GL-28 Journal Category and Approval Chart

Purpose

The purpose of this Quick Reference Guide (**QRG**) is to provide a comprehensive list of all valid Cash and non-Cash journal categories in North Carolina Financial System (**NCFS**).

Introduction and Overview

This QRG covers all the valid General Ledger Journal categories and its Approval Charts including Cash and non-Cash across all the ledgers.

Category Value Listing

There are 9 steps to complete this process.

Step 1. **NCFS Journal Entries for Deposits**: The NCFS Deposit Categories listed below are all valid deposit categories, deposit types, and approval workflow for the Journal section.

NCFS Journal Categories for Deposits

DEP - ACH	Approved by Agency and DST
DEP - CASH & CARD	Approved by Agency only

DEP - CREDIT CARD	Approved by Agency only
DEP - INTEREST ALLOCATION	Approved by Agency only (interfaced)
DEP - STIF	Approved by Agency only (interfaced)
DEP - WIRE	Approved by Agency and DST

Step 2. **NCFS Journal Entries for Disbursements**: The NCFS Disbursement Categories listed below are all valid disbursement categories, disbursement types and approval workflow for both the Journal section and Journal lines.

NCFS Journal Categories for Disbursements

PAY 1 - DEBT SERVICE	Approved by Agency & OSC Central Compliance
PAY 2 - PAYROLL	Approved by Agency & OSC Central Compliance
PAY 3 - STATE AID	Approved by Agency & OSC Central Compliance
PAY 4 - HEALTH/PROVIDER	Approved by Agency & OSC Central Compliance
PAY 5 - E-PAYMENT	Approved by Agency & OSC Central Compliance
PAY 6 - GENERAL EXPENSE	Approved by Agency & OSC Central Compliance
PAY 7 - TRANSFERS OUT	Approved by Agency & OSC Central Compliance
PAY 8 - REVENUE REFUNDS	Approved by Agency & OSC Central Compliance
PAY 9 - IGO	Approved by Agency & OSC Central Compliance
PAY 10 - SPECIAL FUNDS	Approved by Agency & OSC Central Compliance
PAY - STIF - AP	Approved by Agency only (interfaced)
PAY - STIF - EPAY	Approved by Agency only (interfaced)

Valid DFF Type Codes for Cash Account Journal Lines

PAY - DISBURSEMENT	General expense & payroll disbursements
PAY - OTHER	Additional disbursements
PAY - STIF	Manual & e-pay disbursements from DST interface

Step 3. **NCFS Journal Entries for OSC only categories**: The NCFS OSC only Categories listed below are all valid categories and approval workflow for both the Journal section and Journal lines.

NCFS Journal Categories for OSC-only Categories

OSC UNRESERVE FB RECLASS	Approved by OSC Management
OSC FB TF OUT TO NON-REV	Approved by OSC Management
OSC INTER-RESV TRANSFER	Approved by OSC Management
OSC ANNUAL EST REVENUE	Approved by OSC Management
OSC ANNUAL APPROPRIATION	Approved by OSC Management
CLEAR	Approved by OSC Management

Step 4. **NCFS Journal Entries for Statewide Accruals**: The NCFS Statewide Accruals listed below are all valid categories and approval workflow for both the Journal section and Journal lines.

NCFS JOURNAL CATEGORIES FOR STATEWIDE ACCRUALS*

*** Categories used to key journals in Accrual & Modified Accrual ledgers**

NC OSC STATEWIDE ACCR	Approved by OSC SADFR
NC OSC STATEWIDE REV ACCR	Approved by OSC SADFR
NC PAYROLL ACCRUAL	Approved by OSC SADFR

Step 5. **NCFS Journal Entries for Agency Internal Journals**: The NCFS Internal Journals listed below are all valid categories and approval workflow for both the Journal section and Journal lines. They are applicable to cash and accrual ledgers.

NCFS Journal Categories for Agency Internal Journals

NC AGY INTERNAL BC ENTRY	Approved by Agency (Primary agencies) or OSC Other Approver (Interface agencies)
NC AGY BANK - INVST ENTRY	Approved by Agency (Primary agencies) or OSC Other Approver (Interface agencies)

Step 6. **NCFS Journal Entries for Accrual Journals**: The NCFS Accrual Journals listed below are all valid categories and approval workflow for both the Journal section and Journal lines. They are applicable to cash and accrual ledgers.

NCFS Journal Categories for Accrual Journals*

***** Categories used to key journals in Accrual & Modified Accrual ledgers**

NC AGY NON REVERSE ACCR	Approved by Agency (Primary agencies) or OSC Other Approver (Interface agencies)
NC AGY REVERSING ACCR	Approved by Agency (Primary agencies) or OSC Other Approver (Interface agencies)

Step 7. **NCFS Journal Entries for DHHS Allocation**: The NCFS DHHS Allocation listed below are all valid categories and approval workflow for both the Journal section and Journal lines. They are applicable to cash and accrual ledgers and restricted to DHHS only (agencies listed below).

NCFS Journal Categories for DHHS Allocation (Agency Approval)*
*** Categories used to key journals in Accrual & Modified Accrual ledgers**

DHHS Expense Allocation	Approved by Agency
DHHS Revenue Distribution	Approved by Agency

*Note: - Agency Approval is applicable for these listed agencies- "2000”, "2100" , "2200" , "2300" , "2400" , "2500" , "2600" , "2700" , "2800" , "2A00" , "2B00" , "3000" , "2D00"

Step 8. **NCFS Journal Entries for Interface Agency Financials**: The NCFS Interface Agency Financials listed below are all valid other categories and approval workflow for both the Journal section and Journal lines.

NCFS Journal Categories for Interface Agency Financials

NCHFA Financial Interface	Approved by OSC Other Approver
NCEL Financials Interface	Approved by OSC Other Approver
DOT Financials Interface	Approved by OSC Other Approver
Univ Financial Interface	Approved by OSC Other Approver

Step 9. **NCFS Journal Entries for Other categories**: The NCFS Other Categories listed below are all valid other categories and approval workflow for both the Journal section and Journal lines. Agency users should not use the below categories, they are either interfaced or applies to conversion.

NCFS Journal Categories for Other Categories

IBIS CI APPROP	Used in IBIS Interface, Approval not required
IBIS CI ALLOTMENT	Used in IBIS Interface, Approval not required
IBIS CI APPROP TRANSFER	Used in IBIS Interface, Approval not required
IBIS GF ALLOTMENT	Used in IBIS Interface, Approval not required
REVERSIONS	Approved by OSC Other approver
CONV CI ALLOT BAL	Agency do not use - for conversion only
CONV CI UNALLOT BAL	Agency do not use - for conversion only
CONV CM NON-CI FY20	Agency do not use - for conversion only
CONV CM CI ALLOT FY20	Agency do not use - for conversion only
CONV CM CI REV FY20	Agency do not use - for conversion only
CONV CM CI UNALLOT FY20	Agency do not use - for conversion only
CONV CM CI EXPEND FY20	Agency do not use - for conversion only
CONV APPROP OFFSET	Agency do not use - for conversion only

CONV GF ALLOT BAL	Agency do not use - for conversion only
DEP - CONV REV BAL	Agency do not use - for conversion only
PAY - CONV EXP BAL	Agency do not use - for conversion only
R3 NCAS Conv-Reversions	Agency do not use - for conversion only
R3 NCAS Conversion	Agency do not use - for conversion only
Global Intercompany	Used in Intercompany Transfers, journal entries are generated through IC and approvals are covered in Intercompany module
Income Statement Close	OSC Year-end process to close expenditure and revenue balances to equity accounts, does not require approval

Wrap-Up

Transactions can be created or interfaced using all the valid General Ledger Journal Categories mentioned above, including Cash and non-Cash across all the ledgers.

Additional Resources

- Virtual Instructor-Led Training (vILT)
  - GL100c: Journal Entry

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