



NCFS

North Carolina Financial System

NCFS General Ledger



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NC Office of the State Controller - OSC

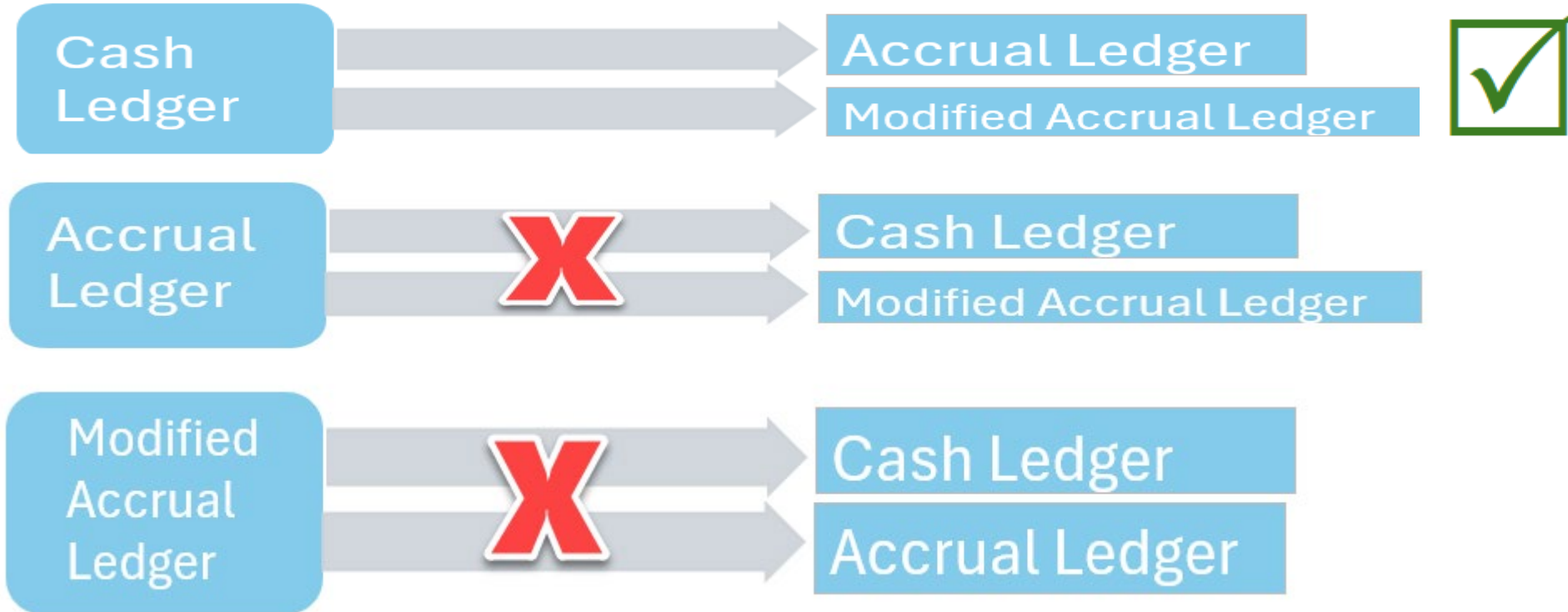


Three Ledgers in NCFS



Three Ledgers in NCFS

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



Three ledgers, continued

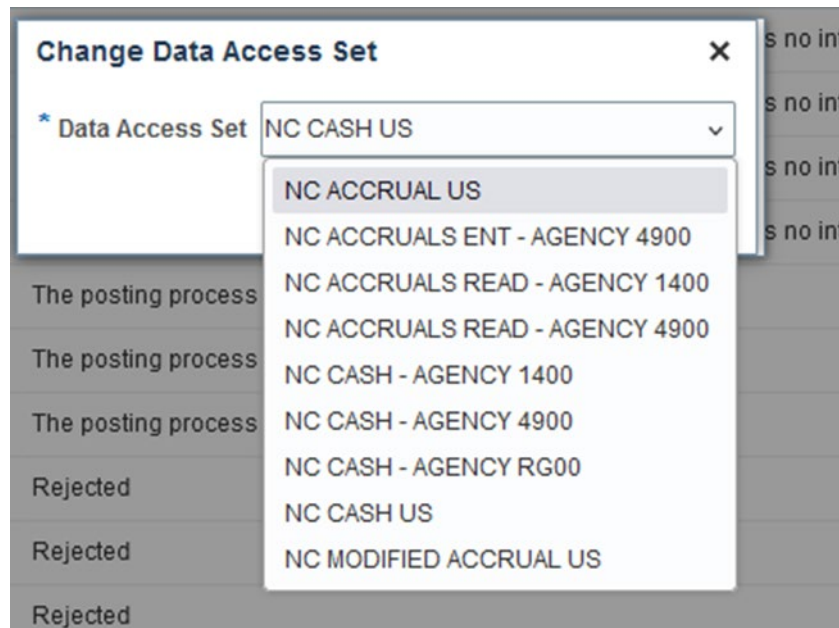
Change to the appropriate ledger in the Data Access Set



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

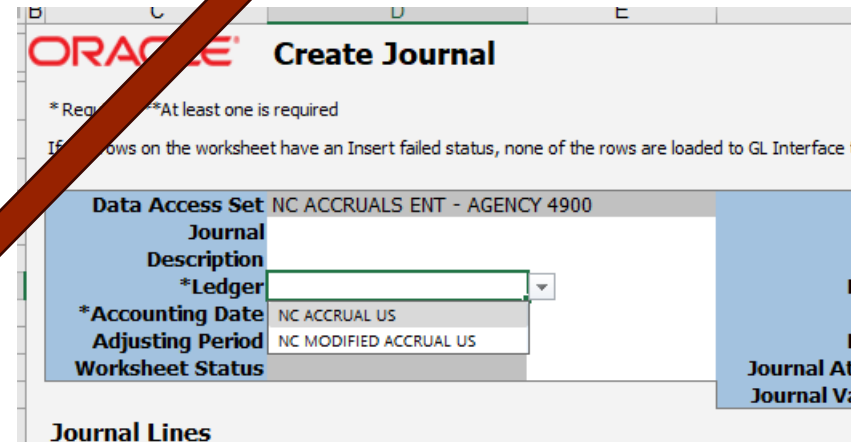
Description

* 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 ▼

Accounts Receivable Accruals



Accounts Receivable Accruals

- High level overview of the NCFS AR accrual process
 - July Cash Ledger Deposits:
 - When journals are entered in NCFS, agencies will need to key the receivable account in the line level description for any deposit that needs to be accrued
 - The receivable account in the description will be the identifier the deposit needs to be accrued
 - Agencies will utilize the NC Agency GL Detailed Transaction Report (RPT-RTR-165) and filter for receivable accounts in the description column

Accounts Receivable Accruals

Data Access Set: NC CASH US

Edit Journal

Save Post Cancel

Journal Batch: 2B00 Dep July for AR ACC Test | Show More

Journal Batch 2B00 Dep July for AR ACC Test
 Description 2B00 Dep July for AR ACC Test
 Balance Type Actual
 * Accounting Period Jul-24
 Attachments None +

Source Manual
 Approval Status Approved
 Funds Status Reserved
 Batch Status Posted
 Completion Status Complete

Balances

PTD Total

No lines selected.

Journal | Show More

Journal 2B00 Dep July for AR ACC Test
 Description 2B00 Dep July for AR ACC Test
 * Ledger NC CASH US
 Accounting Date 7/1/24
 * Category DEP - CASH & CHECK

2B00 Dep July for AR ACC Test | Journal Actions

Currency USD US Dollar
 Conversion Date 7/1/24
 Conversion Rate Type User
 Conversion Rate 1
 Inverse Conversion Rate 1

Accounts Receivable Accruals

Create Journals

Journal Lines ?

Actions View Format + [Icons] Detach Wrap

Line	* Account	Entered (USD)		Description
		Debit	Credit	
▶ 1	2B00-133403-42400046-2B15370-0000000-2000-2000400000-000000-0000-000000-000000		77,487.48	11320000
▶ 2	2B00-131303-42400059-2B05650-0000000-2000-2004000000-000000-0000-000000-000000		50,803.00	11320000
▶ 3	2B00-131303-47120000-2B05650-0000000-2000-2000400000-000000-0000-000000-000000		484.68	11320000
▶ 4	2B00-133403-11120000-0000000-0000000-0000-000000000000-000000-0000-000000-000000	77,487.48		
▶ 5	2B00-131303-11120000-0000000-0000000-0000-000000000000-000000-0000-000000-000000	51,287.68		
Total		128,775.16	128,775.16	

Lines with receivable account identifies AR accrual need.



Spreadsheet


*Future 1 [..]	*Future 2 [..]	*Future 3 [..]	*Currency	**Entered Debit	**Entered Credit	Conversion Date	Conversion Rate Type	Conversion Rate	Accounted Debit	Accounted Credit	Line Description
1000	000000	00000	USD		100.00						11320000
1000	000000	00000	USD	100.00							

Accounts Receivable Accruals



North Carolina Financial System
 Office of State Controller
 NC Agency GL Detailed Transaction Report (RPT-RTR-165)
 05/13/2024 03:47:47 AM

Use the NC Agency Detailed Transaction Report (RPT-RTR-165) and filter on the Journal Line Description.



Parameters

Ledger	NC CASH US
Agency	2B00-DHHS PUBLIC HEALTH
Fiscal Year	2025
Accounting Period	Jul-24

Ledger Name	Accounting Period	GL Accounting Date	Posting Date	Journal Category	Journal Source	Journal Batch Name	Journal Name	Journal Line Description	Agency Number	Budget Code	Budget Fund	Natural Account
NC CASH US	Jul-24	07/01/2024	05/10/2024	DEP - CASH & CHECK	Manual	2B00 Dep July for AR ACC Test	2B00 Dep July for AR ACC Test		2B00	14430	131303	11120000
NC CASH US	Jul-24	07/01/2024	05/10/2024	DEP - CASH & CHECK	Manual	2B00 Dep July for AR ACC Test	2B00 Dep July for AR ACC Test	11320000	2B00	14430	131303	47120000
NC CASH US	Jul-24	07/01/2024	05/10/2024	DEP - CASH & CHECK	Manual	2B00 Dep July for AR ACC Test	2B00 Dep July for AR ACC Test	11320000	2B00	14430	131303	42400059
NC CASH US	Jul-24	07/01/2024	05/10/2024	DEP - CASH & CHECK	Manual	2B00 Dep July for AR ACC Test	2B00 Dep July for AR ACC Test		2B00	14430	133403	11120000
NC CASH US	Jul-24	07/01/2024	05/10/2024	DEP - CASH & CHECK	Manual	2B00 Dep July for AR ACC Test	2B00 Dep July for AR ACC Test	11320000	2B00	14430	133403	42400046

AMU Code	Agency Program	Funding Source	Project	InterFund	Future 1	Future 2	Future 3	Debit Amount	Credit Amount
0000000	0000000	0000	0000000000	000000	0000	000000	00000	51,287.68	-
2B05650	0000000	2000	2000400000	000000	0000	000000	00000	-	484.68
2B05650	0000000	2000	2004000000	000000	0000	000000	00000	-	50,803.00
0000000	0000000	0000	0000000000	000000	0000	000000	00000	77,487.48	-
2B15370	0000000	2000	2000400000	000000	0000	000000	00000	-	77,487.48

Use the filtered data to create the journal in a spreadsheet

Accounts Receivable Accruals

Upload Journals in both the
 Accrual and Modified Accrual
 Ledgers
 Accounting Date of 6/30/24
 Adjusting Period 13_Jun-24

ORACLE Create Journal

* Required **At least one is required

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

Data Access Set	NC ACCRUALS ENT - AGENCY 1400	Group ID	
Journal Description		*Source	Spreadsheet
*Ledger	NC ACCRUAL US	*Category	NC AGY REVERSING ACCR
*Accounting Date	6/30/2024	Reversal Period	Jul-24
Adjusting Period	13_Jun-24	Reversal Date	
Worksheet Status		Reference Date	
		Journal Attachment URLs	
		Journal Validation Status	

Journal Lines

Changed	Row Status

ORACLE Create Journal

* Required **At least one is required

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

Data Access Set	NC ACCRUALS ENT - AGENCY 1400	Group ID	
Journal Description		*Source	Spreadsheet
*Ledger	NC MODIFIED ACCRUAL US	*Category	NC AGY REVERSING ACCR
*Accounting Date	6/30/2024	Reversal Period	Jul-24
Adjusting Period	13_Jun-24	Reversal Date	
Worksheet Status		Reference Date	
		Journal Attachment URLs	
		Journal Validation Status	

Total Entered Debit
Total Entered Credit
Total Accounted Debit
Total Accounted Credit

Journal Lines

Changed	Row Status	*Agency [..]	*Budget Fund [..]	*Account [..]	*Agency Mgmt Unit [..]	*Agency Progra	*Funding Source [..]

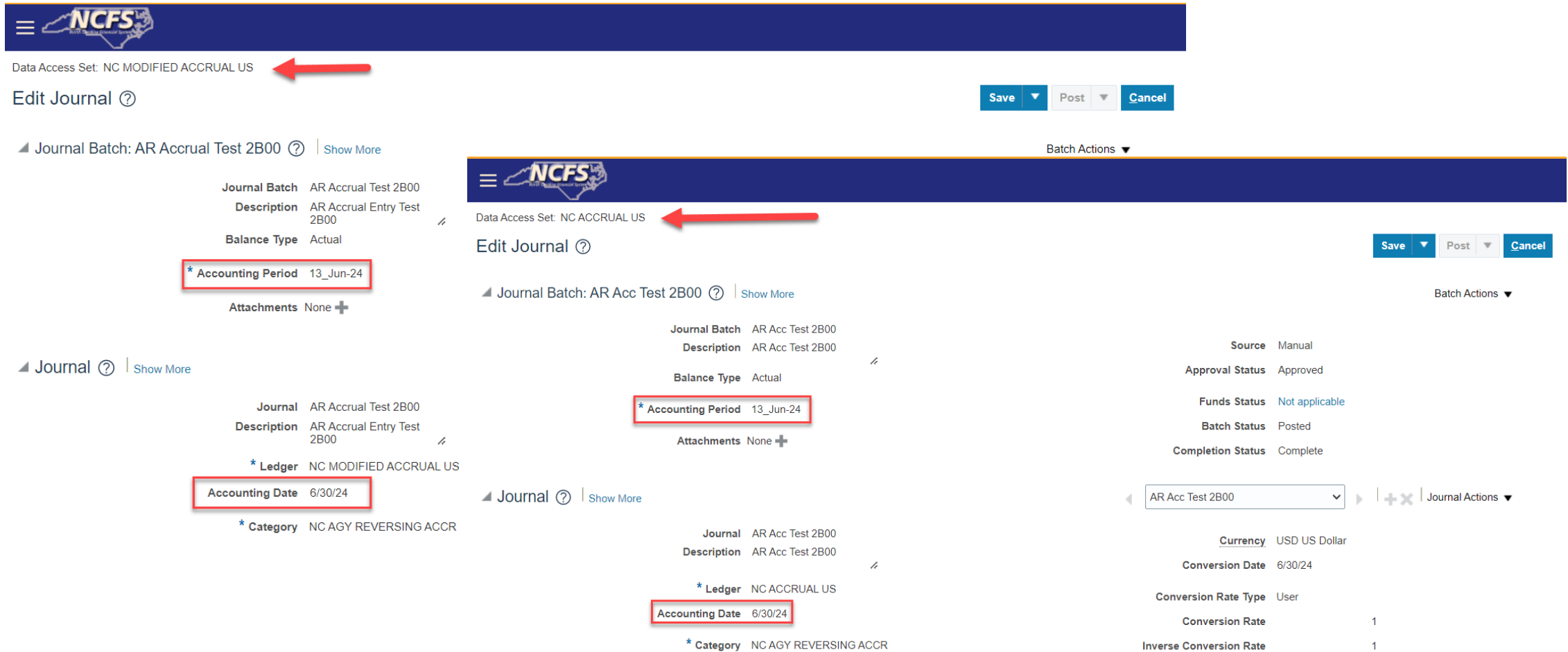
Use the NC AGY
 REVERSING
 ACCR Category
 and a Reversal
 Period of Jul-24



Walkthrough of 165 to Journal Upload

Accounts Receivable Accruals

Approval Flow for NC AGY REVERSING 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
North Carolina Financial System

Data Access Set: NC MODIFIED ACCRUAL US

Edit Journal ?

Journal Batch: AR Accrual Test 2B00 ? | Show More

Journal Batch AR Accrual Test 2B00
Description AR Accrual Entry Test 2B00
Balance Type Actual
* Accounting Period 13_Jun-24
Attachments None +

Journal ? | Show More

Journal AR Accrual Test 2B00
Description AR Accrual Entry Test 2B00
* Ledger NC MODIFIED ACCRUAL US
Accounting Date 6/30/24
* Category NC AGY REVERSING ACCR

NCFS
North Carolina Financial System

Data Access Set: NC ACCRUAL US

Edit Journal ?

Journal Batch: AR Acc Test 2B00 ? | Show More

Journal Batch AR Acc Test 2B00
Description AR Acc Test 2B00
Balance Type Actual
* Accounting Period 13_Jun-24
Attachments None +

Journal ? | Show More

Journal AR Acc Test 2B00
Description AR Acc Test 2B00
* Ledger NC ACCRUAL US
Accounting Date 6/30/24
* Category NC AGY REVERSING ACCR

Source Manual
Approval Status Approved
Funds Status Not applicable
Batch Status Posted
Completion Status Complete

AR Acc Test 2B00 | Journal Actions

Currency USD US Dollar
Conversion Date 6/30/24
Conversion Rate Type User
Conversion Rate 1
Inverse Conversion Rate 1

Accounts Receivable Accruals, Recap

NCAS



- Transactions “flagged” with accrual account
- AR “Injected” with AP

NCFS



- Accrual Account entered as Description on Journal line
- 2 Journals separate from AP

Accounts Payable Mail Service Center

Since the Mail Service Center payments are interfaced monthly as an intercompany (IC) transfer, agencies will not have the option to add accrual indicators.

OSC will summarize the IC entries and record the accrual for the agencies after the mail interface occurs

Agencies will need to review entries for accuracy



NCFS

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