CM-47 Pre Built Reports - Cash Management

Purpose

The purpose of this Quick Reference Guide (**QRG**) is to provide list of the Cash Management (CM) pre-built reports and their descriptions available in the North Carolina Financial System (**NCFS**).

Area	Report Number	Report Name	Report Description
CM	RPT-CM-044	CM FBR General Fund Allotment Reversion Report	The RPT-CM-044 General Fund Allotment Reversion report identifies agencies that have not yet processed reversion entries to close out cash for their reverting general fund budget codes for the budgetary (cash) fiscal year end. This report may be run by OSC analysts and Central Compliance staff, OSBM analysts, or by agency fiscal/budget staff as needed.
CM	RPT-CM-046	CM FBR Bank Account by Agency Report	The purpose of this report is to summarize the bank accounts associated per state agency or university. It will also assist in determining if the account is enabled for use in NCFS. This report will be available for query by individual agencies, who can use the report to get account details corresponding to their Agency.
CM	RPT-RTR-020	RPT-RTR-020 Negative Budget Code Report	The Negative Budget Code Report is a daily report that lists negative cash balances by budget code, only negative amounts are included in the report. The purpose of this report is to provide the State with a list of budget codes with negative cash balances.

Area	Report Number	Report Name	Report Description
CM	INT-CM-002	INT-CM-002 OSC to DST Interface Daily 302-1	This interface will send receipts and expenditures monthly totals to Department of State Treasury (DST) to perform monthly reconciliations between Oracle GL and Flexcube. The interface will extract the data from Oracle to create a report and send specific information from the report to Flexcube for DST to complete reconciliation tasks.
CM	INT-CM-004	INT-CM-004 DST to OSC Receipts and Expenditures Interface	This interface will send receipt and expenditure monthly totals from the Department of State Treasury (DST) to Oracle Cloud. The report will show revenue and expenditure balances by budget code in Oracle to compare it to the DST data sent for reconciliation purposes.
CM	RPT-CM-002	RPT-CM-002 Deposits Report_R3	As part of this specification, the Deposits Report will be developed to provide information regarding posted and unposted deposit entries for the day by journal batch, budget code and by agency. This report will consist of two pages, a summary and detail version to provide the deposits information. This report will be critical to ensure the Daily Cash Management Activity Schedule is followed.
CM	RPT-CM-003	RPT-CM-003 Cash Availability Report_R3	As part of this specification, the Cash Availability Report will be developed to provide information regarding the availability of cash balances by budget code for pending disbursements to confirm payments are completely funded.

Area	Report Number	Report Name	Report Description
CM	RPT-CM-005	RPT-CM-005 Cash Control Account Report_R3	As part of this specification, the Cash Control Account Trial Balance report will be developed to provide information regarding summary information by budget code type. The data elements used to determine the summary balances by budget code type include: • Budget code (or budget code range) • Account • Account Description • Prior Year Ending Balance • Closing Entry for Prior Year • Beginning Balance (for current year) • YTD Activity • YTD Balance (as of month)
CM	RPT-CM-006	RPT-CM-006 General Fund Cash Balance Report_R3	As part of this specification, the General Fund Report will be developed to provide information regarding the availability of posted cash balances by agency budget code. The data elements used to determine cash balances (deposits/allotments, requisitions, transfers, and payments) by budget code for each agency.

Area	Report Number	Report Name	Report Description
CM	RPT-CM-007	RPT-CM-007 Budget Code Balance by Type Report_R3	As part of this specification, the Special Revenue Report will be developed to provide information regarding the availability of posted cash balances by agency budget code. The data elements used to determine cash balances (deposits, requisitions, transfers and payments) by budget code for each agency include: • Beginning Balance of Cash Account by budget code- User Prior Year Ending Balance • “Receipts YTD” (Deposits and Transfers In) of the Agency Cash Account by Budget Code- (Posted) • “Expenditures YTD” (Requisitions, Payments and Transfers Out) of the Agency Cash Account by Budget Code - (Posted) • Calculated Ending Cash Balance of the Agency Cash Account by Budget Code

Area	Report Number	Report Name	Report Description
CM	RPT-CM-008	RPT-CM-008 CI Cash Balance Report_R3	As part of this specification, the CI Cash Balance Report will be developed to provide information regarding the availability of CI funds by agency budget code. The data elements used to determine these balances (deposits/allotments, transfers, requisitions, and payments) by budget code for each agency include: • Adjusted Appropriation Balance by budget code • Allotment Balance by budget code • Unallotted Appropriations Balance (calculated) by budget code • Receipts PTD (Deposits and Transfers In) by Budget Code - (posted) • Expenditures PTD (Requisitions and Transfers Out) by Budget Code - (posted) Report will include AP transactions in the calculation of expenditures by considering transactions that have: • Source: Payables • Category: Payments Calculate expenditure by sum of the ‘Cash Clearing’ lines within the payment batch [Total Credit -Debit] by budget fund. • Exclude payments where the supplier site starts with ‘IGO’ Allotment • Balance(calculated) by budget code • Available Balance (calculated) by budget code

Area	Report Number	Report Name	Report Description
CM	RPT-CM-010	RPT-CM-010 Daily Disbursements (Requisitions) Report_R3	As part of this specification, the Daily Disbursements Report will be developed to provide information regarding by status (Posted and Unposted transactions) entries for the day by journal batch, budget code and by agency. This report will consist of two pages, a summary and detail version to provide the requisitions information. This report will be critical to ensure the Daily Cash Management Activity Schedule is followed.
CM	RPT-CM-012	RPT-CM-012 Daily Cash Transaction Detail Report (AK63)_R3	As part of this specification, the Cash Transaction Detail Report will be developed to provide information regarding posted transaction entries for the day by agency, budget code, transaction type and journal batch. This report will be critical to ensure the Daily Cash Management Activity Schedule is followed.
CM	RPT-CM-013	RPT-CM-013 Weekly Cash Watch_R3	This report provides the public a summarized calculation of the available cash balance before and after statutory reserves for the State’s general fund (reverting). This report utilizes cash transaction priority codes and budget fund hierarchy data to summarize information. The basic calculation is Beginning Cash + Receipts – Disbursements = Ending Cash – Reserved Cash = Unreserved Cash. The Ending Cash and Unreserved Cash calculated results should match the Daily Cash Position report (RPT-CM-041) for the same day.

Area	Report Number	Report Name	Report Description
CM	RPT-CM-017	RPT-CM-017 Daily Transfers Report_R3	As part of this specification, the Daily Transfers Report will be developed to provide information regarding by status (Received, Approved/Complete, and Posted transactions) entries for the day by journal batch, budget code and by agency. This report will consist of below 3 sections: 1. Summary of Transfers 2. Unposted Transfers 3. Posted Transfers
CM	RPT-CM-020	RPT-CM-020 Reverting and Non Reverting Trial Balance Report_R3	As part of this specification, the General Fund – Reverting and Non-Reverting Schedule of Assets, Liabilities and Fund Balance report will be developed to provide public information regarding the State’s financial position at the end of a reporting month. Results are presented in standard balance sheet format to show Assets = Liabilities + Fund Balance.

Area	Report Number	Report Name	Report Description
CM	RPT-CM-021	RPT-CM-021 Reserved and Unreserved Fund Balance Report_R3	As part of this specification, the General Fund – Reverting and Non-Reverting Reserved and Unreserved Fund Balance Report will be developed to provide public information regarding cash account balances for reserved and unreserved funds and associated fund balances for the state by account type. The data elements used to determine account balances are budget codes presented by reserve and unreserved types. Displayed amounts are as follows: • Current Fiscal Year Balance • Prior Fiscal Year Balance (as of report month, e.g. comparing April current year to April prior year) • Change: Current Fiscal Year Balance – Prior Fiscal Year Balance • % Change: Change / Prior Fiscal Year Balance

Area	Report Number	Report Name	Report Description
CM	RPT-CM-022	RPT-CM-022 Schedule of Operations (Reverting Funds)_R3	As part of this specification, the General Fund Reverting Schedule of Operations report will be developed to provide public information regarding increases or decreases in monthly and year-to-date as compared to budgetary availability by tax or non-tax categories and specific tax/non-tax budget codes. The data elements used to determine operations by type include budget code by category, function, and operation (Tax, Non-Tax.) Results are calculated as: • Monthly Operations = – MTD Receipts (deposits + transfers in) - MTD Expenditures (requisitions + transfers out + Payments) ◦ Current month reported ◦ Prior year month reported • Year-To-Date Operations = YTD Receipts (deposits + transfers in) - YTD Expenditures (requisitions + transfers out + Payments) ◦ Current year ◦ Prior year (as of reported month) • Budget = YTD adjusted appropriations (from Budget Execution) ◦ Current year ◦ Prior year (as of reported month) • Percent of Budget Realized/Expended = YTD Operations/Budget ◦ Current year ◦ Prior year (as of reported month)

Area	Report Number	Report Name	Report Description

CM	RPT-CM-023	RPT-CM-023 Reverting Tax and Non-Tax Revenue Report_R3	As part of this specification, the NC General Fund Reverting Net Tax and Non-Tax Revenues report (RPTCM023) will be developed to provide public information regarding increases or decreases in monthly and year-to-date revenues by tax or non- tax categories and specific tax/non-tax budget codes. The data elements used to determine revenues by type include budget code by Tax or Non-Tax. Results are calculated as:
			• Monthly Revenues = – MTD Receipts (deposits + transfers in) - MTD Expenditures (requisitions + payments + transfers out)
			  ◦ Current month reported
			  ◦ Prior year month reported
			• Year-To-Date Revenues = YTD Cash Balance by budget code
			  ◦ Current year
			  ◦ Prior year (as of reported month)
			• Change = Current YTD cash balance – Prior YTD balance
			• Percent of Change = Change /Prior Year Amount

Area	Report Number	Report Name	Report Description
CM	RPT-CM-024	RPT-CM-024 Reverting Appropriation Report_R3	As part of this specification, the NC Reverting General Fund Report (RPTCM024) will be developed to provide public information regarding expenditures funded by state appropriations by function. The data elements used to determine appropriation expenditures by function include budget code by category (Current Operations, Capital Improvements, and Debt Service) as well as by function (General Government, Education, Health and Human Services, Economic Development, Environment and Natural Resources, Public Safety, Correction, and Regulation, Agriculture, Operating Reserves, Capital Improvements funded from the general fund, and Debt Service. Results are calculated as: • YTD Expenditures (requisitions + Payments + transfers out) - YTD Receipts (deposits + transfers in) = Appropriation Expenditures

Area	Report Number	Report Name	Report Description
CM	RPT-CM-025	RPT-CM-025 Reverting Appropriation with Expenditures Report_R3	As part of this specification, the NC General Fund – Reverting Appropriation Expenditures, Budget, and Percent Expended report (RPTCM025) will be developed to provide public information regarding expenditures funded by state appropriations by function and agency with comparison to actual budget on a monthly and year-to-date basis. The data elements used to determine appropriation expenditures by function include budget code by category (Current Operations, Capital Improvements, and Debt Service) as well as by function (General Government, Education, Health and Human Services, Economic Development, Environment and Natural Resources, Public Safety, Correction, and Regulation, Agriculture, Operating Reserves, Capital Improvements funded from the general fund, and Debt Service. Results are calculated as: • Appropriation Expenditures = YTD Expenditures (requisitions + payments + transfers out) – YTD Receipts (deposits + transfers in) • Budget = Adjusted Appropriation • Percent of Budget Expended = YTD Appropriation Expenditures/Budget

Area	Report Number	Report Name	Report Description
CM	RPT-CM-026	RPT-CM-026 Receipts and Disbursements by Function_R3	This report provides the public details of the calculation of the Ending Unreserved Cash balance for the State’s general fund. For this report Receipts are the total of deposit and transfer in transactions. Disbursements are the total of requisition and transfer out transactions. The report is made of two sections. In the top section, rows are the budget code titles arranged in budget code number order within function captions. There are subtotals by function caption and a grand total. There are four columns: monthly receipts, year to date receipts, monthly disbursements, year to date disbursements. In the bottom section of the report is the Ending Unreserved Cash calculation: Beginning Unreserved Cash + Year to date Receipts - Year to date Disbursements + Reservations = Ending Unreserved Cash

Area	Report Number	Report Name	Report Description
CM	RPT-CM-027	RPT-CM-027 Non-reverting Cash Receipts and Disbursements Report_R3	As part of this specification, the General Fund Non-Reverting Departmental Cash Schedule of Receipts and Disbursements by Function and Agency report will be developed to provide public information regarding receipts and disbursements that are not funded by state appropriations, by function and agency presented on a monthly and year-to-date basis. The data elements used to determine receipts and disbursements by function include budget code by function (Agriculture, Debt Service, Education, Economic Development, Environment and Natural Resources, General Government, Health and Human Services, and Public Safety, Correction, and Regulation as well as by agency. Results are calculated as: • Beginning Cash = Prior Year End cash balance • Receipts - Month = Current Month Receipts (deposits + transfers in) • Receipts – Year-To-Date = YTD Receipts (deposits + transfers in) • Disbursements – Month = Current Month Expenditures (requisitions + transfers out + payments) • Disbursements – Year-To-Date = YTD Expenditures (requisitions + transfers out + payments) • Year-To-Date Ending Cash = Beginning Cash + YTD Receipts – YTD Expenditures

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CM	RPT-CM-030	RPT-CM-030 Reserve Account Balances Report_R3	As part of this specification, the Reserve Cash Balance Report will be developed to provide information regarding the availability of posted cash balances by agency budget code. The data elements used to determine cash balances (deposits, requisitions and transfers) by budget code for each agency include:
			• Prior Year Ending Balance– Previous year ending balance
			• Pending Adjustment to Prior Year:
			  ◦ Display Prior Year Ending Balance for the following Budget Codes
			• 19900 – 19929
			• 19949 – 19999
			  ◦ Display -0- for the following Budget Codes
			• 19800 – 19899
			• 19930 – 19948
			• Current Year Beginning Balance - Prior Year Ending Balance - Pending Adjustment to Prior Year
			• Fund Balance Reclassification: Display YTD Activity for budget codes 19800 – 19899 and 19930 – 19948 using the following Journal Categories:
			  ◦ OSC UNRESERVE FB RECLASS
			  ◦ OSC INTER-RESV TRANSFER
			• “Receipts YTD” (Deposits and Transfers In) of the Agency Cash Account by Budget Code- (Posted)
			• “Expenditures YTD” (Requisitions and Transfers Out) of the Agency Cash Account by Budget Code - (posted)
			  ◦ Report will include AP transactions in the calculation of expenditures by considering transactions that have:
			• Source: Payables
			• Category: Payments
			• Calculate expenditure by sum of the ‘Cash Clearing’ lines within the

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CM	RPT-CM-031	RPT-CM-031 General Fund Appropriations Expenditures and Balances_R3	As part of this specification, the General Fund Appropriations, Expenditures, and Balances Report will be developed to provide information regarding YTD unexpended appropriations and appropriation expenditures by agency and budget code. The data elements used to determine YTD balances by budget code for each agency include: • Original appropriations • Appropriation revisions • Adjusted appropriations • Unexpended appropriations (adjusted appropriation – appropriation expenditures) • YTD receipts (deposits and transfers in) • YTD expenditures (requisitions, payments and transfers out) • Appropriation expenditures (YTD expenditures – YTD receipts)
CM	RPT-CM-041	RPT-CM-041 Daily Cash Position Report_R3	This report provides a summarized calculation of the Unreserved Fund (Cash) Balance for the State’s general fund. The report includes current day’s posted transactions and current month balances. Data for the report summarizes cash transactions in Posted status within Oracle ERP for the selection period. The ending cash and unreserved fund balance calculated on the Weekly Cash Watch report and the Daily Cash report should be the same when the Report To date parms are the same.

Area	Report Number	Report Name	Report Description
CM	RPT-CM-042	RPT-CM-042 Monthly Financial Control Report_R3	This report is an excel spreadsheet that lists various cash balances, calculations and identifying information for all budget code-GASB combinations that represent the General Fund, both reverting and non-reverting. The report includes data from the General Fund Cash Report Mapping table. All budget codes- GASB combinations meeting the selection criteria should be included in the spreadsheet even if the budget code is not found in the mapping table. The user of the spreadsheet will create their own pivot tables and/or calculations to aid in analyzing the General Fund Monthly Financial Report series.
CM	RPT-CM-045	RPT-CM-045 AP Cash Disbursements Report_CR	As part of this specification, the NC AP Disbursements Report (RPTCM045) will be developed to provide information regarding daily AP payments. The report will contain two sections, one related to summary data by agency and budget code and a second report containing detail related to pending and completed AP payments.
CM	RPT-CM-047	RPT-CM-047 NC OSC to DST Summary Report	The purpose of this report is to create summary data that will assist DST in reconciling daily transactional data input into CB$ from NCFS.
CM	RPT-CM-048	RPT-CM-048 NC AP IGO Payment Transfers Report	The purpose of this report is to provide AP IGO Receivers sufficient information to code transfer receipts, reconcile receipts to amounts billed, and verify remaining balances due. It will also assist in identifying exceptions to payments at an invoice level and provide contact information for AP IGO payments.

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