit number sent to the State Treasurer.

The revenue center used in this Walkthrough is 10001000.

Use the information on the following Budgetary Control Entry form to complete the transaction.

BC	JOURNAL VOUCHER ENTRY	211
NEXT FUNCTION: _____ ACTION: _____		
=====		
ENTER KEY INFORMATION		
OPTION:	1 _____	
DOCUMENT ID:	2 _____	
APPLICATION AREA:	3 _____	
DATE FORMAT:	MDY	
OPTIONS: (A)DD OR (C)ONTINUE		

Enter the document information

1. Type **A** in the OPTION field to *add* a journal voucher 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.
2. 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	2	1						
---	---	---	---	--	--	--	--	--	--

The transaction type of the document ID determines how the cash amounts are recorded on cash reconciliation reports. To successfully perform a cash balance reconciliation, it is imperative that the document ID is correctly keyed.

3. Type **your initials** or **an agency-defined number** in the APPLICATION AREA field and press to access the *Journal Voucher Entry (212)* screen.

BC	JOURNAL VOUCHER ENTRY	212	
NEXT FUNCTION: _____ ACTION: _____			
=====			
APP:			
DOCUMENT ID:			
EFFECTIVE DATE	4 _____	TOTAL	5 _____
COMPANY ID	6 _____	DATA TYPE CODE	7 _____
LEVEL OF FUNDS CHK	_____	UPDATE AFF	_____
SOURCE GEN CODE	_____	CLOSED PRD ADJ	_____
PROJECT COMPANY	_____	TRANSFER COMPANY	_____
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____			

Enter the document header information

4. Type **the date of the deposit** (today's date for this walkthrough) in the EFFECTIVE DATE field. Use the MDY format. This date applies to all related detail lines.
5. Type **950.00** in the TOTAL field. Cash receipts are data type 1 transactions and the document total entered here is the total credits.
6. Type **XX01** in the COMPANY ID field. The company ID will default to screen 213.
7. Type **1** in the DATA TYPE CODE field to indicate a one-sided transaction entry.
8. Press **Enter** to access the *Journal Voucher Entry (213)* 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.

You have just completed the document header and are ready to start the first detail line of the transaction.

BC	JOURNAL VOUCHER ENTRY		213
NEXT FUNCTION: _____ ACTION: _____			
BC 202: END OF DOCUMENT			
=====			
APP:			
DOCUMENT ID:		TOTAL:	
LINE 9	TRANSACTION CODE * 10		
COMP/ACCT/CNTR	11	_____	
DEBIT/CREDIT AMOUNT	12	_____	
DEBIT/CREDIT CODE	13	_____	
DESCRIPTION	14	_____	
PROJECT COMP/Code	_____	ACCOUNTING RULE	15
EFFECTIVE DATE	_____	SOURCE CODE	_____
LEVEL OF FUNDS CHK	2	UPDATE AFF	2
TRANSFER COMPANY	_____		
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE 16			

Enter the first detail line of the document

- 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.
- 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, or **D** to *delete* a detail line. If you make an error when you try to add or change a line, the system may display a message and not accept it. To clear the error, change the transaction code to * and press .

- Type **434110** (revenue number) and **10001000** (cost center) in the COMP/ACCT/CNTR field.
- Type **200.00** in the DEBIT/CREDIT AMOUNT field.
- Type **CR** or **40** in the DEBIT/CREDIT CODE field to indicate a *credit* transaction. This transaction increases the revenue account. (When you type CR in this field, the number 40 will display on future screens.)
- Type **Cash Deposit # 001** in the DESCRIPTION field.
- Type **CH** in the ACCOUNTING RULE field and press to accept the first line of the transaction.

- Any accounting rule keyed on a line of a journal voucher is carried over to subsequently keyed lines automatically.
- If the ACCOUNT NUMBER field is changed on a journal voucher line, the system will automatically change the accounting rule on that line to the default accounting rule for that data type. This is true only when the ACCOUNT NUMBER field is updated. Changing other fields does not cause the system to reapply the default accounting rule.
- When you need to change the ACCOUNT NUMBER field on a journal voucher line, delete the line first, then re-key the line data. This will prevent the system from applying the default accounting rule.

Enter the second detail line of the document

16. Type **2** in the LINE field to indicate that you want to add a *second* document line.
17. Type **A** in the TRANSACTION CODE field to *add* the new document line.
18. Type **434190** (revenue number) and **10001000** (cost center) in the COMP/ACCT/CNTR field.
19. Type **750.00** in the DEBIT/CREDIT AMOUNT field.
20. Type **CR** or **40** in the DEBIT/CREDIT CODE field to indicate a *credit* transaction. This transaction increases the revenue account. (When you type CR in this field, the number 40 will display on future screens.)
21. Press to accept the second transaction line.
22. Type **END** or **E** in the OPTIONS field to *end* the transaction after all lines have been entered. If a transaction does not contain any errors, the following message will display: **BC 222: XX21XXXXXX HAS BEEN ENDED SUCCESSFULLY**. If necessary, the system will display messages that alert you to errors in the credit, debit and accounting distribution numbers.

If you do not have authorization, the following message is displayed: **BC XXX: ON HOLD AWAITING APPROVAL**. An authorized person must then approve the document.

Year-End Accruals

The purpose of accruals is to convert financial data reported on a cash basis to a modified accrual basis, as required for Comprehensive Annual Financial Reporting (CAFR) purposes.

Accrual adjustments to the thirteenth period are necessary to accurately report revenues and expenditures. They are used to achieve an accurate statement of assets, liabilities and fund equities.

Accrual transactions must be recorded with an effective date of June 30th to place it in the thirteenth period. The following transactions represent accrual transactions:

- Expenditures and related liabilities incurred as of June 30, but not paid/invoiced until July 1 through July 31.

- Revenues and related receivables earned as of June 30, but not received until July 1 through July 31.

Types of Year-End Accruals and Reversals

There are two types of year-end accruals and accrual reversals:

- **Programmatically generated accruals and accrual reversals** include:
 - Payroll accruals/reversals (payrolls paid in July with payroll ending dates prior to July 1)
 - Accounts payable accruals/reversals (flagged invoices)
 - Purchasing accruals/reversals (purchase orders processed and items received but not invoiced)
 - Accounts receivable accruals/reversals (cash receipts keyed as transactions type 23 cash receipts)
 - Mail service center accruals/reversals (postage costs incurred in June but paid in July.)
- **Manually generated fiscal year accruals/reversals.** Manual journal vouchers are prepared for accruals that cannot be identified and posted through a programmatic process. The reasons they may not be identified are:
 - They required proration between fiscal years.
 - The entries were erroneously omitted due to an incorrect document ID.
 - They were not identified as an accruable transaction until after the programmatic batches were created.
 - They were not easily identified programmatically as eligible for accruals.

Almost all manual accruals require reversing in the next fiscal year and must have a **33** transaction type in the third and fourth characters of the document ID to automate the reversal. Using a **33** type in the current fiscal year automatically insures its inclusion in the programmatic reversal batch entry the next fiscal year. If it does not have a 33 transaction type and requires a reversal next year, it will have to be re-keyed manually (in reverse) with another journal voucher in the next fiscal year with a **32** transaction type document ID.

Use a transaction type **34** when you are reclassifying or correcting something and you want that change to be *permanent*. For example, you discover some receipts were improperly coded to the wrong cost center. You want your end-of-year records to be correct and you want the correct balances carried forward to the next (and all subsequent) years. Accrual transactions with a type **34** will not be reversed.

Complete a journal voucher document for an accrual adjustment using the *Journal Voucher Entry* screens.

WALKTHROUGH: Creating a Journal Voucher for an Accrual

SCENARIO

An accrual entry must be made to accrue office supplies (account 533110) received as of June 30, but not flagged as an accrual in the AP module.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
533110	Office Supplies	10,000.00
211100	Accounts Payable	10,000.00

Use the following Budgetary Control Entry form to prepare a journal voucher in BC to record the accrual transaction. The document ID is **33** indicating a thirteenth month automatic accrual entry.

**NORTH CAROLINA ACCOUNTING SYSTEM
BUDGETARY CONTROL ENTRY**

DOCUMENT ID:

	3	3									
--	---	---	--	--	--	--	--	--	--	--	--

Page ____ of ____

APP CODE:

--	--

TOTAL DEBITS: \$ 1 0 0 0 0 . 0 0

GL EFFECTIVE DATE:

0	6	3	0	X	X
---	---	---	---	---	---

TOTAL CREDITS: \$ 1 0 0 0 0 . 0 0

DATA TYPE CODE:

2

CLOSED PERIOD ADJ:

1

Data Type 1 Total \$ _____ . _____

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

Line #	COMPANY	ACCOUNT	CENTER	AMOUNT	DR/CR	LINE DESCRIPTION	ACCT RULE
1	X X 0 1	5 3 3 1 1 0	1 0 0 0 1 0 0 0	1 0 0 0 0 0 0 0	D R	Accrual	3 1
2	X X 0 1	2 1 1 1 0 0	1 0 0 0	1 0 0 0 0 0 0 0	C R		3 1
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.



Enter the document information

1. Type **A** in the OPTION field to *add* a journal voucher 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.
2. 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	3	3						
---	---	---	---	--	--	--	--	--	--

3. Type **your initials** in the APPLICATION AREA field and press to access the *Journal Voucher Entry (212)* screen.

BC JOURNAL VOUCHER ENTRY 212

NEXT FUNCTION: _____ ACTION: _____

=====

APP:

DOCUMENT ID: _____

EFFECTIVE DATE 4 _____	TOTAL 5 _____
COMPANY ID 6 _____	DATA TYPE CODE 7 _____
LEVEL OF FUNDS CHK _____	UPDATE AFF _____
SOURCE GEN CODE _____	CLOSED PRD ADJ 8 _____
PROJECT COMPANY _____	TRANSFER COMPANY _____

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

Enter the document header information

4. Type in **0630XX** (XX = prior fiscal year) in the EFFECTIVE DATE field. Use the MMDDYY format. This date applies to all related detail lines.
5. Type **10000.00** in the TOTAL field. Accruals are data type 2 transactions and the document total entered here is the total of either the credit or debit amount.
6. Type **XX01** in the COMPANY ID field. The company ID will default to screen 213.
7. Type **2** in the DATA TYPE CODE field to indicate a *two-sided transaction* entry.
8. Type **1** in the CLOSED PRD ADJ field.
9. Press to access the *Journal Voucher Entry (213)* 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.

You have just completed the document header and are ready to start the first detail line of the transaction.

BC	JOURNAL VOUCHER ENTRY		213
NEXT FUNCTION: _____ ACTION: _____			
BC 202: END OF DOCUMENT			
=====			
APP:			
DOCUMENT ID: _____		TOTAL: _____	
LINE 10	_____	TRANSACTION CODE * 11	_____
COMP/ACCT/CNTR	12	_____	_____
DEBIT/CREDIT AMOUNT	13	_____	_____
DEBIT/CREDIT CODE	14	_____	_____
DESCRIPTION	15	_____	_____
PROJECT COMP/CODE	_____	ACCOUNTING RULE	_____
EFFECTIVE DATE	_____	SOURCE CODE	_____
LEVEL OF FUNDS CHK	2	UPDATE AFF	2
TRANSFER COMPANY	_____		
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____			

Enter the first detail line of the document

- 10. 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.
- 11. 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, or **D** to *delete* a detail line. If you make an error when you try to add or change a line, the system may display a message and not accept it. To clear the error, change the transaction code to * and press **Enter**.

- 12. Type **533110** (account number) and **10001000** (center number) in the COMP/ACCT/CNTR field as the accounting distribution.
- 13. Type **10000.00** in the DEBIT/CREDIT AMOUNT field. Since this is a data type 2 document, the DEBIT/CREDIT AMOUNT must equal the amount in the TOTAL field.
- 14. Type **DR** or **10** in the DEBIT/CREDIT CODE field to indicate a *debit* transaction. (When you type DR in this field, the number 10 will display on future screens.)

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

Data Type 1	Debit	DR or 00
	Credit	CR or 40
Data Type 2	Debit	DR or 10
	Credit	CR or 60

15. Type **ACCRUAL** 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.
16. 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.

BC	JOURNAL VOUCHER ENTRY		213
NEXT FUNCTION: _____ ACTION: _____			
BC 202: END OF DOCUMENT			
=====			
APP:			
DOCUMENT ID:	TOTAL:		100.00
LINE 17	TRANSACTION CODE * 18		
COMP/ACCT/CNTR	19		
DEBIT/CREDIT AMOUNT	20		
DEBIT/CREDIT CODE	21		
DESCRIPTION _____			
PROJECT COMP/DATE	ACCOUNTING RULE		
EFFECTIVE DATE	SOURCE CODE		
LEVEL OF FUNDS CHK 2	UPDATE AFF	2	
TRANSFER COMPANY			
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE 23			

Now enter the debit side of the transaction for the accounting distribution.

Enter the second detail line of the document

17. Type **2** in the LINE field to indicate that you want to add a *second* document line.
18. Type **A** in the TRANSACTION CODE field to *add* the new document line.
19. Type **211100** (account number) and **1000** (center number) in the COMP/ACCT/CNTR field.
20. Type **10000.00** in the DEBIT/CREDIT AMOUNT field.
21. Type **CR** or **60** in the DEBIT/CREDIT CODE field to indicate a *debit* transaction. This transaction increases the revenue account. (When you type CR in this field, the number 60 will display on future screens.)
22. Press to accept the second line of the transaction.
23. Type **END** or **E** in the OPTIONS field to *end* the transaction after all lines have been entered.

If a transaction does not contain any errors, the following message is displayed: **BC 222: XX33XXXXXX HAS BEEN ENDED SUCCESSFULLY**. If necessary, the system displays messages that alert you to errors in the credit, debit and accounting distribution numbers.

You have recorded an accrual entry using the *Journal Voucher Entry* screens.

SUMMARY

Cash receipts, year-end accruals, and project accounting entries are three types of special journal voucher entries that can be made using the BC module.

Recording Allotments and Reversions



Journal Voucher Entries

Quarterly allotments and reversions are recorded in the NCAS using the journal voucher entry screens in the Budgetary Control (BC) module.

General government agencies are **allotted** portions of their authorized budget on a quarterly basis. At the end of each quarter, any remaining allotment that has not been spent must be **reverted**.

Allotments

The following accounting rules record allotment and reversion entries.

- AL Cash in allotment account
- EL Allotted expenditures
- RL Allotted receipts

The following accounts are used to record a quarterly allotment entry where **X** represents the quarter to which the transaction relates.

Entry Account	Debit/Credit	Accounting Rule	Posted Account	Description
111270	DR	AL	111270 (DR) 439100 (CR)	Cash in allotment account State appropriation
43901X	DR	RL	63901X (DR) 68901X (CR)	Allotted estimated revenues - quarterly allotment Estimated revenues - quarterly allotment
53901X	CR	EL	73901X (CR) 78901X (DR)	Allotted budgeted expenditure/expense quarterly allotment Budgeted expenditure/expense quarterly allotment

Allotment requests may have to be processed on a monthly basis instead of a quarterly basis due to statewide budgetary constraints. All exercises and information in this manual related to budgetary allotments are presented assuming allotments are processed on a quarterly basis.

The following walkthrough shows the procedure for recording an allotment entry.

WALKTHROUGH: Creating a Journal Entry for an Allotment

SCENARIO

XX01 has quarterly requirements of \$7,464,883.00 for its general fund for the third quarter. The estimated quarterly receipts are \$1,243,547.00 for this quarter.

Use the following Budgetary Control Entry form to record a journal entry for the net allotment of \$6,221,336.00 to the cash in allotment account. Record the estimated receipts of \$1,243,547.00 and requirements of \$7,464,883.00. The transaction type should be **17** indicating a quarterly allotment/reversion.

Use **3rd Quarter Allotment** in the DESCRIPTION 1 field and the **X = 3** to indicate the third quarter for all account numbers.

Also note the accounting rules for the transactions. Since there are multiple transactions, a different accounting rule is required for each line of the transaction.

**NORTH CAROLINA ACCOUNTING SYSTEM
BUDGETARY CONTROL ENTRY**

DOCUMENT ID:

		1	7						
--	--	---	---	--	--	--	--	--	--

 APP CODE:

--	--

 GL EFFECTIVE DATE:

0	1	0	3	9	5
---	---	---	---	---	---

 DATA TYPE CODE:

2

 CLOSED PERIOD ADJ:

--

Page _____ of _____

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

TOTAL DEBITS: \$ 7,464,883 . 0 0
 TOTAL CREDITS: \$ 7,464,883 . 0 0
 Data Type 1 Total \$ _____ . _____

Line #	COMPANY	ACCOUNT	CENTER	AMOUNT	DR/CR	LINE DESCRIPTION	ACCT RULE
1	X X 0 1	1 1 1 2 7 0	1 0 0 0	6,221,336 00	DR	3rd Quarter Allotment	A L
2	X X 0 1	4 3 9 0 1 3	1 0 0 0	1,243,547 00	DR		R L
3	X X 0 1	5 3 9 0 1 3	1 0 0 0	7,464,883 00	CR		E L
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.

Enter the document information

1. Type **A** in the OPTION field to *add* a journal voucher 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.
2. 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	7						
---	---	---	---	--	--	--	--	--	--

3. Type your **initials** in the APPLICATION AREA field and press to access the *Journal Voucher Entry (212)* screen.

Enter the document header information

4. Type in **010395** in the EFFECTIVE DATE field. Use the MMDDYY format. This date applies to all related detail lines.
5. Type **\$7,464,883.00** in the TOTAL field. Allotments are data type 2 transactions and the document total entered here is the total of either the credit or debit amount.
6. Type **XX01** in the COMPANY ID field. The company ID will default to screen 213.
7. Type **2** in the DATA TYPE CODE field to indicate a *two-sided* entry.
8. Since an allotment entry should be keyed during the first month of the quarter, leave the CLOSED PRD ADJ field blank. If an allotment revision or adjustment were being entered and needed to have an effective date in a prior month, you would need to place a **1** in the CLOSED PRD ADJ field.
9. Press to access the *Journal Voucher Entry (213)* 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.

You have just completed the document header and are ready to start the first detail line of the transaction.

Enter the first detail line of the document

10. 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.
11. 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, or **D** to *delete* a detail line. If you make an error when you try to add or change a line, the system may display a message and not accept it. To clear the error, change the transaction code to * and press .

12. Type **111270** (cash in allotment account) and **1000** (center number) in the COMP/ACCT/CNTR field.
13. Type **\$6,221,336.00** in the DEBIT/CREDIT AMOUNT field.
14. Type **DR** or **10** in the DEBIT/CREDIT CODE field to indicate a *debit* transaction. (When you type DR in this field, the number 10 will display on future screens.)
15. Type **3rd Quarter Allotment** 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.
16. Type **AL** in the ACCOUNTING RULE field. This accounting rule will generate the credit to account 439100 (State Appropriation).
17. Press to accept the first line of the transaction.

If the system does not accept the data you have entered, it will display a message and wait for the correct information to be entered. If the correct information has been entered, the system will display a blank document line screen in order to record information for the next detail line. Note that the accounting distribution, total amount, description, and accounting rule from the previous document line remain on the screen.

Enter the second detail line of the document

18. Type **2** in the LINE field to add the *second* document line.
19. Type **A** in the TRANSACTION CODE field to *add* a new document line.
20. Type **439013** (allotted estimated revenues account) and **1000** (center number) in the COMP/ACCT/CNTR field.
21. Type **\$1,243,547.00** in the DEBIT/CREDIT AMOUNT field.
22. Type **DR** or **10** in the DEBIT/CREDIT CODE field to indicate a *debit* transaction.
23. Type **RL** over AL in the ACCOUNTING RULE field to specify allotted receipts.
24. Press to accept the second line of the transaction.

Enter the third detail line of the document

25. Type **3** in the LINE field to add the *third* document line.

26. Type **A** in the TRANSACTION CODE field to *add* a new document line.
27. Type **539013** (allotted budgeted expenditure account) and **1000** (center number) in the COMP/ACCT/CNTR field.
28. Type **\$7,464,883.00** in the DEBIT/CREDIT AMOUNT field.
29. Type **CR** or **60** in the DEBIT/CREDIT CODE field to indicate a *credit* transaction.
30. Type **EL** over RL in the ACCOUNTING RULE field to specify an allotted expenditure.
31. Press to accept the third line of the transaction.
32. Type **END** (or **E**) in the OPTIONS field and press to *end* the transaction after all lines have been entered. If the transaction does not contain any errors, the following message will display:
BC 222: XX17XXXXXX HAS BEEN ENDED SUCCESSFULLY.

Reversions

Quarterly reversions are recorded in the NCAS in the same manner as allotment entries. For the first three quarters, a reversion entry must be dated and posted in the month following the ending quarter. However, the effective date for the fourth quarter reversion must be June 30th.

The following accounts are used to record a quarterly reversion entry where **X** represents the quarter of the reversion/allotment:

Entry Account	Debit/Credit	Accounting Rule	Posted Account	Description
111270	CR	AL	111270 (CR) 439100 (DR)	Cash in allotment account State appropriation
43902X	CR	RL	63902X (CR) 68902X (DR)	Alloted estimated revenues - quarterly allotment Estimated revenues - quarterly allotment
53902X	DR	EL	73902X (DR) 78902X (CR)	Allotted budgeted expenditure/expense quarterly allotment Budgeted expenditure/expense quarterly allotment

The following walkthrough shows the procedure for recording a reversion entry in BC.

WALKTHROUGH: Recording a Reversion

SCENARIO

After viewing the BD702 for your company XX01 (see the next page), the ending balance in the allotment account is \$303,426.07 which is required to revert at the end of the third quarter. Of this balance, the over expended requirements were \$13,244.91 and the under-realized receipts are \$316,670.98.

Using the following Budgetary Control Entry form, record a journal entry to revert the allotment amount of \$303,426.07 and to decrease the state appropriation account by \$303,426.07. Revert the estimated receipts of \$316,670.98 reduced by the overexpended requirements of \$13,244.91. The transaction type should be **17**, indicating a quarterly allotment/reversion.

Use **X = 3** to indicate a third quarter for all account numbers.

Also note the accounting rules for the transactions. Since there are multiple transactions, the accounting rules need to be entered instead of using the default values.

RMDSID12
BD702-01
120 DEPARTMENT OF INSURANCE
BUDGET CODE: 13900

STATE OF NORTH CAROLINA GENERAL LEDGER SYSTEM
MONTHLY REPORT ON APPROPRIATIONS AND ALLOTMENTS
FOR THE PERIOD ENDING MARCH 31, 2002

PAGE: 1
C-GL-BD702-REPORT-CV1
RUN DATE: 04/05/2003

	BUDGET	UNALLOTTED	ALLOTTED	CURRENT MONTH	QUARTER TO DATE	YEAR TO DATE	UNEXPENDED
EXPENDITURES	30,190,059.00	8,589,083.54	21,600,975.46	2,453,820.57	7,478,127.91	21,614,220.37	8,575,838.63
REVENUES	6,605,565.00	2,461,798.62	4,143,766.38	472,613.10	1,560,217.98	4,460,437.36	2,145,127.64
EXCESS OF EXPENDITURES OVER (UNDER) REVENUES PER BD701	23,584,494.00	6,127,284.92	17,457,209.08	1,981,207.47	5,917,909.93	17,153,783.01	6,430,710.99

ANALYSIS OF CASH

BEGINNING CASH IN ALLOTMENT ACCOUNT				185,588.54	1,138,358.23	.00	
ADD:							
ALLOTMENT/REVISIONS				2,099,045.00	6,221,336.00	9,285,201.00	
LESS:							
REVERSIONS - 9002X EXCESS PER BD701				.00	1,138,358.23	1,827,991.92	
				1,981,207.47	5,917,909.93	17,153,783.01	
INCREASE/DECREASE IN ASSETS/LIABILITIES/EQUITY:							
NET ASSETS/LIABILITIES/EQUITY				.00	.00	.00	
ENDING CASH IN ALLOTMENT ACCOUNT				303,426.07	303,426.07	303,426.07	
UNEXPENDED APPROPRIATION							6,430,710.99

QUARTERLY INFORMATION:

	ALLOTMENT	CURRENT MONTH	QUARTER TO DATE	UNEXPENDED QTD	ENCUMBRANCES	UNENCUMBERED
EXPENDITURES	7,464,883.00	2,453,820.57	7,478,127.91	13,244.91	538,021.95	551,266.86
RECEIPTS	1,243,547.00	472,613.10	1,560,217.98	316,670.98	.00	316,670.98
ASSETS/LIABILITIES/EQUITY		.00	.00	.00		
NET ALLOTMENT	6,221,336.00	1,981,207.47	5,917,909.93	303,426.07	538,021.95	234,595.88

63 and 73 account
Budget amount Less Allotted amount
Allotments to Date:
Revenues = 68901X - 68902X
Expenditures = 78901X - 78902X

Net total of all allotments: 63901X + 73901X

Net total of all reversions: 63902X + 73902X

Allotment for current quarter:
Expenditures: 78901X
Revenues: 68901X

Interface Agency NCAS Agency
DR 439100 CR 111270 with
CR 111270 AL Acc rule

If amount is positive:
Interface agency NCAS Agency
DR 73902X DR 53902X
CR 78902X with EL Acc rule

If amount is positive:
Interface agency NCAS Agency
CR 63902X CR 43902X
DR 68902X with RL Acc rule

NORTH CAROLINA ACCOUNTING SYSTEM BUDGETARY CONTROL ENTRY

DOCUMENT ID:

Page of

APP CODE:

TOTAL DEBITS: \$.

GL EFFECTIVE DATE:

TOTAL CREDITS: \$.

DATA TYPE CODE:

Data Type 1 Total \$.

TYPE OF ENTRY:	
JOURNAL VOUCHER	X
BUDGET TRANSFER	
BUDGET CREATION	
ENCUMBRANCE ADJ	
COMMITMENT ADJ	

Line #	COMPANY	ACCOUNT	CENTER	AMOUNT	DR/CR	LINE DESCRIPTION	ACCT RULE
1	X X 0 1	1 1 1 2 7 0	1 0 0 0	303,426.07	CR	3rd Quarter Reversion	A L
2	X X 0 1	4 3 9 0 2 3	1 0 0 0	316,670.98	DR		R L
3	X X 0 1	5 3 9 0 2 3	1 0 0 0	13,244.91	CR		E L
4							
5							
6							
7							
8							
9							

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.

Enter the document information

1. Type **A** in the OPTION field to *add* a journal voucher 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.
2. 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	7						
---	---	---	---	--	--	--	--	--	--

3. Type **your initials** in the APPLICATION AREA field and press to access the *Journal Voucher Entry (212)* screen.

Enter the document header information

4. Type **040495** in the EFFECTIVE DATE field. This date applies to all related detail or period lines. The effective date of the reversion must be in the month following the end of the quarter.
5. Type **316,670.98** in the TOTAL field. Reversions are data type 2 transactions and the document total entered here is the total of either the credit or debit amount. (Remember that if you do not type the decimal, then you must type the cents.)
6. Type **XX01** in the COMPANY ID field. The company ID will default to screen 213.
7. Type **2** in the DATA TYPE CODE field to indicate a *two-sided* entry.
8. Press to access the *Journal Voucher Entry (213)* 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.

You have just completed the document header and are ready to start the first detail line of the transaction.

Enter the first detail line of the document

9. 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.
10. Type **A** in the TRANSACTION CODE field to *add* a new document line.

You can also type **C** in the TRANSACTION CODE field to *change* information previously entered for a document line, **D** to *delete* a line. If you make an error when you try to add or change a line, the system may display a message and not accept it. To clear the error, change the TRANSACTION CODE to * and press .

11. Type **111270** (cash in allotment account) and **1000** (center number) in the COMP/ACCT/CNTR field.
12. Type **303,426.07** in the DEBIT/CREDIT AMOUNT field. Since this is a data type 2 document, the DEBIT/CREDIT AMOUNT must equal the amount in the TOTAL field.
13. Type **CR** or **60** in the DEBIT/CREDIT CODE field to indicate a *credit* transaction. (When you type CR in this field, the number 60 will display on future screens.)
14. Type **3rd Quarter Reversion** 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.
15. Type **AL** in the ACCOUNTING RULE field.
16. Press to accept the first line of the transaction.

If the system does not accept the data you have entered, it will display a message and wait for the correct information to be entered. If the correct information has been entered, the system will display 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.

Enter the second detail line of the document

17. Type **2** in the LINE field to enter the *second* document line.
18. Type **A** in the TRANSACTION CODE field to *add* a new document line.
19. Type **439023** (allotted estimated revenues - quarter reversion) and **1000** (center number) in the COMP/ACCT/CNTR field.
20. Type **316,670.98** in the DEBIT/CREDIT AMOUNT field.
21. Type **DR** or **10** in the DEBIT/CREDIT CODE field to indicate a *credit* transaction.
22. Type **RL** over the AL in the ACCOUNTING RULE field and press to accept the second line of the transaction.

Enter the third detail line of the document

23. Type **3** in the LINE field to enter the *third* document line.
24. Type **A** in the TRANSACTION CODE field to *add* a new document line.

25. Type **539023** (allotted budgeted expenditure account) and **1000** (center number) in the COMP/ACCT/CNTR field.
26. Type **13,244.91** in the DEBIT/CREDIT AMOUNT field.
27. Type **CR** or **60** in the DEBIT/CREDIT CODE field to indicate a *debit* transaction.
28. Type **EL** over the RL in the ACCOUNTING RULE field and press to accept the third line of the transaction.
29. Type **END** (or **E**) in the OPTIONS field and press to *end* the transaction after all lines have been entered. If the transaction does not contain any errors, the following message will display:
BC 222: XX17XXXXXX HAS BEEN ENDED SUCCESSFULLY.

Identifying Errors in Recording Allotments and Reversions

Allotment and allotment reversion entries affect the BD702-01 report (the Monthly Report on Appropriations and Allotments) and the BD800 reports (Cash Reconciliation Report). Recording the allotment or reversion entries incorrectly will result in either the BD702 and/or BD800 reports being incorrect.

The most common mistakes made in recording the allotment entry and the reports they affect are listed below:

Error	Report Affected
Using an incorrect BC doc ID	BD800
Keying the allotment entry as a data type 1 entry (entry not balanced)	BD702 and/or BD800
Using the wrong allotment accounts (wrong quarter keyed)	BD702

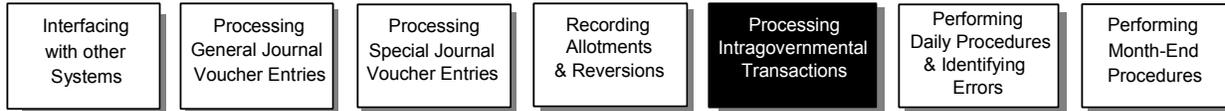
Reversion entries are frequently wrong as a result of the errors stated before but can also be incorrect for the following reasons:

Error	Report Affected
Using an incorrect effective date	BD 702 and BD800
Not accounting for over-realized receipts	BD702
Incorrectly calculating the net cash amount to revert <ul style="list-style-type: none"> • Look at Cash Management System • Use the BD702 Unexpended QTD amount 	BD702

SUMMARY

In this section, you completed the allotment process by recording the net allotment, recording the estimated receipts from the unallotted to allotted stage, and recording the requirements of the unallotted to the allotted stage. You also completed the reversion process by reverting the allotment account and reverting the estimated receipts from the unallotted to allotted stage.

Processing Intragovernmental Transactions



Types of Intragovernmental Transactions

An **intragovernmental transaction** requires the transfer of funds between two agencies or units of the North Carolina state government. One objective of the NCAS is to provide agencies with a standard way of processing these transactions.

This processing method must:

- Perform transactions without requiring agencies to issue checks to one another
- Provide an audit trail by identifying:
 - The type of transaction
 - The entries generated by the transaction

There are five types of intragovernmental transactions:

- Interfund services provided and used
 - Reimbursements
 - Interfund transfers
 - Federal grant transactions
 - State grant transactions
-  Transfers to and receipts from BEACON Payroll are not recorded as intragovernmental transactions.

Interfund Services Provided and Used

Interfund services provided and used are sales and purchases of goods and services between funds for a price approximating their external value. Interfund services provided and used should be reported as revenues in seller funds and expenditures or expenses in purchaser funds. Interfund services provided and used are the only interfund transactions for which it is proper to recognize revenues and expenditures or expenses in the funds when the transactions are not external to the primary government and its blended component units.

These transactions result in revenues reported in the fund providing the service and expenditures/expenses reported in the fund receiving the goods or services. The accounting records should only reflect an interfund service when it is a type of service that would be routinely provided to external organizations and the rate charged approximates the rate charged by external organizations.

Transactions with the State's internal service funds are classified as interfund services. For example, a payment by the general fund to an internal service fund for goods or services provided represents an interfund services provided and used transaction.

Examples or interfund services provided and used include:

- Billed services from the State's internal service funds, that are all GASB 27XX funds including Motor Fleet, State Computer Center, etc.
- Routine employer pension contributions to the pension trust funds.
- Billed services from Prison Enterprises (a special revenue fund).

Reimbursements

A reimbursement arises when repayments from the funds responsible for particular expenditures or expenses (reimbursing fund) repay the funds that initially paid for them (reimbursed fund) and the service being provided or used is not routinely provided to external organizations nor are the charges at established standard rates. The initial expenditure or expense is recorded in the reimbursed fund. When the reimbursing fund pays back the reimbursed fund, the receipt of funds is recorded as a contra-expenditure or contra-expense account (5383aa) in the reimbursed fund.

In the reimbursing fund, the payment to the reimbursed fund is recorded as expenditure. The receipt and expenditure in the reimbursed fund offset each other while the expenditure is properly recorded in the reimbursing fund. Reimbursements are applicable only for governmental funds and do not apply to proprietary fund types.

The following transactions are examples of reimbursements when the reimbursed fund only provides service within state government:

- Charges for supplies, postage, MIS/DP expenditures that are allocated among funds within an entity. For reimbursements between two funds within the same agency, it is permissible for the reimbursed fund to deposit the receipt as a credit back against the original expenditure account when the expenditure account is known and the reimbursement occurs within the same fiscal year. It is also acceptable to use the 5383aa reimbursement account for the receipt.
- Personnel costs budgeted by one agency and later charged by contract or billing to another agency (for example, costs associated with legal services performed by the NC Department of Justice).
- Costs for compliance (federal funds) audit work performed by the Office of the State Auditor.
- Rental charges among agencies for occupancy in buildings.
- Medicaid disbursements to other state agencies.
- Administrative fees charged to the pension funds.

Budgetary Issues

The reimbursement accounts will be budgeted as revenues. Reimbursements display in the monthly budget report in a section below the revenue accounts. This grouping allows all credit balance accounts to display together on the budget report enabling agency management to view resources in total.

Interfund Transfers

Interfund transfers are flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. There are two types of interfund transfers. A routine interfund transfer normally reflects transfers mandated by the General Assembly such as transfers from the general fund to a capital projects fund. A routine transfer is to be recorded by the receiving agency to account 4381aa and by the disbursing agency to 5381aa.

Non-routine transfers are typically nonrecurring, and are generally associated with the transferring of a program or capital projects reversions to the General Fund. A non-routine transfer is to be recorded by the receiving agency to account 4384aa and by the disbursing agency to 5384aa.

Interfund transfers are neither revenue nor expenditure/expense, and therefore are classified as other financing sources/uses in the operating statement in the governmental fund types, and in a separate subsection before net income in the proprietary fund types. Resource flows (except those that affect the balance sheet only, such as loans and repayments) between the primary government and its discretely presented component units should be reported as if they were external transactions - that is, as revenues and expenses, not transfers.

Federal Grant Transactions

A federal grant transaction occurs when federal money is received in the Federal Budget Code and transferred to the Operating Budget Code.

The following is an example of a grant transaction:

- The Division of Aging draws down federal funds in its Federal Budget Code and transfers this money to its Operating Budget Code for reimbursement of costs incurred in accordance with a grant award.

State Grant Transactions

Another type of interfund services provided and used is state grant transactions. In state grant transactions, a state agency awards grant funds to another state agency. An agency that receives grant funds from another agency records the transaction as state grant revenue rather than as a transfer. The title for the revenue account states the grant title. The awarding agency records the disbursement as a grant expenditure or expense rather than a transfer. The expenditure account title also has the grant title.

Processing Intragovernmental Transactions

The current cash management policy supports three methods for processing intragovernmental transactions:

- Issue of Account Payable (AP) checks
- Manual CMCS and journal voucher entries
- Electronic transfer of funds using the AP module

CMCS policy dictates that transfer amounts in excess of \$1,000 must be processed electronically, using either the AP module to generate CMCS transactions or through electronic funds transfers manually created in the CMCS and recorded in NCAS with BC journal voucher entries.

Processing Non-Electronic Payments

Transactions to record AP check payments for intragovernmental obligations are processed in the AP module in exactly the same manner as all other AP payments. Postings to both the NCAS and CMCS are represented below:

Activity	General Ledger Posting	CMCS Posting
Invoice recorded in NCAS and sent to agency	<i>DR Accounts Receivable</i> <i>CR Revenue</i> <i>(quasi-external transactions only)</i>	None
Payment cycle executed	DR 53XXXX CR 111250	Cash requisition generated
Automated cash requisition unfinished journal voucher ended in NCAS	DR 111250 CR 111260/111270	Cash requisition approved
AP check deposited	DR 111260/111270 CR 43XXXX/53XXXX <i>or</i> <i>CR Accounts Receivable (for quasi-external transactions only)</i>	Deposit recorded

Processing Manual CMCS Electronic Transfers

Manual transfers are recorded by agency staff in the CMCS and recorded in the NCAS by keying Budgetary Control journal voucher entries. This method is preferable to writing NCAS AP checks. NCAS journal vouchers must have a 25 in the 3rd and 4th positions of the document ID to record transfers in and a 27 in the 3rd and 4th positions of the document ID to record transfers out. Transfers posted to CMCS should be recorded in NCAS on the same day. Postings to both the NCAS and CMCS are represented below:

Activity	General Ledger Posting	CMCS Posting
Invoice sent	<i>DR Accounts Receivable</i> <i>CR Revenue</i> <i>(quasi-external transactions only)</i>	None
Transfer (out) manually processed in CMCS and recorded in NCAS with a journal voucher	DR 53XXXX CR 111260/111270	Transfer (out) created and "passed" by the transferring entity
Transfer (in) processed in CMCS and recorded in NCAS with a manual journal voucher	DR 111260/111270 CR 43XXXX/53XXXX <i>or</i> <i>CR Accounts Receivable (for quasi-external transactions only)</i>	Transfer (in) "submitted" by the recipient

Using the Accounts Payable (AP) Module to Automate Electronic Transfers

The recommended methodology for processing intragovernmental transactions is using the AP module to generate automated transfer entries in the CMCS with corresponding journal voucher entries created in the NCAS. This allows agencies to process transfers through the NCAS AP module without producing checks.

This process works similarly to the current NCAS electronic payment process, except that funds never leave the Treasurer’s account. The electronic payment is initiated by using a unique Bank Account Payment (BAP) code in AP that identifies the transaction as an electronic transfer. Postings resulting from this process are displayed below:

Activity	General Ledger Posting	CMCS Posting
Invoice sent	<i>DR Accounts Receivable</i> <i>CR Revenue</i> <i>(quasi-external transactions only)</i>	None
Payment cycle executed (e-mail notification of payment sent)	DR 53XXXX CR 111260/111270	Transfer (out) created electronically and “passed” by the transferring entity
Transfer (in) processed in CMCS and recorded in NCAS with a manual journal voucher	DR 111260/111270 CR 43XXXX/53XXXX <i>or</i> <i>CR Accounts Receivable (for quasi-external transactions only)</i>	Transfer (in) “submitted” by the recipient

Under this method, only the transfer in of funds requires a manual entry to the NCAS. All other activity is electronically initiated.

The following walkthrough depicts an agency operating transfer made by one agency to another.

WALKTHROUGH: Recording the Transfer of Cash with Manual CMCS Electronic Transfers (Agency Making the Transfer)

SCENARIO

The Department of Public Instruction is making a \$100,000 agency operating transfer to the Department of Community Colleges. Based on the *State Cash Management Manual*, you have used the *Request for Transfer of Funds* screen (in CMCS) to record the transfer. You must now make the appropriate entry in the NCAS.

The accounting distribution for the intragovernmental expenditure is **XX01/538101/10001000**.

The accounting distribution for the credit to the Cash in Allotment Account is **XX01/111270/1000**, which will be generated by accounting rule **CH**.

The vendor number for the Department of Community Colleges is 560903427.

Use the following Budgetary Control Entry form to complete the transaction.

The vendor number must be entered in the second line of the DESCRIPTION field when the following accounts are used:

- Statewide operating transfers 5380XX 4380XX
- Agency operating transfers 5381XX 4381XX
- Statewide reimbursements 5382XX
- Agency reimbursements 5383XX
- Agency non-routine transfers 5384XX 4384XX

To determine the correct vendor number, access the *Vendor Short Name Lookup (VSL)* screen in the NCAS Accounts Payable module. The system will then validate the number in order to ensure accuracy.

NORTH CAROLINA ACCOUNTING SYSTEM BUDGETARY CONTROL ENTRY

DOCUMENT ID:

		2	7						
--	--	---	---	--	--	--	--	--	--

 APP CODE:

--	--

Page ____ of ____

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

GL EFFECTIVE DATE:

--	--	--	--	--	--	--	--

 DATA TYPE CODE:

1

 CLOSED PERIOD ADJ:

--

TOTAL DEBITS: \$ 100,000 . 00

TOTAL CREDITS: \$ _____ . _____

Data Type 1 Total \$ _____ . _____

Line #	COMPANY	ACCOUNT	CENTER	AMOUNT	DR/CR	LINE DESCRIPTION	ACCT RULE
1	X X 0 1	5 3 8 1 0 1	1 0 0 0 1 0 0 0	100,000.00	DR	Transfer to Community Colleges	CH
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.

```

BC                                JOURNAL VOUCHER ENTRY                                211
NEXT FUNCTION: _____ ACTION: _____

=====

ENTER KEY INFORMATION

OPTION: 1
DOCUMENT ID: 2
APPLICATION AREA: 3
DATE FORMAT: MDY

OPTIONS: (A)DD OR (C)ONTINUE
    
```

Enter the document information

1. Type **A** in the OPTION field to *add* an entry.
2. Create **your document ID** and enter it in the DOCUMENT ID field. For purposes of this course, you can record your document ID in the following boxes:

X	X	2	7						
---	---	---	---	--	--	--	--	--	--

3. Type **your initials** in the APPLICATION AREA field.
4. Press **Enter** to access the *Journal Voucher Entry (212)* screen.

```

BC                                JOURNAL VOUCHER ENTRY                                212
NEXT FUNCTION: _____ ACTION: _____

=====

APP:
DOCUMENT ID:

EFFECTIVE DATE 5
COMPANY ID      7
LEVEL OF FUNDS CHK
SOURCE GEN CODE
PROJECT COMPANY

TOTAL 6
DATA TYPE CODE 8
UPDATE AFF
CLOSED PRD ADJ
TRANSFER COMPANY

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

Enter the document header information

5. Type **today's date** in the EFFECTIVE DATE field. (Cash entries should have as their effective date the same date the transaction is effective in the CMCS.)
6. Type **100,000.00** in the TOTAL field.
7. Type **XX01** in the COMPANY ID field.
8. Type **1** in the DATA TYPE CODE field.
9. Press **Enter** to access the *Journal Voucher Entry (213)* screen and enter the debit portion of the journal entry.

BC	JOURNAL VOUCHER ENTRY		213
NEXT FUNCTION: _____ ACTION: _____			
BC 202: END OF DOCUMENT			
=====			
APP: RE			
DOCUMENT ID: 1234567689		TOTAL:	10,000.00
LINE 10	TRANSACTION CODE * 11		
COMP/ACCT/CNTR 12	0820		
DEBIT/CREDIT AMOUNT 13			
DEBIT/CREDIT CODE 14			
DESCRIPTION 15			
	16		
PROJECT COMP/CODE		ACCOUNTING RULE 17	
EFFECTIVE DATE	03 31 1995	SOURCE CODE	
LEVEL OF FUNDS CHK	-	UPDATE AFF	-
TRANSFER COMPANY			
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE 19			

Enter the detail line of the document

10. Type **1** in the LINE field.
11. Type **A** in the TRANSACTION CODE field.
12. Type **538101** and **10001000** in the COMP/ACCT/CNTR field as the accounting distribution for the debit to the agency operating transfer account.
13. Type **100,000.00** in the DEBIT/CREDIT AMOUNT field as the entire amount of the transfer.
14. Type **DR or 00** in the DEBIT/CREDIT CODE field.
15. Type **Transfer to Community Colleges** in the first line of the DESCRIPTION field.
16. Type **560903427** (vendor number for the Department of Community Colleges) in the second line of the DESCRIPTION field, to indicate the agency receiving the transfer.

17. Type **CH** in the ACCOUNTING RULE field. This rule will generate the balancing entry for the appropriate cash account.
18. Press to accept the transaction. If the system does not accept the data you have entered, it will display a message and wait for the correct information to be entered.
19. Type **END** (or **E**) in the OPTIONS field and press to end the transaction.

You have now entered the necessary journal entry for an agency making an operating transfer to another agency. The following table is the results of the journal entry after production has been completed in the NCAS.

<u>COMP</u>	<u>ACCT</u>	<u>CNTR</u>	<u>ACCT DESCRIPTION</u>	<u>AMOUNT</u>	<u>DR/CR</u>
XX01	538101	10001000	Agency Operating Transfer	\$100,000	DR
XX01	111270	1000	Cash-in-Allotment Account	\$100,000	CR

The following walkthrough depicts an agency operating transfer received by an agency from another agency.

WALKTHROUGH: Recording the Transfer of Cash with Manual CMCS Electronic Transfers(Agency Receiving the Transfer)

SCENARIO

The Department of Community Colleges has received a \$100,000 agency operating transfer from the Department of Public Instruction. The appropriate entry has been made in the CMCS. You must now record the transfer in the NCAS.

The accounting distribution for the credit to the agency operating transfer account is **XX01/438101/10001000**.

The accounting distribution for the debit to the cash-in-allotment account is **XX01/111270/1000**, which will be generated by accounting rule **CH**.

The vendor number for the Department of Public Instruction (DPI) is 561301618.

Use the following Budgetary Control Entry form to complete the transaction.

A valid trade vendor number must be entered in the DESCRIPTION 2 field when the following accounts are used:

- Statewide operating transfers 5380XX 4380XX
- Agency operating transfers 5381XX 4381XX
- Statewide reimbursements 5382XX
- Agency reimbursements 5383XX
- Agency non-routine transfers 5384XX 4384XX

To determine the correct vendor number, access the *Vendor Short Name Lookup (VSL)* screen in the NCAS Accounts Payable module. The system will then validate the number in order to ensure accuracy.

NORTH CAROLINA ACCOUNTING SYSTEM BUDGETARY CONTROL ENTRY

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

DOCUMENT ID:

APP CODE:

GL EFFECTIVE DATE:

DATA TYPE CODE:

CLOSED PERIOD ADJ:

Page ____ of ____

TOTAL DEBITS: \$ _____ . _____

TOTAL CREDITS: \$ _____ 100,000 . 00

Data Type 1 Total \$ _____ . _____

Line #	COMPANY	ACCOUNT	CENTER	AMOUNT	DR/CR	LINE DESCRIPTION	ACCT RULE
1	X X 0 1	4 3 8 1 0 1	1 0 0 0 1 0 0 0	100,000.00	CR	Transfer received from DPI	CH
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.

```

BC                                JOURNAL VOUCHER ENTRY                                211
NEXT FUNCTION: _____ ACTION: _____
=====
ENTER KEY INFORMATION

OPTION: ① _____
DOCUMENT ID: ② _____
APPLICATION AREA: ③ _____
DATE FORMAT: MDY _____

OPTIONS: (A)DD OR (C)ONTINUE
  
```

Enter the document information

1. Type **A** in the OPTION field to *add* an entry.
2. Create **your document ID** and enter it in the DOCUMENT ID field. For purposes of this course, you can record your document ID in the following boxes:

X	X	2	5						
---	---	---	---	--	--	--	--	--	--

3. Type **your initials** in the APPLICATION AREA field.
4. Press **Enter** to access the *Journal Voucher Entry (212)* screen.

```

BC                                JOURNAL VOUCHER ENTRY                                212
NEXT FUNCTION: _____ ACTION: _____
=====
APP:
DOCUMENT ID:

EFFECTIVE DATE ⑤ _____ TOTAL ⑥ _____
COMPANY ID ⑦ _____ DATA TYPE CODE ⑧ _____
LEVEL OF FUNDS CHK _____ UPDATE AFF _____
SOURCE GEN CODE _____ CLOSED PRD ADJ _____
PROJECT COMPANY _____ TRANSFER COMPANY _____

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

Enter the document header information

5. Type **today's date** in the EFFECTIVE DATE field. (Cash entries should have as their effective date the same date the transaction is effective in the CMCS.)
6. Type **100,000.00** in the TOTAL field.
7. Type **XX01** in the COMPANY ID field.
8. Type **1** in the DATA TYPE CODE field.
9. Press **Enter** to access the *Journal Voucher Entry (213)* screen and enter the credit portion of the journal entry.

```

BC
213
                                JOURNAL VOUCHER ENTRY

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

APP: RE

DOCUMENT ID: 1234567689                TOTAL:                10,000.00

LINE 10      TRANSACTION CODE * 11
COMP/ACCT/CNTR 12 0820 _____
DEBIT/CREDIT AMOUNT 13 _____
DEBIT/CREDIT CODE 14 _____
DESCRIPTION 15 _____
                16 _____

PROJECT COMP/CODE _____ ACCOUNTING RULE 17 _____
EFFECTIVE DATE 03 31 1995     SOURCE CODE _____
LEVEL OF FUNDS CHK _____ UPDATE AFF _____
TRANSFER COMPANY _____

OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE 19 _____
  
```

Enter the first detail line of the document

10. Type **1** in the LINE field.
11. Type **A** in the TRANSACTION CODE field.
12. Type **438101** and **10001000** in the COMP/ACCT/CNTR field as accounting distribution for the credit to the agency operating transfer account.
13. Type **100,000.00** in the DEBIT/CREDIT AMOUNT field as the entire amount of the transfer.
14. Type **CR or 40** in the DEBIT/CREDIT CODE field.
15. Type **Transfer received from DPI** in the first line of the DESCRIPTION field.
16. Type **561301618** (vendor number for DPI) in the second line of the DESCRIPTION field, to indicate the agency making the transfer.
17. Type **CH** in the ACCOUNTING RULE field. This rule will generate the balancing entry for the appropriate cash account.

18. Press to accept 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.
19. Type **END** (or **E**) in the OPTIONS field and press to *end* the transaction.

You have now entered the necessary journal entry for an agency receiving an operating transfer from another agency. The following are the results of the journal entry after production has been completed in the NCAS.

<u>COMP</u>	<u>ACCT</u>	<u>CNTR</u>	<u>ACCT DESCRIPTION</u>	<u>AMOUNT</u>	<u>DR/CR</u>
XX01	438101	10001000	Agency Operating Transfer	\$100,000	CR
XX01	111270	1000	Cash-in-Allotment Account	\$100,000	DR

Performing Daily Accounting Procedures and Identifying Errors

Interfacing
with Other
Systems

Processing
General Journal
Voucher Entries

Processing
Special Journal
Voucher Entries

Recording
Allotments
& Reversions

Processing
Intragovernmental
Transactions

Performing Daily
Procedures and
Identifying Errors

Performing
Month-End
Procedures

Daily Processing

In order to ensure that the General Ledger is accurate, the following procedures are performed on a *daily* basis:

- **Confirming that all Budgetary Control (BC) entries are ended**

This topic describes how to check whether documents are incomplete or have been put on hold awaiting approval or completion.

- **Identifying errors**

This topic introduces the Batch Proof List and other useful reports and discusses how these reports help to identify errors.

- **Processing corrections**

This topic introduces the two types of error processing that can occur within the NCAS:

- The Suspended Batch Master (SBM) file
- Suspense transactions

Confirming All Budgetary Control Entries are Completed

**Confirming
All BC Entries
are Completed**

**Identifying
Errors**

**Processing
Corrections**

Documents Awaiting Approval

In some agencies, Budgetary Control documents must be approved prior to completion. Depending on security restrictions, data-entry personnel may be allowed to key BC documents without the authorization to complete or end the documents. In these cases, authorized personnel should review and end the documents. If the documents are incorrect, authorized personnel should make corrections and end the documents.

Documents on Hold Awaiting Completion

Documents may be placed on hold awaiting completion for the following reasons.

- Sufficient funds do not exist to process a transaction and a budget transfer is required prior to processing the transaction.
- An accounting distribution is not valid and requires one of the following:
 - Establishment of the accounting distribution on the agency Chart of Accounts, if correct
 - Research to determine the correct accounting distribution, if not correct
- Sufficient time does not exist to complete the document before the daily system processing is terminated.
 -  If an error occurs on a line, the line cannot be put on hold. However, the remaining lines should be put on hold awaiting completion. Once the error is resolved, the document may be continued and completed, according to security restrictions.

Documents in Progress

A document with a status of In Progress indicates that a document is incomplete. A document can be incomplete due to the following:

- It is currently being entered.
- The data entry person exited the NCAS without putting the document on HOLD.
- A system failure terminated the document processing prior to its being ended or placed on HOLD.
 -  At the end of each day, agency personnel should review the unfinished document list to confirm that no documents have a status of In Progress. A document with this status cannot be accessed by anyone except the individual whose user ID is associated with the document.

You can view the status of unfinished BC documents through the *Unfinished Documents Inquiry (181)* screen and process documents using the *Unfinished Documents Status (182)* screen.



The *Unfinished Documents Inquiry (181)* screen is used to identify the types of unfinished BC documents displayed on the *Unfinished Documents Status (182)* screen. The list can be reviewed and selected by various combinations of the following:

- Document types:
 - Journal vouchers
 - Budget creation
 - Budget transfers
 - Encumbrance adjustments
 - Commitment adjustment
- Document status
 - On Hold Awaiting Completion
 - On Hold Awaiting Approval
 - In Progress
- Application area
- Operator ID
- Agency ID

If no criteria is selected, all unfinished documents for the entire region will be listed on screen 182.



The *Unfinished Documents Status (182)* screen is used to inquire on or process unfinished documents.

The following information is displayed on the screen:

- Document type
- Document ID
- Application area
- Status
- Operator and terminal ID
- Date
- Time

A document is selected by typing **I** in the SEL field to *inquire* on the document, or **E** in the SEL field to continue the document's *entry*.

All unfinished documents can be inquired on through screen 182, regardless of the document transaction type. Only documents for which an agency has security can be accessed for continuation in entry mode.

WALKTHROUGH: Inquiry on Unfinished Documents

SCENARIO

It is the last day of the month and you want to make sure there are no unfinished documents before the month closes. Check the documents on the *Unfinished Documents Status (182)* screen. Remember that the system checks your authorization to end a document before it is accepted by the system.

View the unfinished documents

1. Type **181** in the NEXT FUNCTION field and press to access the *Unfinished Documents Inquiry (181)* screen.

```

BC                                UNFINISHED DOCUMENTS INQUIRY                                181
NEXT FUNCTION: _____ ACTION: _____
=====
DOCUMENT
TYPE
- JOURNAL VOUCHER
- BUDGET TRANSFER
- BUDGET CREATION
- ENCUMBRANCE ADJUSTMENT
- COMMITMENT ADJUSTMENT

STATUS
- ON HOLD AWAITING COMPLETION
- ON HOLD AWAITING APPROVAL
- IN PROGRESS

APPLICATION AREA
OPERATOR ID
2 AGENCY ID
MDY DATE FORMAT
    
```

2. Type **XX** (agency number) in the AGENCY ID field to review the documents.
3. Press to access the *Unfinished Documents Status (182)* screen.

```

BC                                UNFINISHED DOCUMENTS STATUS                                182
NEXT FUNCTION: _____ ACTION: _____
BC 257: END OF DOCUMENTS
=====
SEL  DOC  DOCUMENT  APP  STATUS  OPER  TERM  DATE  TIME
   TYPE  ID        AREA  STATUS  ID    ID    DATE  TIME
-----
- ADJ-BT  XX14BRS001  XX  HOLD APPROVL  0001XX  02/16/2004  12 32 24
4 ADJ-BT  XX14000001  XX  HOLD APPROVL  0001XX  $000 04/12/1995  18 12 22
- ADJ-BT  XX14000002  XX  HOLD APPROVL  0001XX  $000 04/12/1995  18 12 22
- ADJ-JV  XX22QHW999  CH  HOLD APPROVL  0001XX  08/30/2001  11 54 04
    
```

View a budget transfer document

- Type **I** in the SEL field (of any budget transfer document) and press **Enter** to *inquire* on the document header information of the *Budget Transfer Inquiry (122)* screen.

```

BC                                BUDGET TRANSFER INQUIRY                                122
NEXT FUNCTION: _____ ACTION: ____ HISTORY:  _
=====
APP: XX
DOCUMENT ID: XX14000001
EFFECTIVE DATE      04/05/1995                TOTAL                                10.00
COMPANY ID          XX01                      DATA TYPE CODE      2
LEVEL OF FUNDS CHK  NO                       UPDATE AFF
SOURCE GEN CODE     NO                       CLOSED PRD ADJ      NO
PROJECT COMPANY
OPTIONS: NEXT LINE _____
    
```

- Press **Enter** to review the first line of the budget transfer document on the *Budget Transfer Inquiry (123)* screen.
- Press **Enter** to review the second line of the budget transfer document on the *Budget Transfer Inquiry (123)* screen. Continue to press **Enter** until the end of the document has been reached.

```

BC                                BUDGET TRANSFER INQUIRY                                123
NEXT FUNCTION: 7 _____ ACTION: ____ HISTORY:  _
=====
APP: XX
DOCUMENT ID: XX14000001                TOTAL:                                10.00
LINE 0001
COMP/ACCT/CNTR      XX01 532840                10001000
DEBIT/CREDIT AMOUNT 10.00
DEBIT/CREDIT CODE   CR
DESCRIPTION          TRANSFER FOR NEW STAMPS
PROJECT COMP/CODE
EFFECTIVE DATE      04/05/1995                ACCOUNTING RULE      35
LEVEL OF FUNDS CHK  DO NOT CHECK                SOURCE CODE
UPDATE AFF          NO
OPTIONS: NEXT LINE _____
    
```

Note that according to BC policy, the unapproved document does not update the AFF.

- Type **181** in the NEXT FUNCTION field and press **Enter** to return to the *Unfinished Document Status (182)* screen.

BC		UNFINISHED DOCUMENTS STATUS							182	
NEXT FUNCTION: _____		ACTION: _____								
BC 257: END OF DOCUMENTS										
=====										
SEL	DOC TYPE	DOCUMENT ID	APP AREA	STATUS	OPER ID	TERM ID	DATE	TIME		
—	ADJ-BT	XX14000001	XX	HOLD APPROVL	0001XX	\$000	04/12/1995	18	12	22
—	ADJ-BT	XX14000002	XX	HOLD APPROVL	0001XX	\$000	04/12/1995	18	12	22
—	ADJ-JV	XX22QHW999	CH	HOLD APPROVL	0001XX		08/30/2001	11	54	04

The following walkthrough will demonstrate the process of approving an unfinished document. Most documents will be finished by field personnel and will need to be approved.

WALKTHROUGH: Approving Unfinished Documents

SCENARIO

An incorrect IBIS budget revision has been interfaced into the NCAS and the transactions are altered in the IBIS system before the entry is reversed in NCAS. A correcting entry has been recorded directly into the NCAS as a Budget Transfer document to balance the two systems. The budget transfer requires final approval. You have the authority to approve documents awaiting approval. The funds provided by the budget transfer are needed immediately, so you decide to change the document lines so they will update the AFF real time before ending the document.

View the unfinished documents

1. View the *Unfinished Documents Status (182)* screen to find the document awaiting approval.

```

BC                               UNFINISHED DOCUMENTS STATUS                182
NEXT FUNCTION: _____ ACTION: _____
BC 257: END OF DOCUMENTS
=====
  SEL   DOC   DOCUMENT   APP   OPER   TERM   DATE   TIME
  TYPE   ID     AREA   STATUS  ID     ID
-----
  -   ADJ-BT   XX14000001  XX   HOLD APPROVL  0001XX  $000 04/12/1995 18 12 22
  2   ADJ-BT   XX14000002  XX   HOLD APPROVL  0001XX  $000 04/12/1995 18 12 22
  -   ADJ-JV   XX22QHW999  CH   HOLD APPROVL  0001XX           08/30/2001 11 54 04
  
```

Approve the document

2. Type **E** (for *edit*) in the SEL field of the second budget transfer document that needs to be approved.
3. Press **Enter** to access the *Budget Transfer Entry (222)* screen.

```

BC                               BUDGET TRANSFER ENTRY                222
NEXT FUNCTION: _____ ACTION: _____
=====
APP: XX
DOCUMENT ID: XX14000002
EFFECTIVE DATE      04/05/1995          TOTAL                      10.00
COMPANY ID          XX01                DATA TYPE CODE           2
LEVEL OF FUNDS CHK  -                UPDATE AFF                -
SOURCE GEN CODE     -                CLOSED PRD ADJ           -
PROJECT COMPANY     -
=====
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____
  
```

4. Press **Enter** to review the first line of the *Budget Transfer Entry (223)* screen.

```

BC                                BUDGET TRANSFER ENTRY                                223
NEXT FUNCTION: _____ ACTION: ____
=====
APP: XX
DOCUMENT ID: XX14000002                                TOTAL:                                10.00

LINE 0001  TRANSACTION CODE * 5
COMP/ACCT/CNTR  XX01 532840                                10001000
DEBIT/CREDIT AMOUNT                                10.00
DEBIT/CREDIT CODE  60
DESCRIPTION        TRANSFER FOR NEW STAMPS

PROJECT COMP/CODE  _____ ACCOUNTING RULE  35
EFFECTIVE DATE    04/05/1995  SOURCE CODE  _____
LEVEL OF FUNDS CHK 2 6                                UPDATE AFF      2 7

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

Since you want funds checked at all levels and the AFF to be updated, you must change the default from 2 to 1.

5. Type **C** in the TRANSACTION CODE field to *change* the LEVEL OF FUNDS CHK and UPDATE AFF fields.
6. Type **1** over the 2 in the LEVEL OF FUNDS CHK field to indicate that all levels should be checked.
7. Type **1** over the 2 in the UPDATE AFF field to update the Available Funds File.
8. Press **Enter** to review the second line of the *Budget Transfer Entry (223)* screen.

```

BC                                BUDGET TRANSFER ENTRY                                223
NEXT FUNCTION: _____ ACTION: ____
=====
APP: XX
DOCUMENT ID: XX14000002                                TOTAL:                                10.00

LINE 0002  TRANSACTION CODE * 9
COMP/ACCT/CNTR  XX01 532840                                10002000
DEBIT/CREDIT AMOUNT                                10.00
DEBIT/CREDIT CODE  10
DESCRIPTION        TRANSFER FOR NEW STAMPS

PROJECT COMP/CODE  _____ ACCOUNTING RULE  35
EFFECTIVE DATE    04/05/1995  SOURCE CODE  _____
LEVEL OF FUNDS CHK 2 10                                UPDATE AFF      2 11

OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____ 12
    
```

9. Type **C** in the TRANSACTION CODE field.

10. Type **1** over the 2 in the LEVEL OF FUNDS CHK field to indicate that all levels should be checked.
11. Type **1** over the 2 in the UPDATE AFF field to update the Available Funds File. Press .
12. Tab to the OPTIONS field and type **END** (or **E**) in the OPTIONS field.
13. Press to approve the document.

The *Budgetary Transfer Entry (221)* screen is displayed with the following message: **BC 222: XX14XXXXX HAS BEEN ENDED SUCCESSFULLY**. If necessary, the system will display messages that alert you to errors in the credit, debit and accounting distribution numbers.

 Document header information *cannot* be changed during the edit process for any fields except the document total. Any other changes require the document to be killed and re-entered with the correct document header detail.

Automated Cash Requisition Unfinished Budgetary Control Documents

Payment transactions processed from the NCAS Accounts Payable module will programmatically create Cash Management Control System (CMCS) cash requisitions in the CMCS system and related accounting entries in the NCAS. CMCS cash requisitions are posted as “prepared” entries. The NCAS transactions are recorded as Budgetary Control journal voucher entries that are placed “On Hold Awaiting Approval.”

This automated cash requisitioning process is available only for NCAS system generated checks. **All manual payments created and entered on the NCAS MPE screen must also be manually entered in the CMCS and NCAS.**

It is important to note that this automated cash requisitioning process is available only for NCAS system generated checks and check cancellations. All manual payments created and entered on the NCAS MPE screen must also be manually entered in the CMCS and NCAS.

Also, agencies should not delete or make any changes to any of the OSC generated entries in CMCS or in BC. Any correcting entries or manual payment entries should be done as separate documents.

A report is available daily through Systemware that shows by budget code, the cash that has been posted that day. The Systemware report locations are:

OSCOP* NCAS-CMCS CASH RECON
OSCOP* NCAS-CMCS CASH RECON SUMM

The NCAS / CMCS CASH RECONCILIATION DETAIL report breaks down the cash entries of all checks written, canceled, and manually paid by company and budget code.

The CMCS CASH REQUISITION SUMMARY report shows exactly what posted into CMCS for a particular day. It is a Statewide NCAS summary report showing all budget codes that had cash disbursement transactions and their requisition amounts. Manual payments are excluded from the totals of this report because their entries are not automated and must be manually posted to the CMCS and NCAS by the agency.

For more information about the automated cash requisition process, refer to **QRG 12: Automation of Cash Requisition Entries in the CMCS and the NCAS.**

WALKTHROUGH: Approving Automated Cash Requisition Documents

SCENARIO

Accounts Payable checks have been processed in the NCAS. The system has programmatically generated a cash requisition entry in the CMCS and a BC unfinished journal voucher to record the cash requisition. You have verified that the amounts shown on the cash requisition reports are correct. Now you are ready to approve and end the document.

View the unfinished documents

1. Type **181** in the NEXT FUNCTION field and press to access the *Unfinished Documents Inquiry (181)* screen.
2. Type **XX** (agency number) in the AGENCY ID field to review the documents.
3. Press to access the *Unfinished Documents Status (182)* screen to find the document awaiting approval.

BC		UNFINISHED DOCUMENTS STATUS							182	
NEXT FUNCTION: _____		ACTION: _____								
BC 257: END OF DOCUMENTS		=====								
SEL	DOC TYPE	DOCUMENT ID	APP AREA	STATUS	OPER ID	TERM ID	DATE	TIME		
—	ADJ-BT	XX14BRS001	XX	HOLD APPROVL	0001XX		02/16/2004	12 32 24		
	ADJ-BT	XX14000001	XX	HOLD APPROVL	0001XX	\$000	04/12/1995	18 12 22		
4	ADJ-JV	XX22QHW999	CH	HOLD APPROVL	0001XX		08/30/2001	11 54 04		

Approve the document

4. Type **E** (for *edit*) in the SEL field of the journal voucher document that needs to be approved.
5. Press to access the *Journal Voucher Entry (212)* screen.

```

BC                                JOURNAL VOUCHER ENTRY                                212
NEXT FUNCTION: _____ ACTION: _____
=====
APP: CH
DOCUMENT ID: XX22QHW999
EFFECTIVE DATE      08/23/2001          TOTAL                13,684.80
COMPANY ID          XX01                DATA TYPE CODE      1
LEVEL OF FUNDS CHK  2                  UPDATE AFF           2
SOURCE GEN CODE     -                  CLOSED PRD ADJ      0
PROJECT COMPANY     _____        TRANSFER COMPANY     _____

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

6. Press **Enter** to review the first line of the *Journal Voucher Entry (213)* screen.

Continue to press **Enter** until all lines have been reviewed. Once you are satisfied that the entry is correct, then you are ready to approved the document.

```

BC                                JOURNAL VOUCHER ENTRY                                213
NEXT FUNCTION: _____ ACTION: _____
=====
APP: CH
DOCUMENT ID: XX22QHW999          TOTAL:                13,684.80
LINE 0001 TRANSACTION CODE *
COMP/ACCT/CNTR  XX01 111250          1000
DEBIT/CREDIT AMOUNT          6,842.40
DEBIT/CREDIT CODE  00
DESCRIPTION          AP CASH REQUISITION
PROJECT COMP/CODE  _____
EFFECTIVE DATE     08/23/2001          ACCOUNTING RULE      31
LEVEL OF FUNDS CHK  2                  SOURCE CODE           _____
TRANSFER COMPANY   _____        UPDATE AFF           2

OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE 7 _____
  
```

7. Tab to the **OPTIONS** field and type **END** (or E) in the **OPTIONS** field.

8. Press **Enter** to approve and end the document.

 Document header information *cannot* be changed during the edit process for any fields except the document total.

SUMMARY

You have just inquired on an unfinished document and approved and ended a document. It will be your responsibility to make sure that all documents on the unfinished documents list are completed and correct.

Identifying Errors

Confirming
All BC Entries
are Completed

Identifying
Errors

Processing
Corrections

Overview

After production is run each night and transactions are generated for posting to the General Ledger, a **Batch Proof List** report (FICS 11500) and many other reports are generated and printed. The Batch Proof List identifies *all* error transactions. Error messages are provided for each error. The messages identify the cause of each error and indicate whether the transaction was posted to a suspense account in the General Ledger or whether the entire batch was suspended in the Suspended Batch Master (SBM) file.

The front end run type defined for a company determines how errors are processed during the nightly production run.

- A run type of 2 means *any* error in a batch will cause the entire batch to be rejected.
- A run type of 3 means *any* error in a batch will cause the entire batch to go to the SBM file.
- A run type of 4 means *only* a batch header error will cause the batch to go to SBM. Detail line errors are posted to a suspense account/center.

It is important to identify processing errors and correct them on a daily basis.

Suspense Transactions

For most agencies, a transaction will post to a suspense account/center in the General Ledger when a detail line of a batch extracted from an NCAS module or an external interface contains an error.

Posting the line error to the suspense account/center provides a balanced entry and allows all other correct batch detail transactions to post to the General Ledger.

There are primarily two causes for transactions that post to a suspense account/center:

- The accounting distribution for the detail line (company/account/center) is not valid or is not active
- The debits and credits of the batch posting to the General Ledger are not equal

Common Suspense Error Messages

The most common transaction errors resulting in entries being posted to suspense because the accounting distribution is not valid or active are listed below with the appropriate error message:

- **180-V MISS ACCT:** The account is not valid for the company. (The account has never been added to the company.)

- **181-V MISS CNTR:** The accounting distribution is not valid. (The center has never been added to the company/account combination.)
- **183-V CNTR STAT:** The accounting distribution is not active. (The distribution is valid but the status code is set to inactive.)
- **184-V BFOR ACTV:** The effective date of the transaction is prior to the accounting distribution's activate date.
- **185-V AFT INACT:** The effective date of the transaction is on or after the accounting distribution's inactivate date.

When an unbalanced batch, one in which the debits and credits are not equal, posts to the General Ledger, the system generates an entry to balance the batch. This generated entry will post to the suspense account/center. The error message resulting from an unbalanced batch is **GEN. BAL TXN.**

An unbalanced entry is usually the result of one of the following:

- An improperly applied accounting rule on a Budgetary Control document
- An unbalanced batch processed from an agency interface
- A cancellation and rewrite of an Accounts Payable invoice that has had prior invoice maintenance performed

Interface Suspense Accounts and Centers

The suspense account/center to which a detail transaction error posts is determined by the source of the transaction.

Transaction Source	Suspense Account/Center
General NCAS accounting entries	99999999899 / 999999999998
Health Benefits Interface	531998 / 9999
BEACON Payroll Interface	531999 / 9999
Mail Service Center Interface	532849 / 9999

By using different suspense account/centers based on transaction sources, errors from detail transactions are more easily identifiable.

Transactions posted to a suspense account/center must be cleared to the appropriate accounting distributions before month-end reports can be certified.

The Suspended Batch Master File (SBM)

Batches residing in the SBM have not yet posted to the General Ledger. There are three types of SBM batches.

- Batches containing a header error
- Batches processed with an effective date in the future and containing no detail line errors
- Future dated batches that contain a detail line error

Batches with Header Errors

Header errors frequently result from an incompatibility of the batch effective date and the Closed Period Adjustment indicator (CPA). A CPA indicator is keyed on a Budgetary Control document to indicate whether the transactions should post to an open or closed period. The indicator codes are:

- To post to an open period, the indicator should be a '0'
- To post to a closed prior period, the indicator should be a '1'

Two combinations of effective date and CPA indicator result in most batch header errors:

- The effective date is within the current period, but the CPA indicator is a '1'
- The effective date is within a prior closed period, but the CPA indicator is a '0'

Another type of batch header error that can occur is when the effective date of the batch is for a closed year.

The most common SBM messages reported for batch header errors are:

- **168-CLSD PERIOD:** An incompatibility exists between the effective date and the CPA indicator
- **166-CLSD YEAR:** The batch effective date indicates that the transactions are to post to a closed year.

To release the batch from the SBM file, change the effective date of the batch or correct the Closed Period indicator (CPA indicator) on the batch header. Changing either of these elements automatically sets the SBM batch to release during the nightly production cycle and post to the General Ledger. If a header error stills exists after a batch is released from the SBM, it will return to the SBM file until the error is corrected.

Future Dated Batches (No Detail Line Errors)

A batch processed with an effective date in the future and containing no detail line errors is held in the SBM file until the effective date is equal to or before the current posting date. At that time, the system automatically releases the batch for posting to the General Ledger.

Future Dated Batches Containing Detail Line Errors

A batch processed with an effective date in the future and containing any detail line error is held in the SBM file until it is manually released from the file. A detail line error is any error that would result in a line posting to a suspense account/center if allowed to post to the General Ledger.

If all detail line errors are resolved and the future dated batch manually released, then the batch will return to the SBM file as a future dated batch containing no detail line errors and will automatically release on the appropriate date.

SBM Batch Types

Batches residing in the SBM file are either error batches or future dated batches. They are displayed online with an indicator of the batch type, either ERR or FUT as shown below:

SBM Batch Type	Description
ERR	Batch header error
	Future dated batch with detail line error(s)
FUT	Future dated batch (no detail line errors)

A future dated batch displayed as an ERR batch can be released and returned to the SBM with a FUT type if the detail line errors in the batch are resolved before the batch is manually released from the SBM.

All SBM batches should be reviewed and processed, as appropriate, on a daily basis.

For a complete listing of all possible transaction error messages, see **QRG 13: BPL Errors**.

How to Identify Errors

It is important to identify errors and process corrections on a daily basis. There are many resources available to assist in the identification of errors. Agencies may use daily production reports stored in Systemware, printed reports distributed daily, or on-line General Ledger screens to find errors.

Systemware Reports

Although Systemware reports are cumbersome to review when trying to look at an entire report, they are very useful for identifying errors. The most useful Systemware report series is OSCOP* GL820-1 GL/FICS (Replace * with C for the P region and F for the NC23 region reports.) This report series includes the following reports:

- Batch Proof List (FICS 11500) – lists all errors
- Transaction Alert (FICS 10362) – lists suspense errors and alerts
- Center Alert (FICS 10363) – lists the total debits and credits processed through the suspense account/center with beginning and ending balances for suspense

Identifying Suspense Entries

Center Alert Report

To identify where amounts posted to the suspense account/center during the nightly production run, access the Center Alert report first by keying **F 'FICS 10363'** at the **COMMAND=>** in Systemware. If the debit and credit amounts are zero (0), then no suspense transactions were processed. This report will also provide the beginning and ending balance in the suspense account/center and includes amounts resulting from system generated entries.

Batch Proof List

To identify the source of non-system generated suspense entries, go to the beginning of the Batch Proof List (FICS 11500) and search for 'V:'. The error message that immediately follows the 'V:' provides an explanation as to why the entry posted to suspense.

To find system generated suspense entries, access the first page of the Batch Proof List and search for 'GEN. BAL TXN'.

Transaction Alert Report

Another way to identify the source of non-system generated suspense entries is to access the Transaction Alert report (FICS 10362) and search for "SUSPENSE".

Identifying SBM Batches

To locate SBM batches on the Batch Proof List, go to the beginning of the report and search for 'SB BCH'. An error code is provided to assist in researching the source of the error. A complete listing of all SBM error types is available in **QRG 14: Suspended Batch Master Error Messages**.

Printed Reports

Printed production reports are simply paper versions of the Systemware reports and are distributed daily. To use the printed Batch Proof List to identify whether errors exist, look at the last page of the report and reference the '**PREV ERR PGE**' at the top right portion of the report. If the previous error page number precedes the first page number of the Batch Proof List, there are no errors in the report. If not, go to the page number indicated to identify the type of error and its source. Continue this process until the beginning of the report is reached.

On-Line General Ledger Screens

Suspense Transactions

Agencies can identify suspense transactions on-line by checking the suspense account/center activity and current balances through the following GL inquiry screens:

- Posted Entry Query (220)
- *Period Ending Balances and Activity for the Year (016)*

Agencies must still review the Batch Proof List for explanations as to why transactions have posted to suspense.

For more details on how to use these screens, see *Posted Entry Inquiries* in the *Inquiring on the System* section of this manual.

- ☞ It is important to remember that a zero balance in the suspense account/center on screen *016* does not necessarily mean no transactions posted to suspense. Both the debit and credit sides of a transaction may post to suspense, leaving a zero balance in the suspense account/center.

SBM Errors

Agencies can identify SBM batches by viewing General Ledger screen 275. Accessing screen 275 is covered in the *Processing Corrections* section of this manual.

SUMMARY

Processing errors can be identified by using Systemware report series, printed production reports, or on-line General Ledger screens. Using the Batch Proof List through Systemware or printed reports is more reliable than using the on-line screens.

Processing Corrections

Confirming
All BC Entries
are Completed

Identifying
Errors

Processing
Corrections

Overview

When transactions are processed for posting to the General Ledger, errors can occur that suspend the posting process or alter the original posting transactions. The method by which the system processes errors depends on the type of error that has occurred. Errors - and the procedures used to correct them - are as follows:

- Placed in the Suspended Batch Master file

Transactions are cleared from the SBM by the following:

- Error transactions: Corrections can be made online in the General Ledger to correct SBM transactions.
 - Future-date transactions: These transactions will automatically be released and post to the General Ledger when the future date equals the system date.
- Posted to a suspense account/center in the General Ledger
Budgetary control documents are prepared to correct transactions posted to suspense account/centers.
 - Rejected for processing by the system
Rejected transactions are not processed by the system. All rejected transactions must be regenerated with appropriate corrections and reprocessed through the appropriate module.

Suspended Batch Master File Corrections

Error batches posted to the Suspended Batch Master (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. Deleting or correcting a transaction within a batch is not recommended because it will destroy the FC Audit trail as well and may cause the batch to be unbalanced.

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 Suspended Batch Master 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 Suspended Batch Master.
- *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 Suspended Batch Master file.
- *SBM - - List Batch Headers (275)* lists all error batches on the Suspended Batch Master as well as released and deleted batches.
- *SBM - List Entries (276)* lists all the detail entries of a specific batch on the Suspended Batch Master.
- *SBM - - List Error Entries (277)* lists the detail error entries on the Suspended Batch Master as well as deleted or changed entries.

ALWAYS exit *SBM* by typing 270 in the NEXT FUNCTION field and pressing to return to the *SBM* main menu.

WALKTHROUGH: Suspended Batch Master

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
          (6) UNLOCK OPERATOR AND TERMINAL
```

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

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

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 are, 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

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.

<u>OPTIONS</u>	<u>SCREENS</u>
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 Support Services Center.

```

GL                               S B M -- LIST BATCH HEADERS                               275

NEXT FUNCTION: _____ ACTION: _____
*** END OF LIST ***
===== PAGE 1
VIEW:  SBM CO ID = XX01 SBM POSTING DTE = _____ SBM BATCH NBR = _____
*** 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 CO  APPL BATCH  BATCH  EFFECTIVE  ---- SBM KEY ----
COND/TYPE  TYPE    AREA  NBR      TOTAL    DATE    POSTING DTE  BATCH
7  -      ERR     2  XX01  SP   01          0.00  03/31/1995  06/01/1995  0001
-      ERR     2  XX01  SP   01          0.00  03/31/1995  06/01/1995  0002
-      ERR     2  XX01          01    10678520.00  07/01/2001  10/11/2001  0001
  
```

Select the error batch header

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

Identify the error

9. 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 SIG to identify the error conditions. Also see **QRG 14: Suspended Batch Master Error Messages** for a listing of common error messages.)

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                06/01/1995                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
          0.00  XX01      SP          01           2           0 10
EFFECTIVE DATE    SOURCE GENERATOR CODE    PROJECT CO    REVERSING EFF DATE
  03/31/1995              0                00/00/0000
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
    
```

10. 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.
11. Press to accept the changes and return to the *SBM - - List Batch Headers (275)* screen.

```

GL                               S B M -- LIST BATCH HEADERS                275
NEXT FUNCTION: _____ ACTION: _____
*** END OF LIST ***
===== PAGE 1
VIEW:  SBM CO ID = XX01 SBM POSTING DTE =          SBM BATCH NBR =
          *** 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 CO  APPL BATCH  BATCH  EFFECTIVE  ---- SBM KEY ----
     COND/TYPE  TYPE    AREA  NBR      TOTAL    DATE    POSTING DTE  BATCH
-    R  ERR    2  XX01  SP   01          0.00  03/31/1995  06/01/1995  0001
-    ERR    2  XX01  SP   01          0.00  03/31/1995  06/01/1995  0002
-    ERR    2  XX01      01  10678520.00  07/01/2001  10/11/2001  0001
    
```

Notice there is now an R in the BATCH COND field next to the batch, which indicates that it has been *released*. The batch will post during the nightly batch posting cycle.

Unresolved error conditions in the batch header will cause the batch to post back to the SBM until the errors are corrected. Errors in the detail lines of a corrected batch header will post to a suspense account/center in the General Ledger.

Any other batch header errors may also be corrected online within the SBM file through the *Change Batch Header (271)* screen.

12. Type **270** in the NEXT FUNCTION field and press to exit SBM.

ACTIVITY: Correcting a Suspended Batch

SCENARIO

Correct and release a suspended batch listed on the *SBM*. The suspended batch contains a closed period adjustment error. This batch was supposed to post to the current period but the effective date was incorrectly keyed.

1. Type **C** in the SEL column next to the second error listing and press to access the *SBM - - Change Batch Header (271)* screen.

Identify the error

2. Identify the problem with the batch entry by viewing the error code under the BATCH HEADER ERRORS section at the bottom of the screen. (Use the SIG to identify the error conditions. Also see **QRG 14: Suspended Batch Master Error Messages** for a complete listing of error messages.)

Note that the error is #168, or a closed period adjustment error.

3. To update the batch header, change the desired fields as described in the following steps:
 - a. Tab to the EFFECTIVE DATE field and type **06/01/95**.
 - b. Press to accept the changes and to return to the *SBM - - List Batch Headers (275)* screen.

The R in the BATCH COND/TYPE field indicates that the batch is now set to *release*.

Once you have updated the effective date on the header, each detail transaction is automatically updated to reflect the changed date.

If a closed period adjustment error or any other batch header error occurs in an SBM batch, that error will show as an error for all detail lines of the batch. To determine if other errors exist on a detail line, review the Batch Proof List or run the IE GLPUBLIC C-U-GL-SBM-NON168-ERRORS report.

Processing Suspense Corrections

Transactions posted to the suspense account/center are cleared by making appropriate entries in the Budgetary Control module. Before processing a correcting entry, however, 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.

Budgetary Control entries to correct the suspense postings are data type 1 transactions and are processed with the accounting rules shown on the next page.

Budgetary Control entries to correct the suspense postings are data type 1 transactions and are processed in the following manner:

Clearing Suspense Transactions				
All transactions are recorded in the BC module as Data Type 1 entries				
Account Posted to Suspense	Description	Use Doc Id	Appropriate BC Screen	Accounting Rule
Transactions posted from the Health Benefits Interface	Clear health benefits suspense 531998-9999	31	Journal Voucher Screen	BI
Transactions posted from the Payroll Interface	Clear payroll suspense 531999-9999	31	Journal Voucher Screen	PI
All other accounts beginning with '1', '2', '3', '4', or '5'	Clear miscellaneous suspense 9999999899-9999999998	Use appropriate doc id for original transaction	Journal Voucher Screen	30
Accounts beginning with '8'	Clear miscellaneous suspense 9999999899-9999999998	38	Encumbrance Adjustment Screen	43
Accounts beginning with '0'	Clear miscellaneous suspense 9999999899-9999999998	38	Encumbrance Adjustment Screen	44
Accounts beginning with '63'	Clear miscellaneous suspense 9999999899-9999999998	Use appropriate doc id for original transaction	Budget Create Screen	46
Accounts beginning with '73'	Clear miscellaneous suspense 9999999899-9999999998	Use appropriate doc id for original transaction	Budget Create Screen	47
Accounts beginning with '68'	Clear miscellaneous suspense 9999999899-9999999998	Use appropriate doc id for original transaction	Budget Create Screen	48
Accounts beginning with '78'	Clear miscellaneous suspense 9999999899-9999999998	Use appropriate doc id for original transaction	Budget Create Screen	49
Both certified budget accounts: '63' and '68'	Clear miscellaneous suspense 9999999899-9999999998 9999999899-9999999998	Use appropriate doc id for original transaction	Budget Create Screen	50
Both certified budget accounts: '73' and '78'	Clear miscellaneous suspense 9999999899-9999999998 9999999899-9999999998	Use appropriate doc id for original transaction	Budget Create Screen	51
Accounts beginning with '65'	Clear miscellaneous suspense 9999999899-9999999998	Use appropriate doc id for original transaction	Journal Voucher Screen	GC
Accounts beginning with '75'	Clear miscellaneous suspense 9999999899-9999999998	Use appropriate doc id for original transaction	Journal Voucher Screen	GB

* The document ID transaction type should reflect the type of transaction originally posted to the suspense account/center. (Also see **QRG - 10: Transaction Types Affecting the BD800.**)

** Refer to the SIG for the appropriate accounting rule.

Reviewing and Clearing Suspense Account/Centers

Reviewing and clearing the suspense account/centers should be done on a daily basis. If entries have posted to suspense, it is the agency's responsibility to make appropriate entries to clear these items and to identify corrective actions to prevent errors from recurring.

- ☞ Prior to certifying month-end reports, the suspense accounts/centers could always be cleared for the period to be certified.

WALKTHROUGH: Creating a Journal Voucher to Correct the Suspense Account

SCENARIO

You forgot to set up an expenditure distribution that was used for an interface. The invalid distribution was posted to the suspense account and needs to be cleared by entering the appropriate journal entry. The transaction amount was \$400.00 and needs to be cleared from the suspense account and posted to the correct account 533110 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 journal voucher entry using accounting rule 30. This accounting rule retains the original transaction as entered and generates an offset to the suspense account for each line entered for 1XXXXX through 5XXXXX type accounts.

NORTH CAROLINA ACCOUNTING SYSTEM BUDGETARY CONTROL ENTRY

DOCUMENT ID:

Page ____ of ____

APP CODE:

TOTAL DEBITS: \$ _____ 400 . 00

GL EFFECTIVE DATE:

TOTAL CREDITS: \$ _____ . _____

DATA TYPE CODE:

CLOSED PERIOD ADJ:

Data Type 1 Total \$ _____ . _____

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

Line #	COMPANY	ACCOUNT	CENTER	AMOUNT	DR/CR	LINE DESCRIPTION	ACCT RULE
1	X X 0 1	5 3 3 1 1 0	1 0 0 0 1 0 0 0	4 0 0 0 0	DR	Suspense # 1	30
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.

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

2. Type **2** in 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 **1** in NEXT FUNCTION field and press **Enter** to access the *Journal Voucher Entry (211)* screen.

```
BC                                JOURNAL VOUCHER ENTRY                                211
NEXT FUNCTION: _____ ACTION: _____

=====

ENTER KEY INFORMATION

OPTION:          4
DOCUMENT ID:     5
APPLICATION AREA: 6
DATE FORMAT:    MDY

OPTIONS: (A)DD OR (C)ONTINUE
```

Enter the document information

- 4. Type **A** in the OPTION field to *add* a journal voucher 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.
- 5. 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	3	1						
---	---	---	---	--	--	--	--	--	--

- 6. Type **your initials** in the APPLICATION AREA field and press to access the *Journal Voucher Entry (212)* screen.

BC	JOURNAL VOUCHER ENTRY	212
NEXT FUNCTION: _____	ACTION: _____	
=====		
APP:		
DOCUMENT ID:		
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 _____	TRANSFER 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 journal voucher 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 decimal points; however, it is recommended that you type the decimal and the cents to avoid error.
9. Type **XX01** in the COMPANY ID field. The company ID will default to screen 213.
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 *Journal Voucher Entry (213)* 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.

BC	JOURNAL VOUCHER ENTRY		213
NEXT FUNCTION: _____ ACTION: _____			
=====			
APP:			
DOCUMENT ID:		TOTAL:	
LINE 12	TRANSACTION CODE * 13		
COMP/ACCT/CNTR 14			
DEBIT/CREDIT AMOUNT 15			
DEBIT/CREDIT CODE 16			
DESCRIPTION 17			
PROJECT COMP/CODE _____	ACCOUNTING RULE 18	_____	
EFFECTIVE DATE _____	SOURCE CODE _____		
LEVEL OF FUNDS CHK _____	UPDATE AFF _____		
TRANSFER COMPANY _____			
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. If you make an error when you try to add or change a line, the system may display a message and not accept it. To clear the error, change the transaction code to * and press .

- 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 **DR** or **00** in the DEBIT/CREDIT CODE field to indicate a *debit* transaction. (When you type DR in this field, the number 00 is display on future screens.)

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

Data Type 1	Debit	DR or 00
	Credit	CR or 40
Data Type 2	Debit	DR or 10
	Credit	CR or 60

- 17. Type **Suspense # 1** 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 **30** in the ACCOUNTING RULE field. This accounting rule will automate the entry to the suspense account and center and will clear the original error.
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.

BC		JOURNAL VOUCHER ENTRY		213
NEXT FUNCTION: _____		ACTION: _____		
BC 202: END OF DOCUMENT				
=====				
APP:				
DOCUMENT ID: _____		TOTAL:		100.00
LINE _____	TRANSACTION CODE *			
COMP/ACCT/CNTR _____				
DEBIT/CREDIT AMOUNT _____				
DEBIT/CREDIT CODE _____				
DESCRIPTION _____				
PROJECT COMP/CODE _____		ACCOUNTING RULE _____		
EFFECTIVE DATE _____		SOURCE CODE _____		
LEVEL OF FUNDS CHK 2		UPDATE AFF		2
TRANSFER COMPANY _____				
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE				21

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

If a document does not contain any errors, the following message is displayed: **BC 222: XX31XXXXXX HAS BEEN ENDED SUCCESSFULLY.** If necessary, the system will display messages that alert you to errors in the credit, debit and accounting distribution numbers.

Creating an Encumbrance Adjustment to Correct Suspense Accounts

You can also correct suspense accounts by using the *Encumbrance Adjustment* screens in the Budgetary Control module. These screens are similar to the *Journal Voucher Entry* screens and follow the same processing steps. There are three *Encumbrance Adjustment* screens:

- The *Encumbrance Adjustment Entry (241)* screen is used to add a new encumbrance adjustment or to continue an existing but unfinished entry. All documents require a unique document ID and an application area identifier.

- The *Encumbrance Adjustment Entry (242)* screen is used to define the document header data, including the document control total. The header information pertains to all lines of the document. Screen 242 also allows you to identify the data type.
- The *Encumbrance Adjustment Entry (243)* screen is used to record each line of a encumbrance adjustment transaction.

WALKTHROUGH: Creating an AP Encumbrance Adjustment to Correct the Suspense Account

SCENARIO

You forgot to set up the PS/AP encumbrance family of accounts (8XXXXX and 0XXXXX). The entry was passed to the suspense account after trying to post to the General Ledger. Correct the entry and clear the suspense account using the *Encumbrance Adjustment Entry* screens. The document total is \$1000.00 and needs to be cleared from the telephone services account 532811 and center 10001000. Use the following Budgetary Control Entry form to complete the transaction.

To correct suspense entries for account type 0XXXXX transactions, create a data type 1 encumbrance adjustment entry using accounting rule 44. This accounting rule changes the first character of the account entered to the encumbrance account type of 0 and generates an offset to the suspense account. The accounting rule *must* be entered. This transaction updates the encumbrance balance on the Available Funds File. To create a PO encumbrance adjustment, use the accounting rule 43.

NORTH CAROLINA ACCOUNTING SYSTEM BUDGETARY CONTROL ENTRY

DOCUMENT ID: Page of

APP CODE:

TOTAL DEBITS: \$.

GL EFFECTIVE DATE:

TOTAL CREDITS: \$.

DATA TYPE CODE:

CLOSED PERIOD ADJ:

Data Type 1 Total \$.

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

Line #	COMPANY	ACCOUNT	CENTER	AMOUNT	DR/CR	LINE DESCRIPTION	ACCT RULE
1	X X 0 1	5 3 2 8 1 1	1 0 0 0 1 0 0 0	1 0 0 0 0 0	DR	Suspense # 2	44
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							

JUSTIFICATION: Prepared by: Date:

Approved by: Date:

1. Type **CM** in the ACTION field and press **Enter** 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 **2** in 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 **4** in NEXT FUNCTION field and press **Enter** to access the *Encumbrance Adjustment Entry (241)* screen.

```
BC                               ENCUMBRANCE ADJUSTMENT ENTRY          2 41
NEXT FUNCTION: _____ ACTION: _____
=====
                                ENTER KEY INFORMATION

                                OPTION: 4
                                DOCUMENT ID: 5 _____
                                APPLICATION AREA: 6
                                DATE FORMAT: MDY

OPTIONS: (A)DD OR (C)ONTINUE
```

Enter the document information

- 4. Type **A** in the OPTION field to *add* an encumbrance adjustment 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.
- 5. 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	3	8						
---	---	---	---	--	--	--	--	--	--

- 6. Type **your initials** in the APPLICATION AREA field and press to access the *Encumbrance Adjustment Entry (242)* screen.

BC	ENCUMBRANCE ADJUSTMENT ENTRY	242	
NEXT FUNCTION: _____ ACTION: _____			
=====			
APP:			
DOCUMENT ID: _____			
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 adjustment to become effective** in the EFFECTIVE DATE field. Use the MDY format. This date applies to all related detail lines.
8. Type **1000.00** in the TOTAL field.
9. Type **XX01** in the COMPANY ID field. The company ID defaults to screen 243.
10. Type **1** in the DATA TYPE CODE field to indicate a *one-sided transaction* entry.
11. Press to access the *Encumbrance Adjustment Entry (243)* 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.

BC	ENCUMBRANCE ADJUSTMENT ENTRY	243
NEXT FUNCTION: _____ ACTION: _____		
=====		
APP:		
DOCUMENT ID:		TOTAL:
LINE 12 _____	TRANSACTION CODE * 13	
COMP/ACCT/CNTR	14 _____	
DEBIT/CREDIT AMOUNT	15 _____	
DEBIT/CREDIT CODE	16 _____	
DESCRIPTION	17 _____	
PROJECT COMP/CODE _____	ACCOUNTING RULE 18 _____	
EFFECTIVE DATE _____	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.
14. Type **532811** (account number) and **10001000** (center number) in the COMP/ACCT/CNTR field.
15. Type **1000.00** in the DEBIT/CREDIT AMOUNT field.
16. Type **DR** or **00** in the DEBIT/CREDIT CODE field to indicate a *debit* transaction. This transaction increases the encumbrance account. (When you type DR in this field, the number 00 displays on future screens.)
17. Type **Suspense # 2** 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 **44** in the ACCOUNTING RULE field.
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.

20. 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.

```

BC                               ENCUMBRANCE ADJUSTMENT ENTRY                243

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

DOCUMENT ID: _____ TOTAL: 100.00

LINE _____ TRANSACTION CODE *
COMP/ACCT/CNTR _____
DEBIT/CREDIT AMOUNT _____
DEBIT/CREDIT CODE _____
DESCRIPTION _____

PROJECT COMP/CODE _____ ACCOUNTING RULE _____
EFFECTIVE DATE _____ SOURCE CODE _____
LEVEL OF FUNDS CHK 2 _____ UPDATE AFF 2 _____

OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE 21
  
```

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

If a transaction does not contain any errors, the following message is displayed: **BC 222: XX38XXXXXX HAS BEEN ENDED SUCCESSFULLY**. If necessary, the system will display messages that alert you to errors in the credit, debit and accounting distribution numbers.

Rejected Transactions

Individual lines within a batch or an entire batch containing errors may be rejected for processing by the system. Examples include:

- A batch containing any error for a company that is processed as a run type 2 will be rejected. Currently only universities are processed as run type 2 companies. Rejected batches must be regenerated from the original source system and re-submitted for posting to the General Ledger.
- An IBIS budget revision that contains invalid or inactive accounting distributions will result in the NCAS rejecting the entire budget revision for processing. OSBM will check IBIS budget revisions nightly to determine if there are any validation errors. If errors are found, the batch will not be interfaced into the NCAS. If a batch with an invalid distribution is sent to the NCAS in error, an IBIS budget revision error message will be reported in the Systemware report group OSCOP*BC305-1 BRS/IBIS TO BC, report titled INVALID ACCOUNTING DISTRIBUTIONS NOT PROCESSED IN NCAS. The IBIS budget revisions that are rejected by the NCAS must be corrected in the IBIS system and sent in the nightly batch to the NCAS.
- A line error in a Budgetary Control document processed in batch (not keyed online) will be rejected by the system while all the other remaining lines are correctly processed. Rejected lines are identified in the Systemware report group OSCOP* BC310-1 BC BATCH REPORTS, report titled BATCH DOCUMENT ENTRY PARAMETER EDIT. The error message displayed is:

BC567: IF LINE INFO BAD, CANNOT PROCESS MORE LINE INFO
BC565: PARAMETER RECORD NOT ACCEPTED

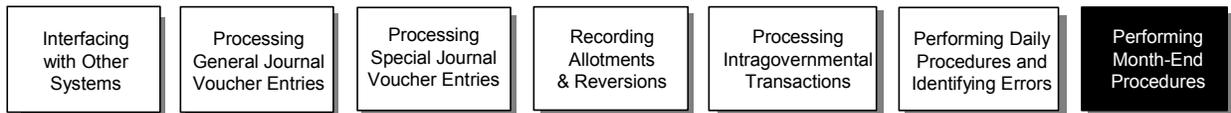
The information for the missing line(s) must be keyed online while the batched document still maintains the status of an unfinished document.

Rejected transactions are not processed by the system. All rejected transactions must be regenerated or re-keyed with appropriate corrections and reprocessed through the appropriate module.

SUMMARY

You have now examined ways to clear transactions posted to a suspense account/center, correct SBM batch headers and release them for posting to the General Ledger, and process rejected transactions. Error identification and corrections should be executed on a daily basis or, at the very minimum, before each month is closed.

Performing Month-End Procedures



Overview

At the end of each month, agencies are required to certify to central managers that agency month-end reports are accurate and complete. Month-end reporting requires the use of the cash basis accounting method in specifically prescribed report formats. Before an agency can certify their month-end reports, several steps must be completed correctly to ensure the validity of the report data.

Preliminary Steps

The preliminary steps that should be completed before reviewing the month-end reports are described below. These steps correlate to the first ten steps on the Month-End Report Certification Readiness Checklist. (See **QRG 15: Month-End Report Certification Readiness Checklist** for the complete list.)

Unfinished Budgetary Control (BC) Documents

Verify that all unfinished BC documents keyed with an effective date in the month being certified are completed, approved and posted to the General Ledger. (To avoid posting BC document transactions to the SBM, end all unfinished BC on the last business day of the month.)

Suspense Balance

Verify that the general accounting suspense distribution (account 99999999899 / center 99999999998) has a zero balance for all companies. Additionally, all entries posted to suspense with an effective date in the month being certified must be correctly accounted for. A zero balance in the suspense distribution does not necessarily indicate that all transactions are properly posted to the General Ledger. A detail line debit and credit to suspense for the same amount will result in a zero balance, but may actually represent transactions that need to be cleared to the appropriate accounting distributions.

Statewide Interface Suspense Balances

Verify that the suspense balances for specific interfaces are zero in all companies.

- Payroll Interface Suspense (account 531999 / center 9999)
- Health Benefits Interface Suspense (account 531998 / center 9999)
- Mail Service Center Interface Suspense (account 532849 / center 9999)

Agency Specific Interface Suspense Balances

Verify that the suspense balances for agency specific interfaces are zero in all companies.

Suspended Batch Master (SBM) File

Verify that there are no error batches in the SBM with effective dates in the month being certified. Error batches should be corrected and released for posting to the General Ledger.

Cash Disbursement Account Balance

Verify that the cash disbursement account (111250) has a zero balance for all companies. The disbursing account should be cleared after each Accounts Payable (AP) check cycle with a cash requisition BC entry. If there are balances, then a suspense transaction may not have been cleared correctly or a cash requisition entry may still be in the unfinished BC documents list.

Quarterly Allotment Reversion

Verify that the allotment reversion is keyed correctly. If the month being certified is a quarter-end month, the quarterly reversion must be recorded prior to reconciling the month-end reports so that the BD702 reflects the reversion. The appropriate effective dates for allotment reversion entries are:

Quarter Ending Date	Effective Date of Reversion Entry
September 30	In October
December 31	In January
March 31	In April
June 29	June 30

Encumbrance Balances

Verify that the Accounts Payable (AP) and Purchasing (PS) encumbrances listed on the Box Totals report (C-GL-BOX-TOTALS) are each zero for all companies. The AP encumbrances are the total of all 03 type account balances and the PS encumbrances represent the total of all 83 type account balances. If encumbrances are posted correctly, each account type should always equal zero. If balances do exist for encumbrances on the Box Totals report, then it is possible that encumbrance postings to suspense were cleared incorrectly.

Company Totals

Verify that the Total Debits and Total Credits on the Box Totals report are equal for all companies. This indicates that the company is in balance.

Budget Fund Cash Balances

Verify that the ending cash balances on the Statement of Cash, Receipts, Disbursements, and Balances (BD704) report are correct for all special revenue funds. The ending cash balance for the Current Month and Year-To-Date rows should always be equal for each budget fund. Differences in the two indicate that expenses or revenues have been reclassified from one budget fund to another without a corresponding reclassification of the budget fund cash.

Once the NCAS transactions are verified as accurate and complete, a review of the month-end reports is begun. The month-end report reconciliation process represents steps 11 through 14 of the Month-End Report Certification Readiness Checklist (**QRG 15: Month-End Report Certification Readiness Checklist**).

Monthly Budget Report Reconciliation Procedures

The purpose of the Monthly Budget Report Reconciliation Procedures is to verify that the following systems are in balance by budget code:

- Cash Management Control System (CMCS)
- North Carolina Accounting System (NCAS)

There are four reconciliation procedures designed to assist agencies in verifying the fiscal representation of each possible type of budget code:

- General Funds (see **Procedure 28: Reconciling General Funds**)
- Federal Funds (see **Procedure 31: Reconciling Procedures for Federal Funds**)
- Capital Improvement (CI) Funds (see **Procedure 30: Reconciling Procedures for Capital Improvements**)
- Special Funds (see **Procedure 29: Reconciling Special Funds**)

Any fund other than a General Fund, Federal Fund, or CI is termed a Special Fund.

Preliminary Month-End Reports

The OSC produces the preliminary month-end reports needed for report reconciliation. These reports are available in Systemware (X/PTR, X/TND, or X/NET) from the 2nd through the 16th business day of the month following the month being certified, and can be viewed or printed as needed.

The Systemware report group names and reports contained in each group are as follows:

Systemware Group Name	Report Name
OSCOPE* MOPRE-1 BD701 REPORTS	C-GL-BD701-CERT-REPORT
OSCOPE* MOPRE-2 BD701F REPORTS	C-GL-BD701-GRANT
OSCOPE* MOPRE-3 BD702 REPORTS	C-GL-BD702-REPORT-CV1
OSCOPE* MOPRE-4 BD725 REPORTS	C-GL-BD725-CI-REPORT
OSCOPE* MOPRE-5 BD800 REPORTS	C-GL-CASH-RECON-BD800
OSCOPE* MOPRE-6 BD704 REPORTS	C-GL-BD704-CSH-REC-FUND
OSCOPE* MOPRE-7 BOX TOTALS	C-GL-BOX TOTALS
OSCOPE* MOPRE-9 BD701 AUTH AT FND	C-GL-BD701-AUTH-REPORT

 An asterisk (*) in the job/group name represents a region specific variable. Use **C** to reference report groups in the SCCP region. Use **F** to reference report groups in the NC23 region.

Versions of these reports are also available in the GLPUBLIC IE library with the prefix C-U-GL-report name. Agency staff can produce these versions with selected runtime parameters as needed.

Special Reports

Two additional reports were created to assist agencies in the certification process. The OSCOP* Pre-certification Diff Rpt is sorted by budget code and quickly shows the agency whether or not they are in balance for that particular code. The report will show what areas are out of balance. The step-by-step reconciliation procedures can then be used to correct out of balance conditions. The OSCOP* Precert CMCS Receipt & Exp report lists transactions from CMCS so they can be compared to the BD800 report to show differences between cash transactions posted to CMCS and NCAS. These reports are only available in Systemware.

Report Certification Process: Guidelines

Once all the month-end reports have been reconciled to each of the central management systems, an agency can begin the report certification process. Statewide reporting guidelines require an agency to certify by the tenth business day that its prior month's financial reports are accurate and ready to be made available to the central managers.

Precertification

To meet reporting deadlines, an agency must call the OSC Support Services Center by 2:00 pm. on the 10th business day of a month to *precertify* its prior month's reports. A HEAT ticket is assigned to the pre-certification by the Support Services Center and the ticket number given to the appropriate agency staff member. The following restrictions apply:

- Only authorized agency personnel can precertify month-end reports.
- Pre-certifications received after 2:00 pm. are deferred for processing until the next business day.
- Agencies cannot precertify their reports until CMCS has closed the prior month (generally the 6th day.)
- The original pre-certification HEAT ticket number must be retained by the agency in cases where re-pre-certification is required.

The OSC verifies that the budget code cash balances reported on the month-end reports correctly reflect the cash balances on the CMCS. If discrepancies exist, the agency is notified of the error and adjustments or corrections are processed by the agency. Certified reports are not generated until no discrepancies exist and the agency has re-pre-certified the month-end reports. (See **QRG 17: Common Sources of Discrepancies in Performing Month-end Procedures for General Fund.**)

To re-precertify the month-end reports, an agency must call the Support Services Center by 2:00 pm. and reference the HEAT ticket number received during the original pre-certification.

Certification

Once the pre-certification process is complete, the Support Services Center submits a job to create the certified reports. For periods 1 through 11 (July through May), the reports are generated during the nightly production cycle and are available through Systemware under the following report groups:

Systemware Group Name	Report Name
OSCOPE* MOCER-1 BD701 REPORTS	C-GL-BD701-CERT-REPORT
OSCOPE* MOCER-2 BD701F REPORTS	C-GL-BD701-GRANT
OSCOPE* MOCER-3 BD702 REPORTS	C-GL-BD702-REPORT-CV1
OSCOPE* MOCER-4 BD725 REPORTS	C-GL-BD725-CI-REPORT
OSCOPE* MOCER-5 BD800 REPORTS	C-GL-CASH-RECON-BD800
OSCOPE* MOCER-6 BD704 REPORTS	C-GL-BD704-CSH-REC-FUND

Reports certified for the 12th reporting period (June 1 through June 29) are located under the following report groups:

Systemware Group Name	Report Name
OSCO* MOCEY-1 BD701 REPORTS	C-GL-BD701-CERT-REPORT
OSCO* MOCEY-2 BD701F REPORTS	C-GL-BD701-GRANT
OSCO* MOCEY-3 BD702 REPORTS	C-GL-BD702-REPORT-CV1
OSCO* MOCEY-4 BD725 REPORTS	C-GL-BD725-CI-REPORT
OSCO* MOCEY-5 BD800 REPORTS	C-GL-CASH-RECON-BD800
OSCO* MOCEY-6 BD704 REPORTS	C-GL-BD704-CSH-REC-FUND

June CI reports are located in the MOCER series of reports, not the MOCEY series. Four-type budget codes will be included in the MOCEY series after you certify June, but they are not the same reports that are certified to the central managers at year end.

 An asterisk (*) in the job/group name represents a region specific variable. Use **C** to reference report groups in the SCCP region. Use **F** to reference report groups in the NC23 region.

Agency personnel are responsible for distributing paper copies of the reports to the Fiscal Research Division of the General Assembly. The report distribution is detailed below:

Central Management Office	Month End Report Title	Month End Report Name
Office of State Budget and Management (OSBM) <i>Reports are electronically distributed by OSC</i>	Agency Management Budget Report Monthly Report of Federal Funds Monthly Report on Appropriations and Allotments Monthly Report on Capital Improvement Funds Statement of Cash, Receipts, Disbursements, and Balances	C-GL-BD701-CERT-REPORT C-GL-BD701-GRANT C-GL-BD702-REPORT-CV1 C-GL-BD725-CI-REPORT C-GL-BD704-CSH-REC-FUND
General Assembly - Fiscal Research Division <i>Paper reports are physically distributed by agency staff</i>	Agency Management Budget Report Monthly Report of Federal Funds Monthly Report on Appropriations and Allotments Monthly Report on Capital Improvement Funds Statement of Cash, Receipts, Disbursements, and Balances	C-GL-BD701-CERT-REPORT C-GL-BD701-GRANT C-GL-BD702-REPORT-CV1 C-GL-BD725-CI-REPORT C-GL-BD704-CSH-REC-FUND
Office of the State Controller - Cash Management Section (OSC) <i>Reports are electronically distributed by OSC</i>	Agency Management Budget Report Monthly Report on Appropriations and Allotments Monthly Report on Capital Improvement Funds Cash Reconciliation Report	C-GL-BD701-CERT-REPORT C-GL-BD702-REPORT-CV1 C-GL-BD725-CI-REPORT C-GL-CASH-RECON-BD800

Central managers are striving to utilize the electronic reports supplied by the North Carolina Accounting System for analysis of agency financial information. Central managers utilize DSS, Systemware, and Information Expert reports. The OSC reviews the reports in Systemware. Other central managers have established their own requirements as to hard copy reports. Refer to correspondence from all other central manager agencies for changes to their requirements.

Quarter End Process: Effective September 2010, OSBM began approving quarter end certifications before an agency/university can finalize the certification process. The addition of this step will not extend the 10 day requirement.

Late Month-End Report Certifications

Agencies that have not certified their reports by the 10th business day of the month are considered to be late. The procedures for certifying reports late are identical to the normal certification process except:

- The Systemware reports the agency reviews may change. The MOPRE report group is available in Systemware from the 2nd business day of the month through the 16th business day of the month. If an agency has not certified by the 16th day of the month, then the following report groups must be reviewed prior to pre-certification:

Systemware Group Name	Report Name
OSCO* LTNCE-1 BD701 REPORTS	C-GL-BD701-CERT-REPORT
OSCO* LTNCE-2 BD701F REPORTS	C-GL-BD701-GRANT
OSCO* LTNCE-3 BD702 REPORTS	C-GL-BD702-REPORT-CV1
OSCO* LTNCE-4 BD725 REPORTS	C-GL-BD725-CI-REPORT
OSCO* LTNCE-5 BD800 REPORTS	C-GL-CASH-RECON-BD800

An asterisk (*) in the job/group name represents a region specific variable. Use **C** to reference report groups in the SCCP region. Use **F** to reference report groups in the NC23 region.

The LTNCE reports are run only for agencies that have not yet certified the month-end reports. The report group will be generated from the 17th business day of the month through the 16th business day of the next month unless all agencies have certified their reports. If an agency has not certified prior to the discontinuation of the LTNCE report group, then agency personnel are required to run the reports from the GLPUBLIC IE library.

Re-Certification of Month-End Reports

Occasionally, an agency needs to recertify a period previously certified. An agency is only able to recertify one period per day. If an agency is correcting an error that goes back a number of periods, the earliest period should be recertified first. The procedure for recertifying a prior period is similar to the original certification process except:

- No pre-certification is required.
- The certified reports are created in the following Systemware report groups:

Systemware Group Name	Report Name
OSCOPE* MORCE-1 BD701 REPORTS	C-GL-BD701-CERT-REPORT
OSCOPE* MORCE-2 BD701F REPORTS	C-GL-BD701-GRANT
OSCOPE* MORCE-3 BD702 REPORTS	C-GL-BD702-REPORT-CV1
OSCOPE* MORCE-4 BD725 REPORTS	C-GL-BD725-CI-REPORT
OSCOPE* MORCE-5 BD800 REPORTS	C-GL-CASH-RECON-BD800
OSCOPE* MORCE-6 BD704 REPORTS	C-GL-BD704-CSH-REC-FUND

 An asterisk (*) in the job/group name represents a region specific variable. Use **C** to reference report groups in the SCCP region. Use **F** to reference report groups in the NC23 region.

Current Month Reports

Agencies can begin reconciling discrepancies for the current month by reviewing the following report groups:

Systemware Group Name	Report Name
OSCOPE* MOCUR-1 BD701 REPORTS	C-GL-BD701-CERT-REPORT
OSCOPE* MOCUR-2 BD701F REPORTS	C-GL-BD701-GRANT
OSCOPE* MOCUR-3 BD702 REPORTS	C-GL-BD702-REPORT-CV1
OSCOPE* MOCUR-4 BD725 REPORTS	C-GL-BD725-CI-REPORT
OSCOPE* MOCUR-5 BD800 REPORTS	C-GL-CASH-RECON-BD800
OSCOPE* MOCUR-6 BD704 REPORTS	C-GL-BD704-CSH-REC-FUND
OSCOPE* MOCUR-7 BOX TOTALS	C-GL-BOX TOTALS
OSCOPE* MOCUR-9 BD701 AUTH AT FND	C-GL-BD701-AUTH-REPORT

 An asterisk (*) in the job/group name represents a region specific variable. Use **C** to reference report groups in the SCCP region. Use **F** to reference report groups in the NC23 region.

The MOCUR report group is available in Systemware from the 17th business day through the first business day of the next month.

Summary

The following is a summary of important time frames related to month-end processing:

Activity	Schedule
MOPRE reports available in Systemware	2nd through 16th business days of the month <i>(except in July - MOPRE is available the entire month of July)</i>
CMCS prior month transactions	Prior month (setback) transactions made after the 2nd working day, must be pre-approved by OSC. These transactions, generally should be used for correcting errors that are detected during month-end reconciliation.
Earliest that month-end reports can be pre-certified	May begin pre-certification process after CMCS has balanced for the prior month.
Deadline for pre-certifying month-end	2:00 pm. on the 10th business day
Deadline for certifying and distributing month-end reports	The 10th business day
LTNCE reports available in Systemware for late certifications	17th business day of the month through the 16th business day of the next month
MOCUR reports available in Systemware	17th business day of the month through the 1st business day of the next month <i>(except in June - MOCUR is available the entire month of June)</i>

Refer to the monthly Operations Calendar on the State Information Guide (SIG) at http://www.osc.nc.gov/sigdocs/sig_docs/sigOperations.htm for specific report availability dates.

Reviewing Reports

Report Management Applications

The State of North Carolina uses Systemware products as its report management tool. All production cycle and month-end reports needed to operate efficiently and accurately are produced in Systemware and available for viewing daily. The reports may be accessed by one of three Systemware applications.

X/PTR: X/PTR (pronounced “exporter”) is a mainframe based system for managing reports and documents. It provides a comprehensive approach to the management of information through archiving, online viewing, bundling, and administration.

Once X/PTR is properly set up, additional report views can be accessed through the following:

X/TND: X/TND (pronounced “extend”) is a GUI version of X/PTR. It is a Windows compatible report viewer and data manipulation product. X/TND enables the end-user to view reports and documents concurrently on a PC. It provides download and local print capabilities with reformatting, flexible indexing and full search capabilities.

X/NET: X/NET delivers the full viewing and printing functionality of X/PTR through a Web Browser, via the Internet/Intranet. One advantage of X/NET is that it may be used on PC’s that do not have a mainframe connection.

X/TND or X/NET can be accessed by anyone who has a RACFID and password through the following ITS website:

<http://systemware.its.state.nc.us/sysware/sysware.htm>

Types of NCAS Financial Reports

The NCAS provides many reports that can assist you with daily, monthly and annual processing. These reports, which contain many types of information, include control/balancing reports, error listings, transaction listings, warnings and maintenance reports. This section discusses financial reports produced from the NCAS modules.

- **General Ledger reports** provide information on transactions that have been posted or suspended from the General Ledger.
- **Management reports** provide information for managing the budget. These reports can be viewed through two information access tools: DSS and mainframe-generated reports.
 - **Mainframe-generated reports** provide the reports needed to complete the budgetary process and are viewed and printed using the Systemware and Information Expert systems.
 - **DSS (Decision Support System) report views** provide different ways of accessing the NCAS budget data. The information can be viewed by different combinations of accounting distributions and the NCAS reporting elements.

- **Financial Controller reports** provide information on transactions entered from the NCAS modules or interfaces. These reports are used to balance the General Ledger and audit data entered in the NCAS.
- **Cash Management reports** are used to examine and reconcile allotments, disbursements and receipts entered in the NCAS.
- **Budgetary Control reports** provide information to verify BC transactions entered in the NCAS.

A check mark (✓), next to a following report, indicates its importance in completing daily and month end procedures.

General Ledger Reports

- The **General Ledger Parameter Audit Report**, FICS 11052, is located in Systemware group GL820-1 GL/FICS Report. This report lists parameters that were entered into the system. It also shows any edit errors encountered on the parameters.
- ✓ • The **Online Suspended Batch Audit Report**, FICS 10100, is located in Systemware Group GL820-1 GL/FICS Report. This report can be used to locate released and purged daily batches from the Suspended Batch Master file. The report gives totals by batch.
- ✓ • The **Batch Proof List**, FICS 11500, is located in Systemware group GL820-1 GL/FICS Report. This report lists in detail the transactions entered, with information and error messages where appropriate.
- The **Recap Process Summary**, FICS 11508, is located in Systemware group GL820-1 GL/FICS Report. This report displays the rejected and suspended totals of all transactions entered in the NCAS.
- ✓ • The **Transaction Alert Report**, FICS 10362, is located in Systemware group GL820-1 GL/FICS Report. This report lists transactions in batches have not met the criteria established on the account or account/center record.
- The **Center Alert Report**, FICS 10363, is located in Systemware group GL820-1 GL/FICS Report. This report lists transactions in batches that have not met the criteria established on the center record.
- The **Master Policy Report**, FICS 10150, is located in Systemware group GL820-1 GL/FICS Report. This report lists the Master Company and all agency company policies.

Management Reports

- ✓ • The **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
 - 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.

Financial Controller Reports

- The **Collect and Merge Recap**, FC 20011, is located in Systemware group FC 720-1 FC Reports. This report is used to verify input to Financial Controller from all source application systems. It provides, by data type, the number of transactions and the monetary amounts of debits and credits going into the Financial Controller before transactions created by accounting rules are generated.
- The **Financial Controller Batch and Summarize Recap**, FC 22011, is located in Systemware group FC720-1 FC Reports. It summarizes the number of transactions and the monetary amount of debits and credits coming into and out of the Batch and Summarize process for a particular company within a source application system. The report gives totals by company within a source application system, by source application system, and a grand total consisting of all source application systems.
- The **Financial Controller Audit Recap**, FC 23011, is located in Systemware group FC720-1 FC Reports. This report is used to verify that all batches posted to the Financial Controller are balanced. It also provides summary information about batches posted to Financial Controller.
- The **FC General Ledger Extract**, FC 24011, is located in Systemware group FC GL Extract. It shows detailed FC information about each batch extracted from the Audit File to be sent to the General Ledger.

Cash Management Reports

- ✓ • The **Cash Reconciliation Report**, BD800SUM can be used to examine and reconcile allotments, disbursements and receipts to the State Level Accounting System (AK System) and the NCAS General Ledger. The report gives totals by budget code.
- The **Closed Period Adjustment Report** is located in Systemware group GL890-3 Closed Prd Adj. This report is used to view and verify that closed period adjustments processed during production are valid and not posted to the period in error.

Budgetary Control Reports

- The **BC Batch Document Entry Parameter Edit Report**, BC 540001, is located in Systemware group BC310-1 BC Batch Reports. This report can be used to define corrections needed for the batch document entry parameters. Detail lines on the report list input parameters and any edit errors that occurred during parameter processing. This report provides a total for documents and document lines.

- The **BC Batch Document Entry Report**, BC 540002, is located in Systemware group BC310-1 BC Batch Reports. This report can be used to identify input transactions that updated the Available Funds File and those that failed the update. The report gives totals by the debit and credit amount processed, by the debit and credit amount that updated the available funds file and the debit and credit amount rejected.
- ✓ • The **Budgetary Control Online Activity Report** is located in Systemware group BC310-2 Activity Reports. This report can be used as a batch proof listing to verify the nature and the number of BC documents. It also can be used to balance against a manual document entry log. The report is specific to application area.
- ✓ • The **BC Unfinished Document Report**, BC 99302, is located in Systemware group BC320-1 BC Audit Reports. This report can be used to identify and determine what action to take on unfinished documents in the BC Document File.
- The **BC Extract for Financial Controller Report** is located in Systemware group BC320-1 BC Audit Reports. This report can be used to balance to the Financial Controller Collect and Merge Recap Report. It also can be used to verify that Financial Controller received transactions passed from the Budgetary Control Transaction File. The report totals the number of transactions extracted and their total debit or credit amounts for each combination of source application area, company and data type.

Running Reports

Reports can be accessed through Systemware, Information Expert (IE), and the DSS.

Accessing DSS views, printing Systemware reports, and using IE will be discussed in more detail in the *Information Access* Computer-Based Training (CBT) course, DSS Basics training course, and Using IE in the NCAS Environment training course.

Information about these reports can also be found online in the **SIG** in the Documentation section. Contact your Agency System Administrator for more details.

Reviewing System Responsibilities

Required Tasks

Within the General Ledger, Budgetary Control and, Financial Controller modules, there are numerous tasks performed on a daily, monthly, and yearly basis. Each of these tasks might involve one person or a group of people. It is the agency manager's responsibility to determine what tasks are required and who is responsible for completing and approving the tasks involved with agency system management. The following worksheet should be used as a guide to help you determine what, who, and how the tasks should be completed.

It is important to establish these responsibilities within your agency. If you have any questions, you should discuss this matrix with your OSC Systems Accountant.

NCAS Implementation
General Ledger NCAS System Responsibilities

Function	Task	Appt	OSC	Agencies	Comments and Responsibilities
Daily System Processes	Clearing suspense accounts	GL		r,e	
	Clearing Suspended Batch Master	GL		r,e	
	Process/Post Cash Receipts	BC		e	
	Process/Post Cash Requisitions	BC		e	
	Process/Post Allotment Entries	BC		e	
Master File maintenance	Request New Companies	GL	d,r,e	q	
	Request New Accounts	GL	d,r,e	q	
	Add Accounts already on AAAA master company	GL		e	
	- Inactivate Account/Center Combinations	GL		d,r,e	
	- Company/Account/Center Combinations	GL		d,r,e	
	- Center Descriptions	GL		d,r,e	
	- New Funds	GL	d,r,e	q	
	- Center Reorganization	GL	d,r,e	q,d,r	
Monthly Payroll clearing entries	GL		r,e		
Period System Processes	Monthly Enterprise accrual entries (if applicable)	GL		r,e	
	Verify/balance daily/monthly interfaces	GL/BC			
	- IBIS			r,e	
	- Payroll			r,e	
	- Other (AR billing, if applicable)			r,e	
Executing preliminary BD reports	IE		r		
Reporting Processes	Executing other reports	IE		r	
	Certifying external monthly reports (BD reports)	IE		r	
	Printing daily production reports (see report list)	X/PTR	r		
	Executing internal management reports	IE		r	
	Reviewing internal management reports	IE		r	
	Responding to new report requests	IE	i,r	i,r	
	Agency JCL, report development/maintenance			i,r	
	Agency dataframe development/maintenance		r	i,r	
Daily System Balancing	GL	r	r		
System Balancing	Designate fund balance accounts	GL		d,e	
Year end Processes	Accounting activities for 13th period	GL		r,e	
Other Functions/Tasks					

LEGEND: d = definition, I= investigation, r = review, e = entry/input, q = request



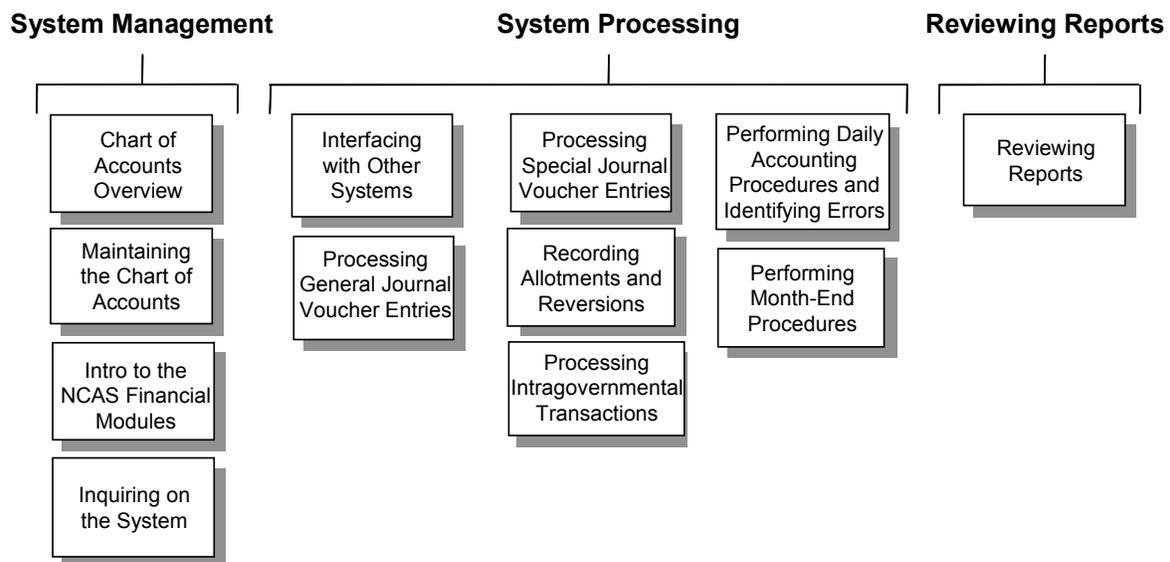
Course Summary

Course Summary

This course provided a detailed overview of the North Carolina Accounting System (NCAS) from an agency's fiscal department perspective. It also provided the knowledge and tools necessary for controlling an agency's financial transactions. As an agency manager, accountant or project coordinator, you should be able to:

- Maintain your agency's Chart of Accounts
- Inquire on the General Ledger module
- Process journal voucher entries
- Understand how financial transactions from external systems are interfaced to the NCAS
- Perform daily accounting procedures
- Identify and correct errors
- Perform month-end procedures
- Record allotments and reversions
- Process intragovernmental transactions

The following diagram illustrates the flow of these activities:



Over 95% of these transactions are automatically generated by the North Carolina Accounting System when purchase orders, invoices, checks and inventory transactions are processed.

The job of an agency's fiscal personnel, therefore, is to *oversee and audit* this process to:

- Ensure that the system is balanced
- Ensure that activity has posted to the correct accounting distributions
- Identify any errors that have occurred
- Correct source system errors or make the necessary journal entries

It is important that your agency distribute these responsibilities and that they be performed on a daily basis. This will ensure that errors don't accumulate and will allow your agency to produce monthly reports on time.