



**NCFS**

*North Carolina Financial System*

# NCFS General Ledger

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Darlene Langston,  
*NCFS Finance Manager*

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North Carolina Financial System  
NC Office of the State Controller - OSC



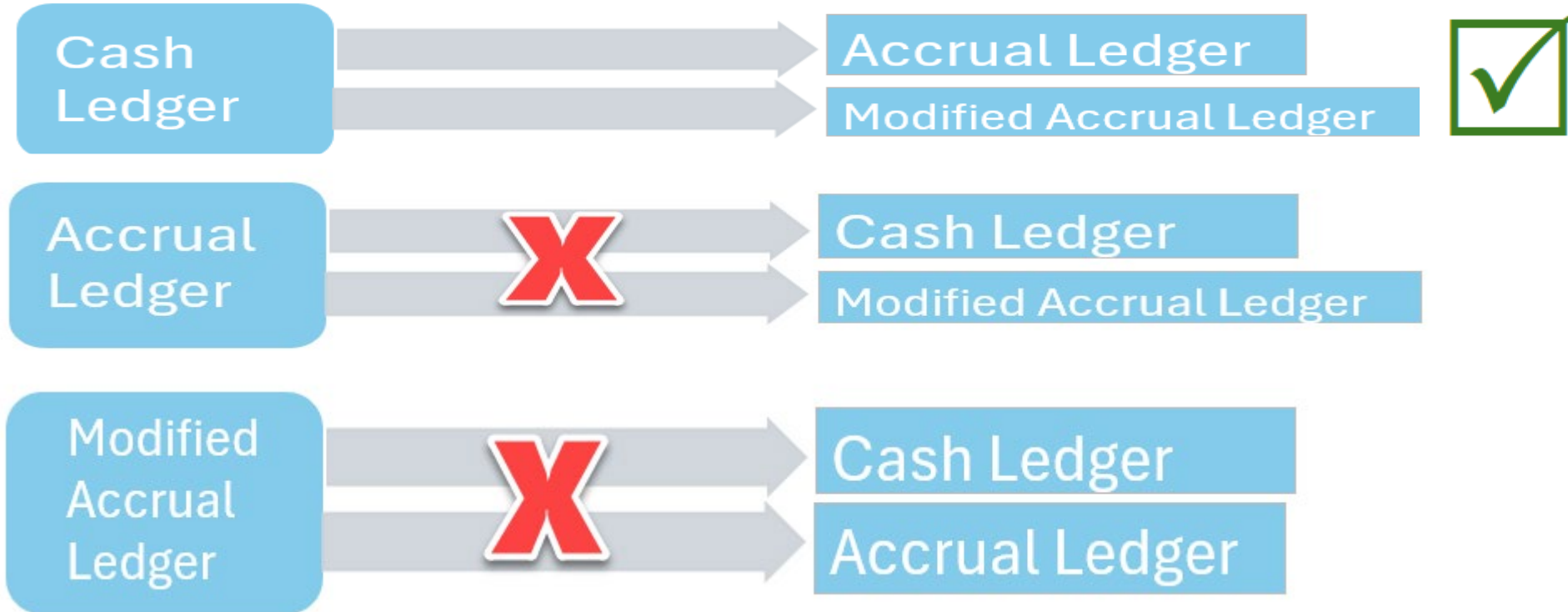
# Three Ledgers in NCFS

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# Three Ledgers in NCFS

- Three ledgers
  - Cash ledger is Primary ledger
  - Modified Accrual and Accrual are Secondary ledgers



# Three ledgers, continued

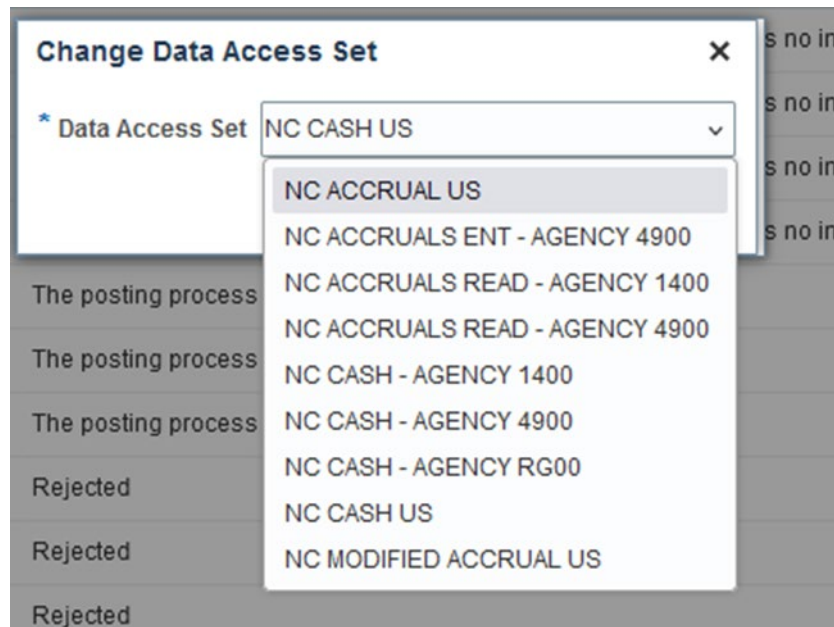
Change to the appropriate ledger in the Data Access Set



Data Access Set: NC CASH US [\[Change\]](#)



Select NC CASH – AGENCY XXXX or NC ACCRUALS ENT – AGENCY XXXX



Agencies may have NC ACCRUALS ENT or NC ACCRUALS READ options.

Agency access is determined by security roles  
NC ACCRUAL ENT is for journal entry in either the accrual or modified accrual ledger

NC ACCRUAL READ is for users with inquiry only in both accrual ledgers

# Enter Accrual Journals

## Confirm your data access set

Data Access Set: NC ACCRUALS ENT - AGENCY 4900

Create Journal ?

Journal Batch ? | Show More

Journal Batch

Description

Balance Type Actual

\* Accounting Period Jun-24

Attachments None +

Journal ? | Show More

Journal

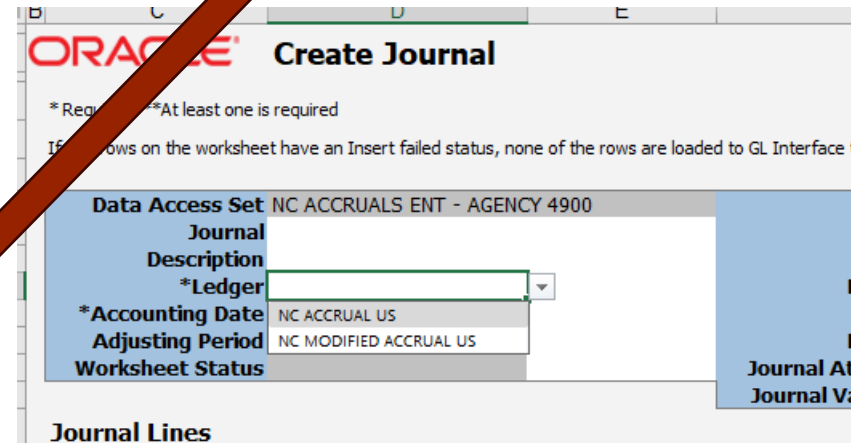
Description

\* Ledger NC ACCRUAL US

\* Accounting Date All

\* Category NC MODIFIED ACCRUAL US

You can select either the NC ACCRUAL US or NC MODIFIED ACCRUAL US on the Create Journals screen or the Create Journals in spreadsheet



**ORACLE Create Journal**

\* Required \*At least one is required

If rows on the worksheet have an Insert failed status, none of the rows are loaded to GL Interface

Data Access Set	NC ACCRUALS ENT - AGENCY 4900
Journal Description	
* Ledger	NC ACCRUAL US
* Accounting Date	NC ACCRUAL US
Adjusting Period	NC MODIFIED ACCRUAL US
Worksheet Status	

Journal Lines

# Three ledgers, continued



Data Access Set: NC ACCRUAL US [Change]

Inquire on Detail Balances



▲ Search

\* Ledger or Ledger Set



Data Access Set: NC ACCRUAL US [Change]

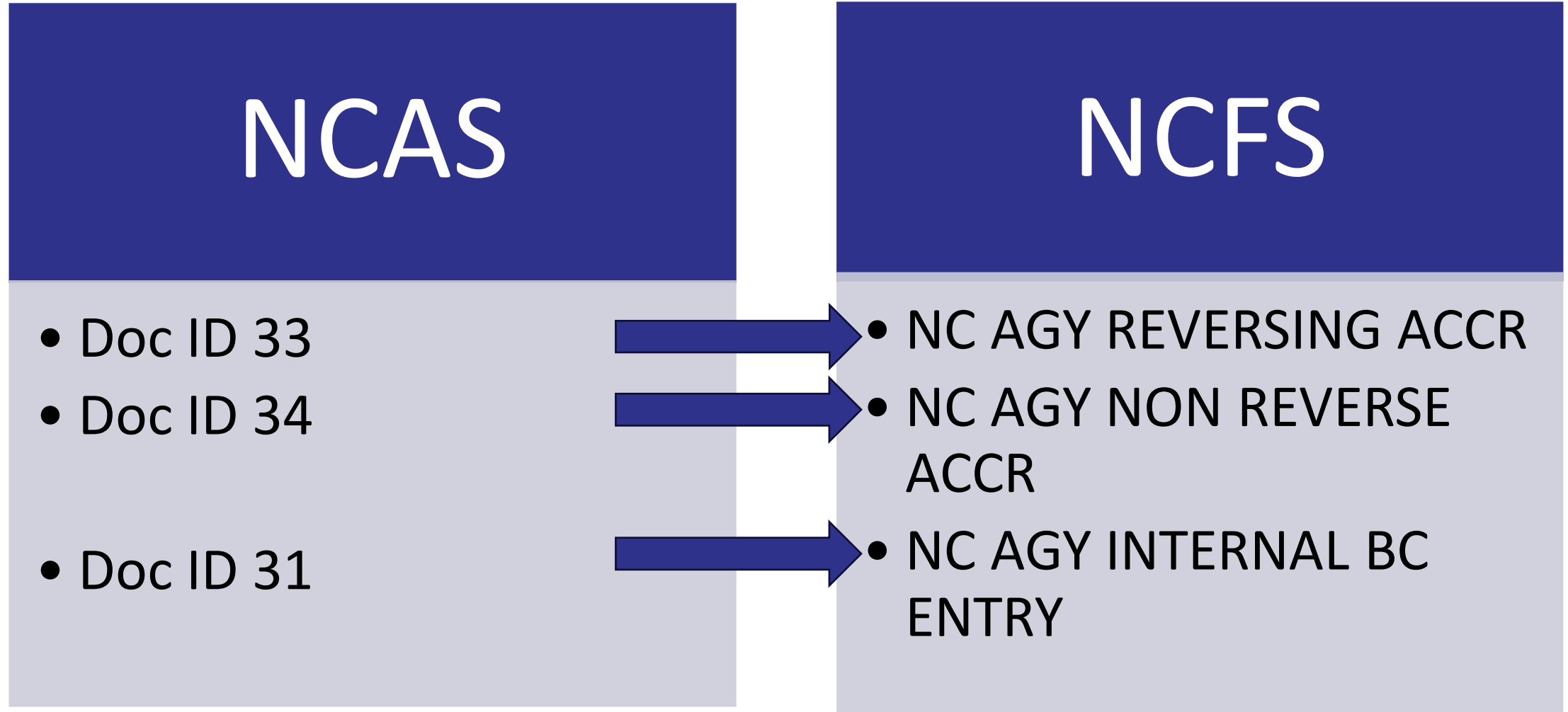
Inquire on Detail Balances



▲ Search

\* Ledger or Ledger Set

# Journal Categories



Approval Flow for NC AGY REVERSING ACCR and NC AGY NON REVERSE ACCR is the same as the NC AGY INTERNAL BC & must be approved in both Accrual Ledgers; Posting occurs daily at 5:30 am, 9:45 am and 1:00 pm



# NCFS Procure to Pay

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Gwen Earp  
*NCFS Materials Manager*

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North Carolina Financial System  
NC Office of the State Controller - OSC

# Accounts Payable Accruals in NCFS

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# Accounts Payable Accruals in NCFS

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## 2 Categories of AP Invoice Accruals

Invoices Created  
and Validated but  
Unpaid at EOD  
June 28th

Invoices Created  
after July 1st

# Accounts Payable Accruals in June

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# Accounts Payable June Accruals

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- Invoices entered and validated but unpaid at the end of day June 28<sup>th</sup> will post to a default liability account.
  - Supplier Invoices default with the liability account on the supplier record
    - Most suppliers are set up with the standard 21110000-Accounts Payable (A10) default
    - Some suppliers that we identified in the following categories were updated on the supplier record with the following default liability accounts:
      - NC Local Government/School Systems 21131000 (A16)
      - Federal Government 211320000 (A17)
      - Out of State Government/School Systems 21132500 (A15)
  - Party Payments default with 21110000-Accounts Payable (A10)
  - Employee Reimbursements default with 21111000-Due to Employees (A11)

**Unpaid Invoices must be in a validated status to be accounted to the accrual ledger.**  
Please ensure unpaid invoices keyed into NCFS by EOD June 28<sup>th</sup> are in a validated status to be picked up for default accrual in June.

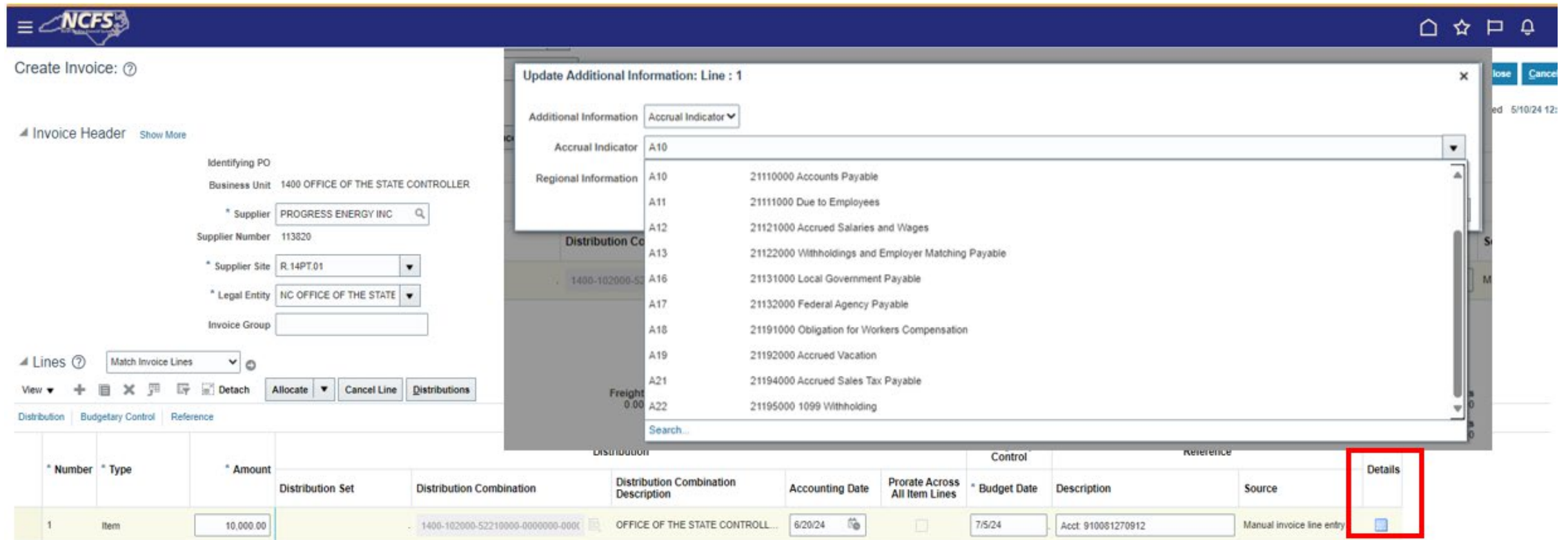
# Accounts Payable June Accruals

- Agencies should review AP invoices keyed through June to verify the system generated default accruals are correct.
- NC AP Accrual Reclass Report (Prior Year Invoices) RPT-RTR-172 to assist with review
- Report will have 2 tabs
  - Tab 1 will display all unpaid invoices as of June 28th with the default posted liability account and account description for agency review.

Business Unit	Supplier Number	Supplier	Creation Date	Invoice Date	Invoice Number	Line	Amount	Last Date Invoice Updated	Accr Indicator	Accr Indicator Description	Posted Liability Account from the Invoice	Account Description	Reclass Needed (Y/DEAFULT)
0900 DEPARTMENT OF JUSTICE	12353	DOA MOTOR FLEE	06/20/2023	05/31/2023	2916085	0001	300.00				21241500	GOV INTER PAY-INTERN SVC	DEFAULT
0900 DEPARTMENT OF JUSTICE	12354	DOA MOTOR FLEE	06/20/2023	05/31/2023	2916085	0002	532.00				21241500	GOV INTER PAY-INTERN SVC	DEFAULT
0900 DEPARTMENT OF JUSTICE	12355	BLACKS TIRE SERV	06/20/2023	06/08/2023	31 0039978	0001	298.40				21110000	ACCOUNTS PAYABLE	DEFAULT
0900 DEPARTMENT OF JUSTICE	12356	BLACKS TIRE SERV	06/20/2023	06/08/2023	31 0039978	0002	5.97				21110000	ACCOUNTS PAYABLE	DEFAULT
0900 DEPARTMENT OF JUSTICE	12476	AB SCIEX LLC	06/29/2023	06/21/2023	210213967	0001	32,109.87				21110000	ACCOUNTS PAYABLE	DEFAULT
0900 DEPARTMENT OF JUSTICE	12477	AB SCIEX LLC	06/29/2023	06/21/2023	210213967	0002	2,870.17				21110000	ACCOUNTS PAYABLE	DEFAULT

# Accounts Payable Accrual Indicators

- If default liability account is not accurate (ex. thresholds), agencies can manually add an accrual indicator to the invoice line.
- Accrual indicators can be updated before or after an invoice is paid.



**Create Invoice: ?**

**Invoice Header** [Show More](#)

Identifying PO  
 Business Unit 1400 OFFICE OF THE STATE CONTROLLER  
 \* Supplier PROGRESS ENERGY INC  
 Supplier Number 113820  
 \* Supplier Site R.14PT.01  
 \* Legal Entity NC OFFICE OF THE STATE  
 Invoice Group

**Lines ?** [Match Invoice Lines](#)

View [+](#) [-](#) [X](#) [\[Icon\]](#) [\[Icon\]](#) [Detach](#) [Allocate](#) [Cancel Line](#) [Distributions](#)

Distribution | Budgetary Control | Reference

* Number	* Type	* Amount	Distribution Set	Distribution Combination	Distribution Combination Description	Accounting Date	Prorate Across All Item Lines	* Budget Date	Description	Source	Details
1	Item	10,000.00		1400-102000-52210000-0000000-0000	OFFICE OF THE STATE CONTROLL...	6/20/24	<input type="checkbox"/>	7/5/24	Acct: 910081270912	Manual invoice line entry	<a href="#">Details</a>

**Update Additional Information: Line : 1**

Additional Information Accrual Indicator

Accrual Indicator A10

Regional Information

A10	21110000 Accounts Payable
A11	21111000 Due to Employees
A12	21121000 Accrued Salaries and Wages
A13	21122000 Withholdings and Employer Matching Payable
A16	21131000 Local Government Payable
A17	21132000 Federal Agency Payable
A18	21191000 Obligation for Workers Compensation
A19	21192000 Accrued Vacation
A21	21194000 Accrued Sales Tax Payable
A22	21195000 1099 Withholding

Search...

# Accounts Payable June Accruals

- Once accrual indicators have been updated on the invoice to the correct the liability account, agencies should review report Tab 1 again to ensure accuracy.

Supplier	Creation Date	Invoice Date	Invoice Number	Line	Amount	Last Date Invoice Updated	Accr Indicator	Accr Indicator Description	Posted Liability Account from the Invoice	Account Description	Reclass Needed (Y/DEAFULT)
DOA MOTOR FLEE	06/20/2023	05/31/2023	2916085	0001	300.00	07/15/2024	A10	21110000 Accounts Payable	21241500	GOV INTER PAY-INTERN SVC	Y
DOA MOTOR FLEE	06/20/2023	05/31/2023	2916085	0002	532.00	07/15/2024	A10	21110000 Accounts Payable	21241500	GOV INTER PAY-INTERN SVC	Y
BLACKS TIRE SERV	06/20/2023	06/08/2023	31 0039978	0001	298.40	07/20/2024	A10	21110000 Accounts Payable	21110000	ACCOUNTS PAYABLE	N
BLACKS TIRE SERV	06/20/2023	06/08/2023	31 0039978	0002	5.97	07/20/2024	A10	21110000 Accounts Payable	21110000	ACCOUNTS PAYABLE	N
AB SCIEX LLC	06/29/2023	06/21/2023	210213967	0001	32,109.87				21110000	ACCOUNTS PAYABLE	DEFAULT
AB SCIEX LLC	06/29/2023	06/21/2023	210213967	0002	2,870.17				21110000	ACCOUNTS PAYABLE	DEFAULT

Agencies can submit a Helpdesk ticket to request OSC update the Supplier default liability account for future use. OSC will analyze supplier use across all agencies to determine if default should be updated.



# Accounts Payable June Accruals

- Tab 2 of the report will display the information necessary for the reclass entry in the format that can be copied and pasted to the journal upload template.
- Agencies should use NC AGY REVERSING ACCR journal category.

Agency	Budget Fund	Account	AMU	Agency_Program	Funding_Source	Project	Inter-Fund	Future 1	Future 2	Future 3	Currency	Debit	Credit
0900	101205	21241500	0000000	0000000	0000	00000000000	000000	0000	000000	00000	USD	832.00	
0900	101205	21110000	0000000	0000000	0000	00000000000	000000	0000	000000	00000	USD		832.00

# Accounts Payable Accruals in July

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# Accounts Payable July Accruals

- Agency AP staff should enter an accrual indicator on all invoice lines keyed in July for June goods and services
- This will be used to “flag” an invoice line for accrual and generate the necessary information for the accrual entry in the July AP Accrual Report.
- NC AP Accrual Injections Report (After Year-End) RPT-RTR-177 will have two tabs.
  - Tab 1 will display detailed invoice information for all invoices entered in July. Invoice lines with an accrual indicator will populate the accrual account and description as shown below for your agency to review.

S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE
Business Unit	Supplier Site	Supplier	Invoice Number	Invoice D	Lin	Amount	Creation C	Last Date Invoice Upd	Payment Dat	Accr Indicat	Accrual Ind Liability Account	Account Description
0900 DEPARTMENT OF JUSTICE	510331454	BANK OF AMERICA	P09022307264106A	07/03/2023	0005	965.24	07/26/2023		07/26/2023	A10	21110000	Accounts Payable
0900 DEPARTMENT OF JUSTICE	510331454	BANK OF AMERICA	P09022307264106A	07/03/2023	0006	148.23	07/26/2023		07/26/2023	A10	21110000	Accounts Payable
0900 DEPARTMENT OF JUSTICE	874658409	DEPARTMENT OF ADULT CORRECTION	490263-KJH	06/13/2023	0001	100.00	07/05/2023		07/05/2023	A26	21231100	Due to Special Revenue
0900 DEPARTMENT OF JUSTICE	874658409	DEPARTMENT OF ADULT CORRECTION	490263	06/13/2023	0001	50.00	07/05/2023		07/05/2023	A26	21231100	Due to Special Revenue
0900 DEPARTMENT OF JUSTICE	874658409	DEPARTMENT OF ADULT CORRECTION	490263	06/13/2023	0002	65.00	07/05/2023		07/05/2023	A26	21231100	Due to Special Revenue
0900 DEPARTMENT OF JUSTICE	560903427	FORMS & SUPPLY INC	110697-0	06/30/2023	0001	40.26	07/10/2023		07/10/2023	A10	21110000	

- During the agency review, if errors are detected the Accrual Indicator (DFF) entered can be changed on the invoice line and the report can be generated again for additional review to ensure accuracy.

# Accounts Payable July Accruals

- Tab 2 of the report will summarize by account combination and liability account in the format that can be copied and pasted to the journal upload template.
- Agencies should use NC AGY REVERSING ACCR journal category.

Agency	Budget Fu	Account	AMU	Agency_Progr	Funding_Sou	Project	Inter-Fund	Future 1	Future 2	Future 3	Currency	Debit	Credit
0900	101202	52430000	0901210	0000000	0000	0000000000	000000	0000	000000	00000	USD	1113.47	
0900	101204	53210000	0901420	0000000	0000	0000000000	000000	0000	000000	00000	USD	215	
0900	101204	53110000	0901440	0000000	0000	0000000000	000000	0000	000000	00000	USD	40.26	
0900	101201	21110000	0000000	0000000	0000	0000000000	000000	0000	000000	00000	USD		1153.73
0900	101202	21231100	0000000	0000000	0000	0000000000	000000	0000	000000	00000	USD		215

# Accounts Payable Accrual Indicators

A10	21110000 Accounts Payable	A38	21241300 Inter-Gov't Payable - Due to Capital Improvement Fund
A11	21111000 Due to Employees	A39	21241400 Inter-Gov't Payable - Due to Enterprise Fund
A12	21121000 Accrued Salaries and Wages	A40	21241500 Inter-Gov't Payable - Due to Internal Service Fund
A13	21122000 Withholdings and Employer Matching Payable	A43	21241800 Inter-Gov't Payable - Due to Pension Trust Fund
A15	21132500 Intergov Pay - Other States	A44	21241900 Inter-Gov't Payable - Due to Agency Fund
A16	21131000 Local Government Payable	A45	21250000 Due to Primary Government Agencies
A17	21132000 Federal Agency Payable	A46	21260000 Due to Component Units
A18	21191000 Obligation for Workers Compensation	A47	21622000 Accrued Interest Payable
A19	21192000 Accrued Vacation	A48	21711000 Deposits Payable - Contract Retainage
A21	21194000 Accrued Sales Tax Payable	A49	21712000 Deposits Payable - Federal Government
A22	21195000 1099 Withholding	A50	21713000 Deposits Payable - NC Funds and Government Units
A23	21196000 Escheats Payable	A51	21714000 Deposits Payable - Patient Deposits
A25	21231000 Intra-Gov't Payable - Due to General Fund	A52	21715000 Deposits Payable - Student Deposits
A26	21231100 Intra-Gov't Payable - Due to Special Revenue Fund	A53	21716000 Deposits Payable - Tenants Deposits
A28	21231300 Intra-Gov't Payable - Due to Capital Improvement Fund	A54	21717000 Deposits Payable - Due to Deferred Compensation Plan Participants
A29	21231400 Intra-Gov't Payable - Due to Enterprise Fund	A55	21719000 Deposits Payable - Funds Held for Others
A30	21231500 Intra-Gov't Payable - Due to Internal Service Fund	A56	21232000 Intra-Gov't Payable - Due to Permanent Fund
A33	21231800 Intra-Gov't Payable - Due to Pension Trust Fund	A57	21232100 Intra-Gov't Payable - Due to Private Purpose Trust
A34	21231900 Intra-Gov't Payable - Due to Agency Fund	A58	21242000 Inter-Gov't Payable - Due to Permanent Fund
A35	21241000 Inter-Gov't Payable - Due to General Fund	A59	21242100 Inter-Gov't Payable - Due to Private Purpose Trust
A36	21241100 Inter-Gov't Payable - Due to Special Revenue Fund	A60	21521000 Medical Claims Payable

# Accruals Special Considerations

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# Invoice and Pcard Interfaces

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## ■ Invoice Interface INT-AP-002

- This interface is set up to receive Accrual indicators on the invoice line in the interface
- Information required for interfacing indicators was sent to agency technical contacts on June 6<sup>th</sup>
  - If your agency sends invoices with this interface, please don't wait to test sending the indicators. Please email [ncfs@ncosc.gov](mailto:ncfs@ncosc.gov) to request testing of accrual files in a lower environment as soon as possible.
  - Capturis agencies should contact Capturis to make sure they can send accrual indicators if required.
- Accrual indicators can also be updated on the invoice line manually once the invoice is interfaced

# Invoice and Pcard Interfaces

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## ■ Party Payment Interface INT-AP-030

- This interface is not set up to receive Accrual indicators
  - Accrual indicators can be added manually to the line after the party payment interfaces or
  - Agencies can use the New NCFS AP Accrual Report to assist in creating a manual journal entry to accrue these. System source is a column in the report to determine what may need a manual journal for accrual from the interface.
  - This also applies to Party Payments uploaded by OSC. Agencies will be responsible for manually adding the accrual indicator on the line or completing a manual journal entry for these invoices.
  - Agencies should use NC AGY REVERSING ACCR journal category for these manual accruals.

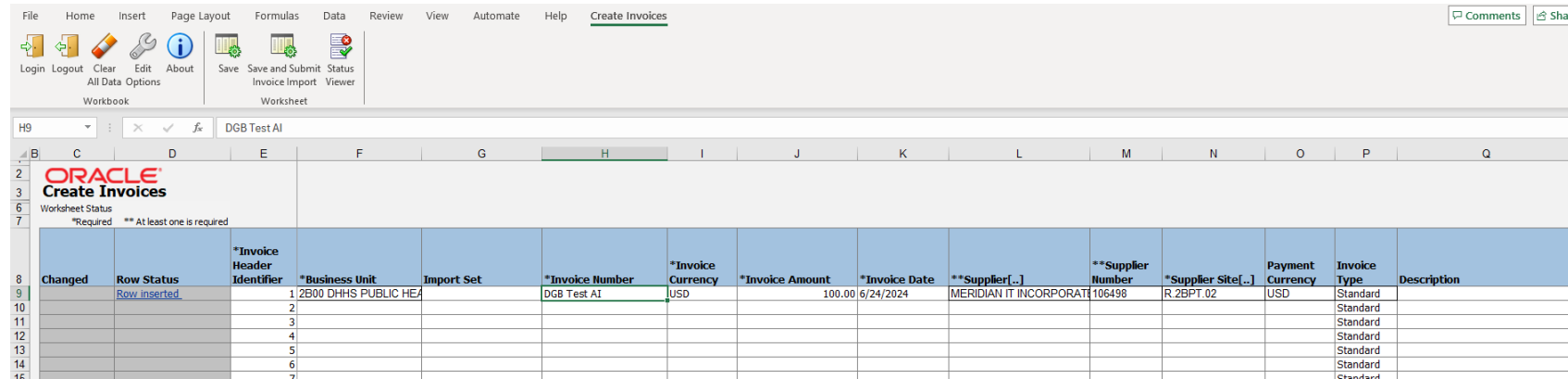
## ■ Pcard Interface from BOA

- Pcard interface was paused on June 24<sup>th</sup>. Any invoices interfaced after this date will load in July and will not be accrued to the default accounts.
- Agencies can manually flag lines of the invoice with accrual indicators, or they can use the Pcard Invoice Report RPT-AP-043 to filter for June purchase dates and enter a manual journal for accrual. Agencies should use NC AGY REVERSING ACCR journal category for these manual accruals.



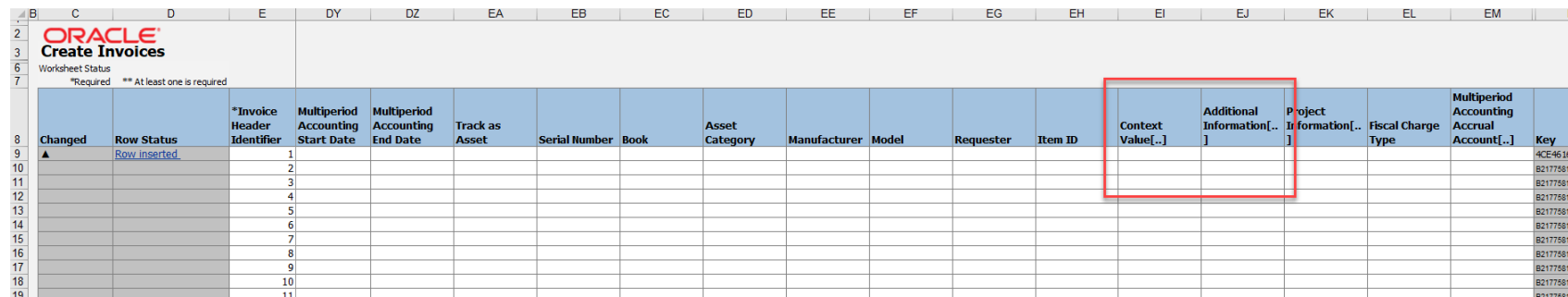
# ADFDI Invoice Upload Accrual Fields

- The ADFDI Invoice Upload does allow for upload of the accrual indicators with the invoice information.



Worksheet: DGB Test AI

Changed	Row Status	*Invoice Header Identifier	*Business Unit	Import Set	*Invoice Number	*Invoice Currency	*Invoice Amount	*Invoice Date	**Supplier[...]	**Supplier Number	*Supplier Site[...]	Payment Currency	Invoice Type	Description
	Row inserted	1	ZB00 DHHS PUBLIC HEA		DGB Test AI	USD	100.00	6/24/2024	MERIDIAN IT INCORPORAT	106498	R.ZBPT.02	USD	Standard	
		2											Standard	
		3											Standard	
		4											Standard	
		5											Standard	
		6											Standard	
		7											Standard	

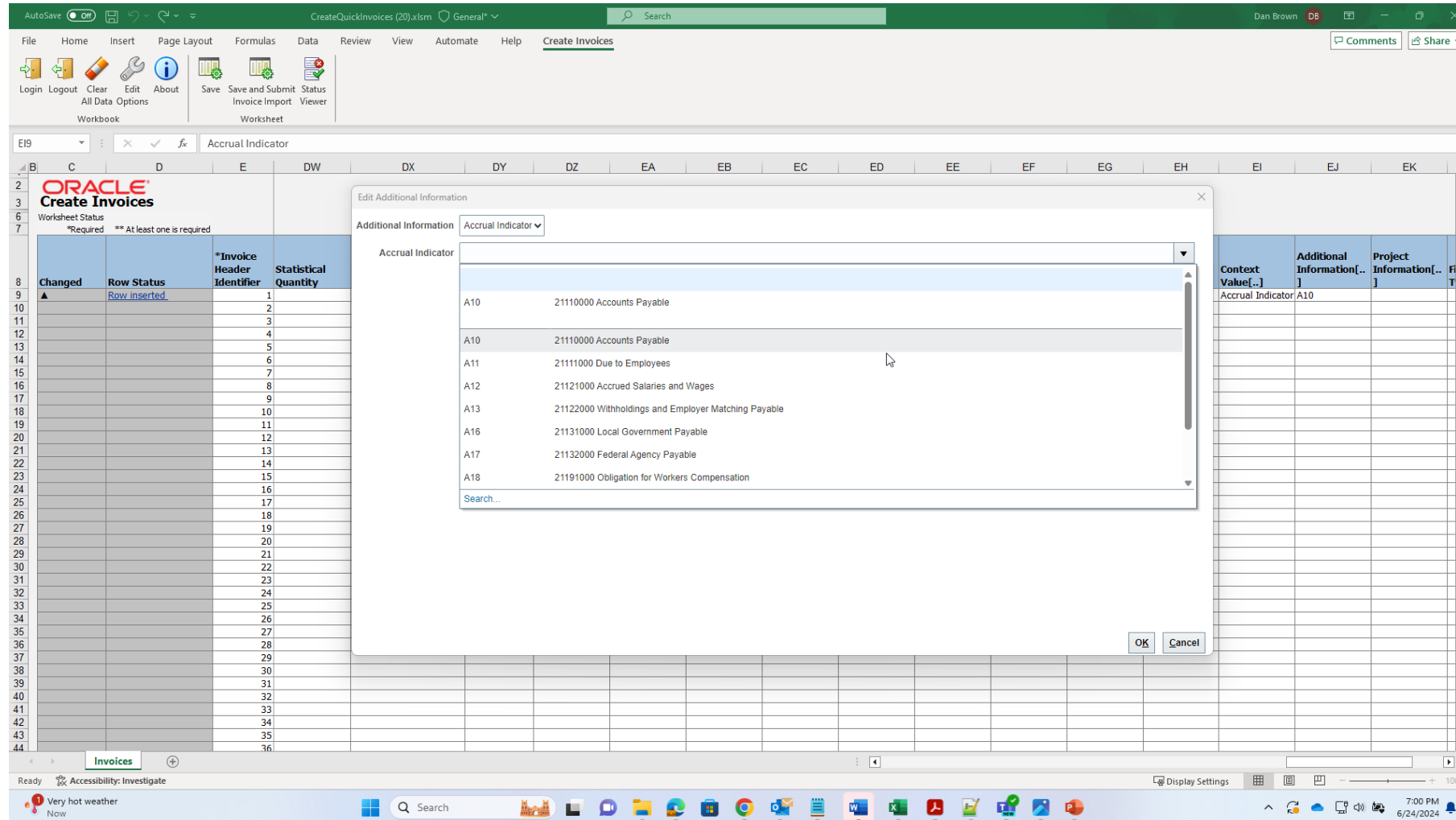


Worksheet: DGB Test AI

Changed	Row Status	*Invoice Header Identifier	Multiperiod Accounting Start Date	Multiperiod Accounting End Date	Track as Asset	Serial Number	Book	Asset Category	Manufacturer	Model	Requester	Item ID	Context Value[...]	Additional Information[...]	Project Information[...]	Fiscal Charge Type	Multiperiod Accounting Account[...]	Key
	Row inserted	1																4CE46160
		2																B2177581W
		3																B2177581W
		4																B2177581W
		5																B2177581W
		6																B2177581W
		7																B2177581W
		8																B2177581W
		9																B2177581W
		10																B2177581W
		11																B2177581W

# ADFDI Invoice Upload Accrual Fields

- Double click on column EI, and you will be able to select from a list of valid values.



The screenshot shows the Oracle Create Invoices application interface. A dialog box titled "Edit Additional Information" is open, displaying a list of accrual indicators. The list includes:

Accrual Indicator	Description
A10	21110000 Accounts Payable
A10	21110000 Accounts Payable
A11	21111000 Due to Employees
A12	21121000 Accrued Salaries and Wages
A13	21122000 Withholdings and Employer Matching Payable
A16	21131000 Local Government Payable
A17	21132000 Federal Agency Payable
A18	21191000 Obligation for Workers Compensation

The background shows a spreadsheet with columns labeled B through EK. The "Accrual Indicator" column (EI) is highlighted, and the dialog box is positioned over it. The spreadsheet also shows a table with columns for "Context Value", "Additional Information", and "Project Information".

# Fixed Asset Accruals-July

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- The fixed assets module of NCFS will remain open until midnight July 21st
- Agencies can capitalize assets for invoices keyed through that date
- The fixed assets module will post the accrual (expense and liability) to the accrual ledger only
- For any invoices that have been capitalized during this period agencies will need to remove the Accrual Indicator from the invoice so that the accrual will not be duplicated
- Any asset transfers or asset retirements must be completed in the fixed assets module prior to July 21<sup>st</sup>. Asset additions and asset adjustments should be completed prior to July 21<sup>st</sup>, but can be backdated if deemed significant by OSC.

*Please note, these significant additions and adjustments completed after July 21<sup>st</sup> will be reconciling items on your fixed asset reports. Additionally, general ledger entries will be needed in FY24 & FY25 for the accrual ledger to correctly account for these late significant asset additions and adjustments.*

# Questions

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# NCFS Contact Information

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- NCFS Contact Center

[ncfs@ncosc.gov](mailto:ncfs@ncosc.gov)

919-707-0795

866-292-4314

- NCFS Web Inquiry Submissions

- <https://www.osc.nc.gov/contact/ncfs-inquiry>



**NCFS**

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