PCGENESIS FINANCIAL ACCOUNTING AND REPORTING (FAR) SYSTEM OPERATIONS GUIDE

12/14/2023	Section L: General Ledger Account Master Processing

[Topic 1: General Ledger Account Processing, Version 1.5]

Revision History

Date	Version	Description	Author
12/14/2023	1.5	23.04.00 – Add information about updating Balance Sheet accounts.	D. Ochala
03/22/2019	1.4	19.01.00 – Add button bar to *Chart of Accounts* screen	D. Ochala
01/29/2016	1.3	15.04.00 – Add button bar to General Ledger account inquiry and account add/update.	D. Ochala
10/11/2011	1.2	11.03.00 – Update *Procedure A: Inquiring on a General Ledger (G/L) Account.*	D. Ochala
05/25/2011	1.1	11.02.00 – Update documentation to current standards.	D. Ochala
02/05/2007	1.0	Changed document's cover page.	C. W. Jones

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Overview

The following processing guidelines apply to General Ledger Account records:

- Make inquiries in the following formats: *By Specific Account, By Partial Number Scan,* and *By Partial Number Summary*.

- Additions, changes, or deletions to records automatically create an *Audit* file entry.

- Do not add General Ledger (G/L) accounts for *Control* accounts 0302, 0602, 0603, or 0753, *Cash on Hand* account 0102 or *Total* accounts 0100, 0400, 0700, or 0900.

- PCGenesis automatically adds the *Payroll Withholding* fund's information.

- Printing the *General Ledger (G/L) Chart of Accounts* provides a listing of your system's General Ledger account records.

Selecting **F15** (Help for Acct Codes) when offered, provides additional assistance with the entry of information.

Screen Print: The screen print feature allows the user to obtain a screen print of the *Account Inquiry* screen. The screen print feature is available on display/inquiry screens which have the button. The screen print file will be available in the print queue with the name '*PSCNnnnn*'.

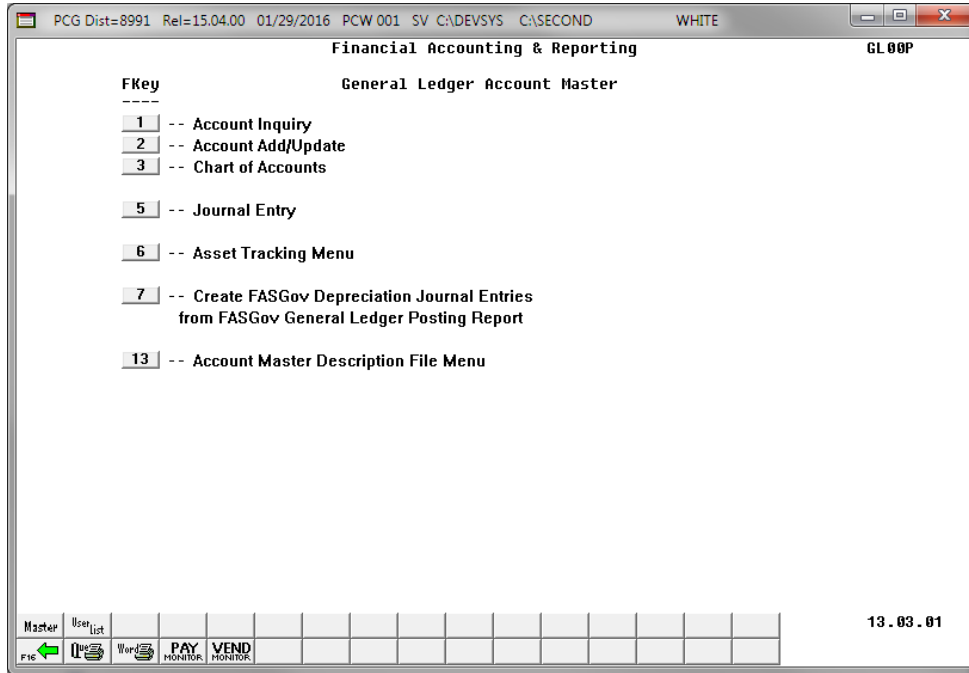# *Procedure A: Inquiring on a General Ledger (G/L) Account*

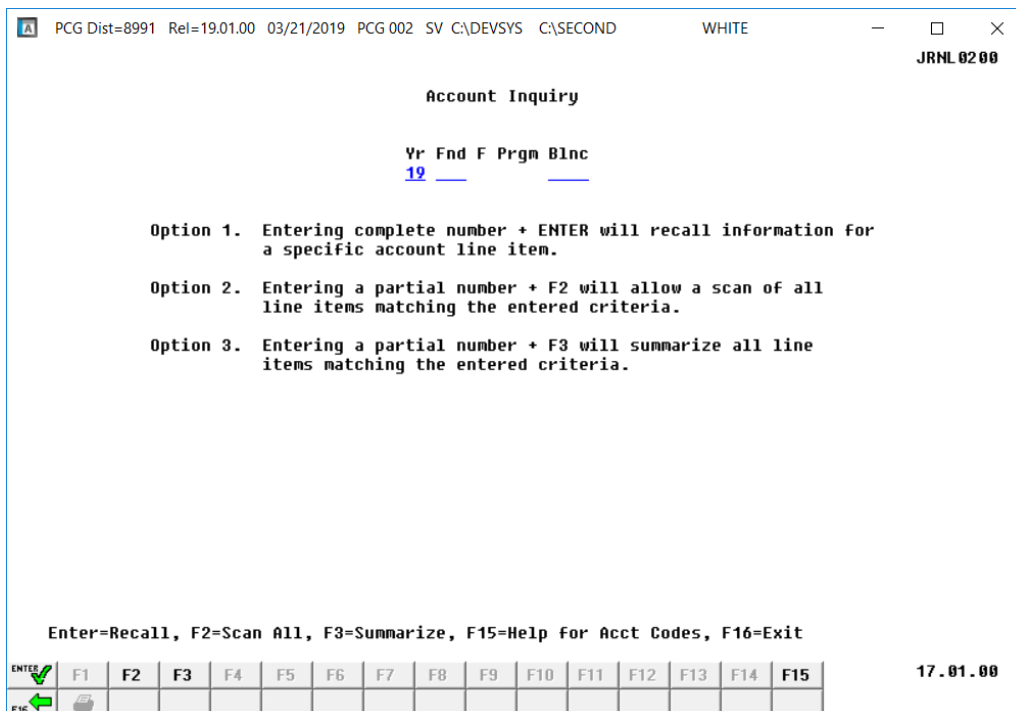| Step	Action
1	From the *Business Applications Master Menu*, select ___1___ (**F1 -** Financial Accounting & Reporting System).

The following screen displays:
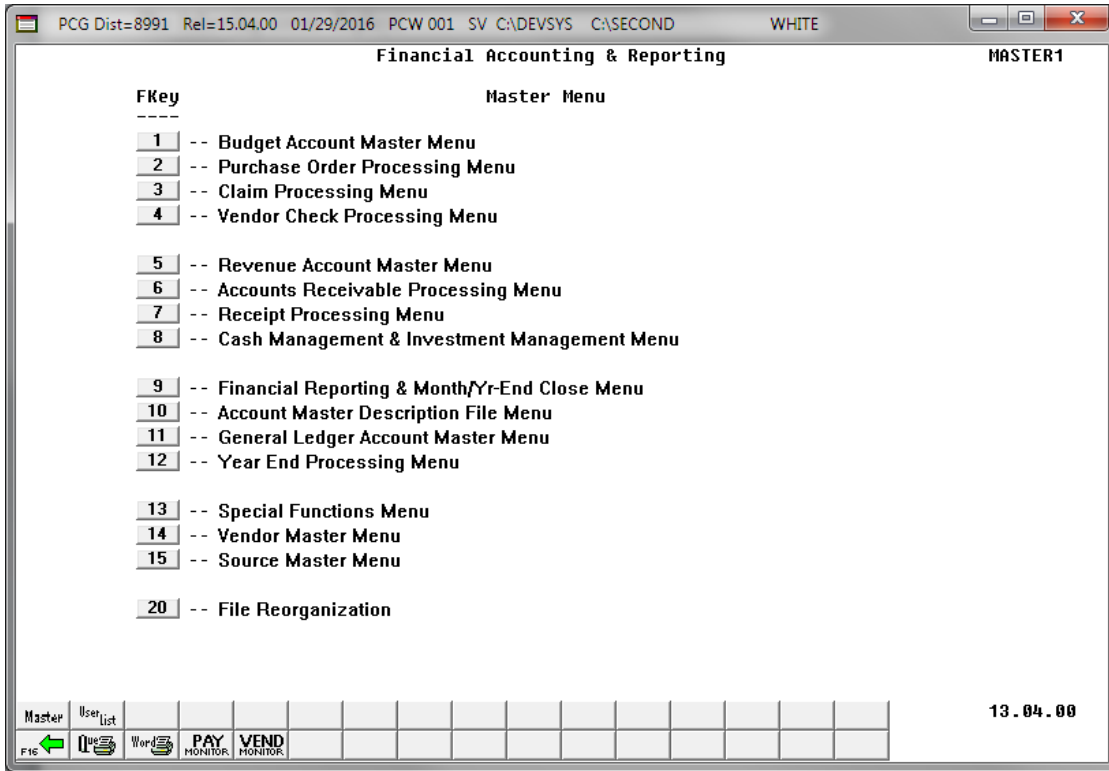
Step	Action
2	Select ___11___ (**F11** - General Ledger Account Master Menu).

The following screen displays:
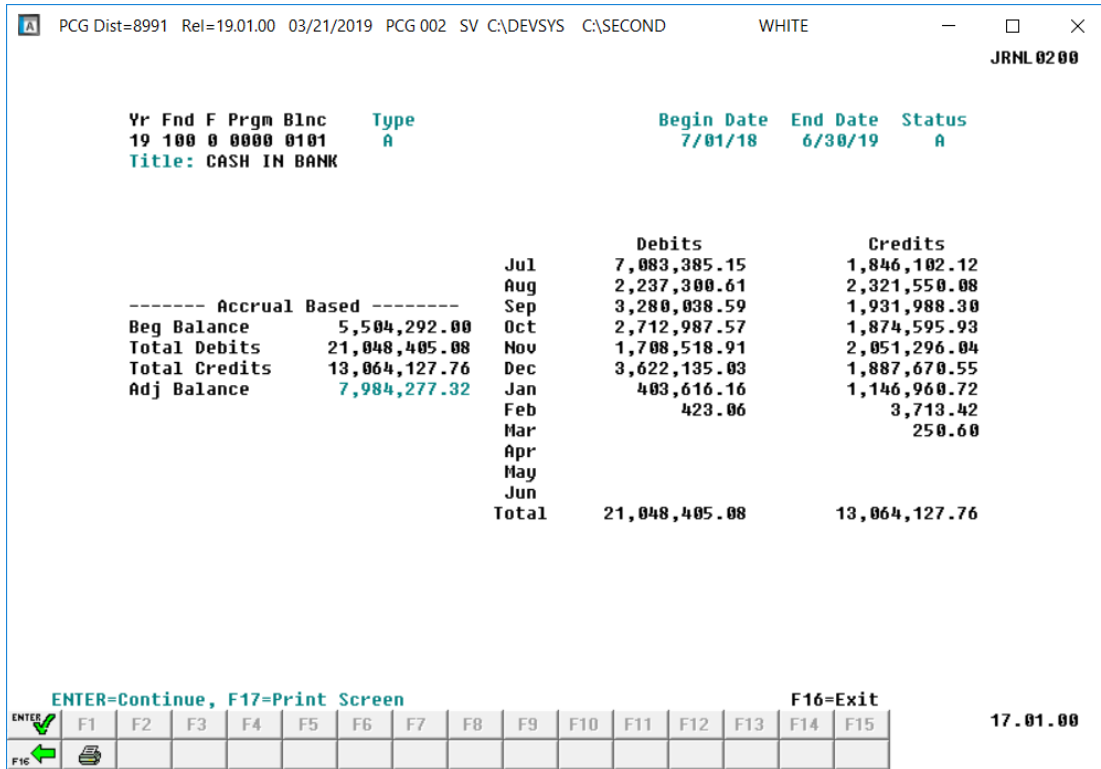
Step	Action
3	Select ___1___ (**F1** - Account Inquiry).

The following screen displays:

| Step	Action
4	On the *Account Inquiry screen,* make the appropriate entry in the **Yr Fnd F Prgm Blnc** field. Select ⬅ (**F16** – Exit) to return to the *Account Inquiry Entry* screen where applicable.
	Option 1: Select ✓ (**ENTER** – Recall).
	Option 2: Enter the partial account information in the **Yr Fnd F Prgm Blnc** field, and select **F2** (**F2** – Scan All). (**Yr** (Year) is a required entry.)
	Option 3: Enter the partial account information in the **Yr Fnd F Prgm Blnc** field, and select **F3** (**F3** – Summarize).
	• **If the General Ledger account exists:** The *Account Inquiry Display* screen displays with the specifics relating to your account number entry, and will include the status of the *General Ledger* account.
	• **If the General Ledger account does not exist**: The "*** RECORD NOT FOUND***"message will be displayed. You must reenter the account number correctly, and select ✓ (**ENTER** – Recall), or select ⬅ (**F16** – Exit) to return to the *General Ledger Account Master Menu.*

The following screen displays:

Step	Action
5	Review and/or screen-print the *Account Inquiry* screen's information. Select ⊟ (**F17** – Print Screen) to obtain a screen print of the *Account Inquiry* screen. The screen print file will be available in the print queue with the name '*PSCNnnnn*'. *Select ENTER✓ (**ENTER** – Continue) when offered to scroll between records.* *If selecting F2 (**F2** – Scan All) to view additional GL account information, continue to select ENTER✓ (**ENTER** – Continue) until the appropriate account is located or until the ***END OF FILE***" message displays.*
6	Select F16⇐ (**F16** – Exit) to the *Financial Accounting & Reporting Master Menu.*

Procedure B: Adding a General Ledger (G/L) Account

Step	Action
1	Select **2** (**F2** - Account Add/Update).

The following screen displays:

Step	Action
2	Enter the account information in the **Yr** (Year), **Fnd** (Fund), and **Blnc** (Balance Sheet account) fields, and select ![ENTER] (**ENTER**).

The following screen displays:

```
┌──────────────────────────────────────────────────────────────────────────────────────┐
│ A  PCG Dist=8991  Rel=19.01.00  03/21/2019  PCG 002  SV  C:\DEVSYS  C:\SECOND    WHITE        ─   □   ×  │
│                                                                                    JRNL 0100│
│                              GL Add/Update                                                  │
│                                                                                             │
│                                                                                             │
│           Enter complete number of line item to be added or updated.                        │
│                                                                                             │
│                              Yr Fnd F Prgm Blnc                                              │
│                              20 100        101                                               │
│                                                                                             │
│                                                                                             │
│                                                                                             │
│                                                                                             │
│                                                                                             │
│                                                                                             │
│                                                                                             │
│                                                                                             │
│                                                                                             │
│                                                                                             │
│                           *** RECORD NOT FOUND ***                                          │
│                                                                                             │
│  F1 to Add,  F16 to Reenter                                                                 │
│ ENTER✓  F1   F2   F3   F4   F5   F6   F7   F8   F9   F10  F11  F12  F13  F14  F15🔍   15.03.00│
│ F16🡄   🖨              F28            F31                                                     │
└──────────────────────────────────────────────────────────────────────────────────────┘
```
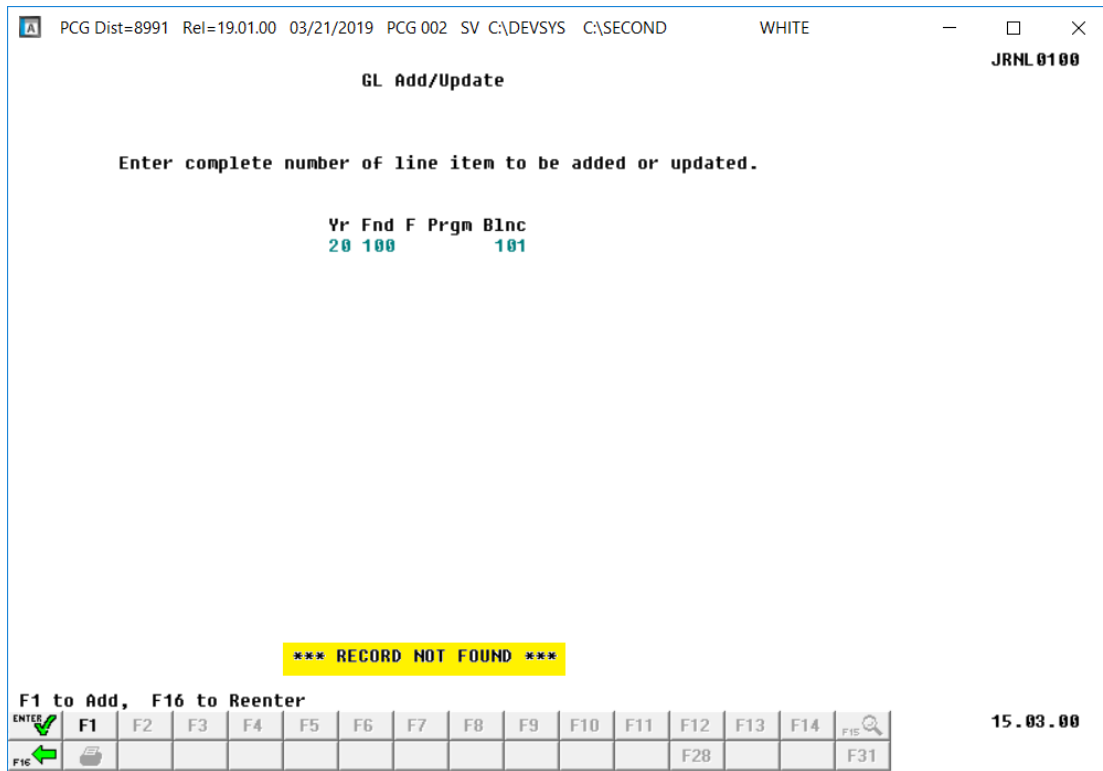
Step	Action
3	Select **F1** (**F1**) to add the account.

The following screen displays:

Step	Action
4	Enter the date (MM/DD/CCYY) in the **Tran Date** (Transaction Date) field. The date entered must be within the *Step 5* date range.
5	Enter the date range (MM/DD/CCYY) in the **Beg Date** (Beginning Date) and **End Date** (Ending Date) fields. Make modifications to the current fiscal period, they may be modified as needed. For example, to restrict the use of the account during a portion of the fiscal year. These dates however may not extend beyond the current fiscal period.
6	If adding Balance Sheet account **0101** (cash), enter the code, or select the drop-down selection icon ▼ within the **Bank Account** field to choose the bank id. The **Bank ID** field is only written to the *AUDIT* file when posting the **Balance Adjustments**.
7	Enter the dollar amount in the **Enter Orig. Balance** field.
8	Enter the reason for the account's creation, up to 30 characters, in the **Reason** field, where applicable.
9	Enter the name of the account, up to thirty 30 characters, in the **Title** field, where applicable.

Step	Action
10	Select ![ENTER] (**ENTER**) to process.

The following screen displays:

```
 A   PCG Dist=8991  Rel=19.01.00  03/22/2019  PCG 001  SV C:\DEVSYS  C:\SECOND          WHITE              —   □   ×
                            General Ledger Add                                              JRNL 0100

               NOTE:  To enter a credit amount use a minus (-) sign
         Yr Fnd F Prgm Blnc          Type       Tran Date  Beg Date    End Date   Stat
         20 100        101            A          7/01/2019  7/01/2019   6/30/2020   A

         Enter Bank Account: BK01                     Adj. Balance      Orig. Balance
         Enter Orig. Balance:       120000.00          120,000.00          120,000.00
         Reason: ADDED LEDGER BALANCE
         Title: CASH IN BANK                         Total Debits       Total Credits
                                     July            120,000.00                 .00
                                     August                 .00                 .00
                                     September              .00                 .00
                                     October                .00                 .00
                                     November               .00                 .00
                                     December               .00                 .00
                                     January                .00                 .00
                                     February               .00                 .00
                                     March                  .00                 .00
                                     April                  .00                 .00
                                     May                    .00                 .00
                                     June                   .00                 .00
                                                     120,000.00                 .00




         ENTER to Post,  F16 to Reenter
         ENTER    F1   F2   F3   F4   F5   F6   F7   F8   F9   F10  F11  F12  F13  F14   F15       19.01.00
           ✓                                                            F28            F31
         F16   🖨
```
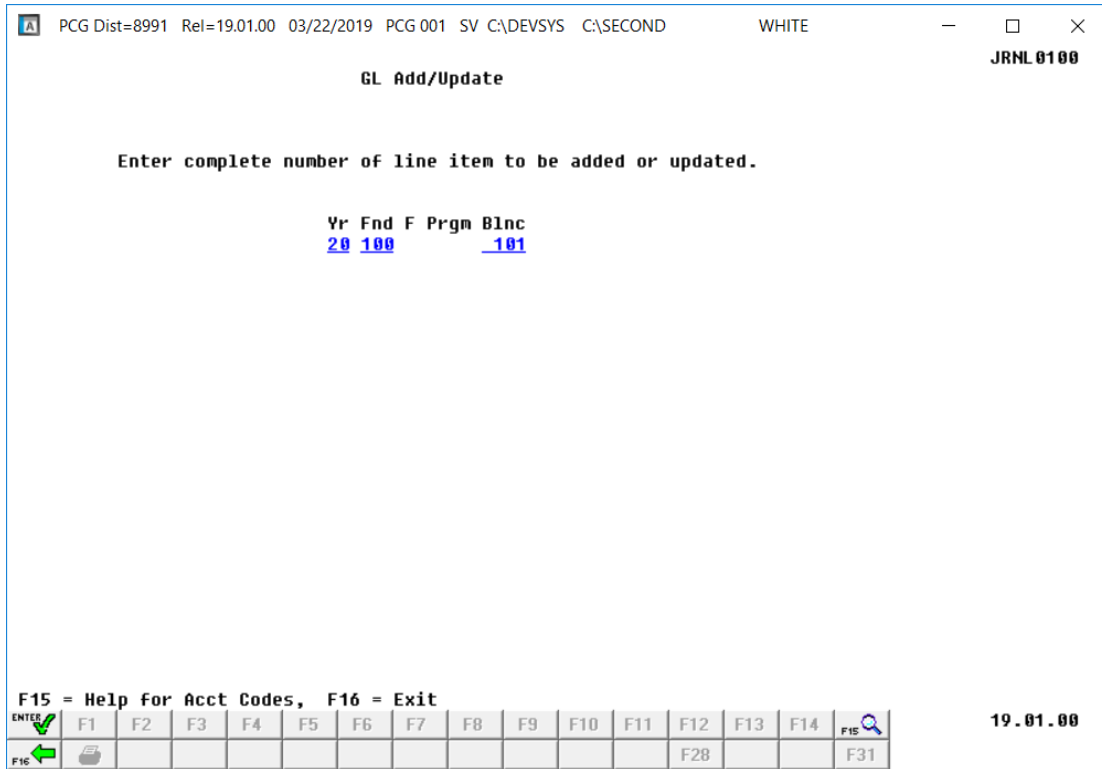
Step	Action
11	Select ![ENTER] (**ENTER**) to post.

The following screen displays:

Step	Action
12	Select (**F16** - Exit) to return to the *Financial Accounting & Reporting General Ledger Account Master Menu.*

The following screen displays:

Step	Action
13	Select (**F16** - Exit) to return to the *Financial Accounting & Reporting Master Menu*, or select (**Master**) to return to the *Business Applications Master Menu*.

Procedure C: Displaying/Updating a General Ledger Account

Step	Action
1	Select ⬚**2** (**F2** - Account Add/Update).
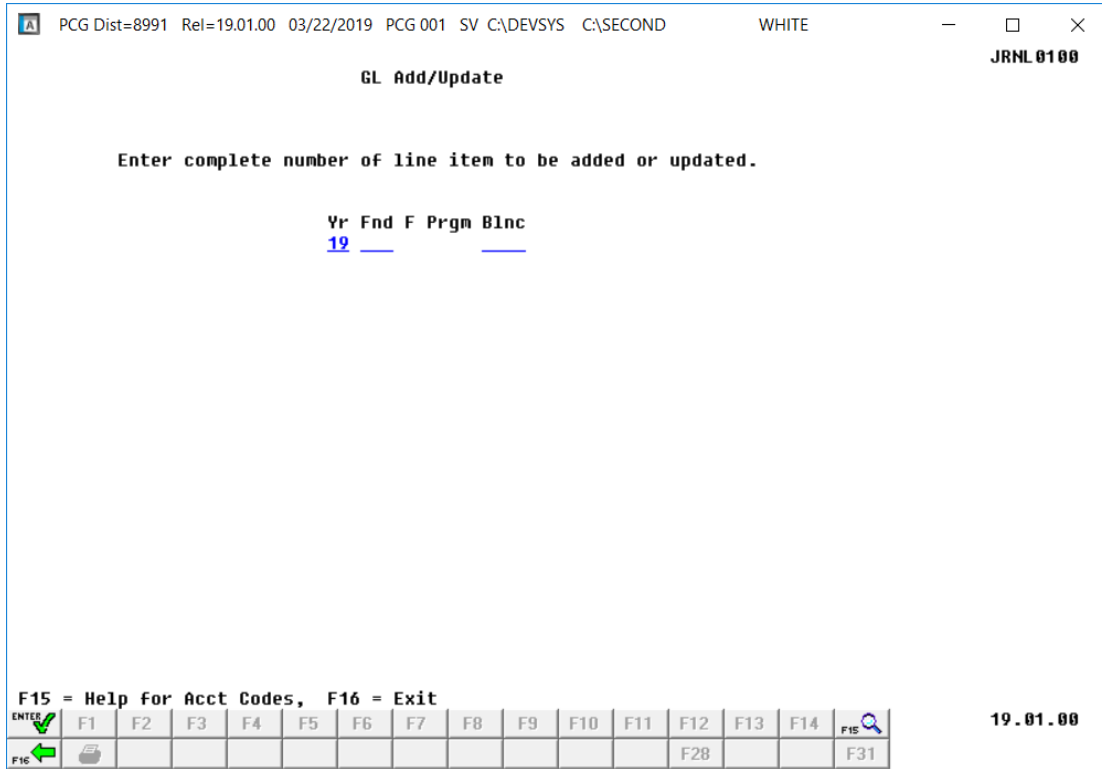
The following screen displays:

Step	Action
2	Enter the account information in the **Yr** (Year), **Fnd** (Fund) and **Blnc** (Balance Sheet account) fields.
3	Select [ENTER] (**ENTER**).

The following screen displays:

Step	Action
4	**To update a General Ledger account:** Proceed to *Step 5*.
	To adjust the General Ledger account's Original balance: Proceed to *Step 6*.
	To delete a General Ledger account: First the account's balance must be set to zero before the account can be deleted (*Step 6*). Once the balance for the account has been set to zero, proceed to *Step 7*.
	Select (**F17** – Print Screen) to obtain a screen print of the *General Ledger Update* screen. The screen print file will be available in the print queue with the name '*PSCNnnnn*'.

Step	Action
5	**To update a General Ledger account:** Make the appropriate entries in the following fields and select ![ENTER] (**Enter**) <u>twice</u>:
	• **Tran Date** (Transaction Date) – Enter the account's transaction date.
	The Tran Date (Transaction Date) determines when the transaction occurs. Although PCGenesis defaults to the current date, it is recommended that the transaction date be changed so that the transaction date and the begin date are identical. Some reports, including the DE0046 and DE0396, will not include the account information if the report is created with a date that is prior to the transaction date, even though the begin date falls within the report range.
	• **Beg Date** (Beginning Date) – Enter the date the account will become active.
	• **End Date** (Ending Date) – Enter the last date the account will remain active.
	• **Bank Account** – If adding Balance Sheet account **0101** (cash), enter the code, or select the drop-down selection icon ▼ within the **Bank Account** field to choose the bank id.
	The **Bank ID** field is only written to the *AUDIT* file when posting the **Balance Adjustments**.
	• **Enter Balance Adjust** (Enter Balance Adjustment) – Enter the dollar amount to update the **Adj. Balance** (Adjusted Balance) field only.
	<u>**NOTE**</u>: A balance adjustment cannot be processed unless the user is 'DOE'. Processing a balance adjustment to a Balance Sheet Account causes an "*out of balance*" condition on the General Ledger. A balance adjustment to a Balance Sheet Account should not be necessary, except for brand new districts coming on-line with PCGenesis in which case starting balances must be loaded into the system.
	• **Reason** – Enter the reason for the modification, where applicable.
	• **Title –** Enter the description of the account, where applicable.
	Proceed to *Step 8.*

Step	Action
6	**To adjust a General Ledger account's Original balance:**
	On the *General Ledger Update* screen:
	• <u>To decrease the dollar amount:</u> Enter the negative (-) dollar amount in the **Enter Balance Adjust** (Enter Balance Adjustment) field.
	If the General Ledger account is being <u>deleted</u>, set the account's balance to zero by entering the negative (-) dollar amount of the value contained in the **Adj. Balance** field into the **Enter Balance Adjust** (Enter Balance Adjustment) field.
	• <u>To increase the dollar amount:</u> Enter the dollar amount in the **Enter Balance Adjust** (Enter Balance Adjustment) field.
	To adjust the Original Balance: Press F31 (**F31**) to adjust the original balance. The "*Original Balance Adjusted, Enter to Post, F16 to Reenter*" message displays.
	NOTE: A balance adjustment cannot be processed unless the user is 'DOE'. Processing a balance adjustment to a Balance Sheet Account causes an "*out of balance*" condition on the General Ledger. A balance adjustment to a Balance Sheet Account should not be necessary, except for brand new districts coming on-line with PCGenesis in which case starting balances must be loaded into the system.
	Press ENTER (**Enter**) once. Both the **Adj. Balance** (Adjusted Balance) field and the **Orig. Balance** (Original Balance) field will be updated.
	If deleting the General Ledger account, proceed to *Step 7*. If <u>not</u> deleting the General Ledger account, proceed to *Step 8*.
7	**To delete a General Ledger account:**
	On the *General Ledger Update* screen:
	Verify zero displays in the **Adj. Balance** (Adjusted Balance) field.
	Select F12 (**F12** - Delete), and F28 (**F28** - to confirm delete) to complete the record deletion.
	Proceed to *Step 8*.

The following screen displays:

Step	Action
8	Select F16 (**F16** - Exit) to return to the *Financial Accounting & Reporting General Ledger Account Master Menu.*

The following screen displays:

Step	Action
9	Select F16 (**F16** - Exit) to return to the *Financial Accounting & Reporting Master Menu*, or select Master (**Master**) to return to the *Business Applications Master Menu*.

Procedure D: Printing the General Ledger Chart of Accounts
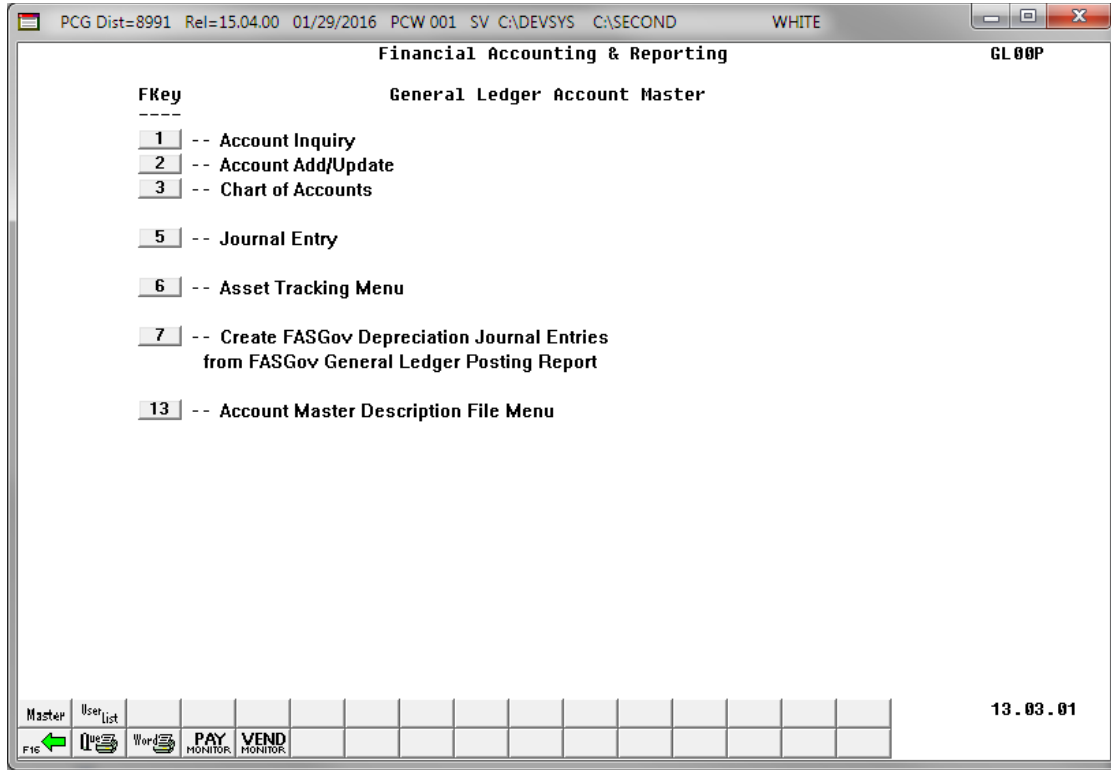
Step	Action
1	Select ___3___ (**F3** - Chart of Accounts).

The following screen displays:

Step	Action
2	Enter the date range (MM/DD/CCYY) in the **Beginning Date** and **Ending Date** fields.
3	Enter **C** (Closed accounts) in the **To allow CLOSED accounts to be printed, enter a 'C' here** field, where applicable.
4	**To include the Original and/or Current balances:** Enter **X** in the **Original Balance** and/or **Current Balance** field(s).
5	Select (**ENTER**) twice.

The following screen displays:

```
PCG Dist=8991 Rel=15.04.00 01/29/2016 PCW 001 SV C:\DEVSYS  C:\SECOND        WHITE        ☐ ☐ ☒

                         Financial Accounting & Reporting                          GL00P
          FKey                General Ledger Account Master
          ----
            1   -- Account Inquiry
            2   -- Account Add/Update
            3   -- Chart of Accounts

            5   -- Journal Entry

            6   -- Asset Tracking Menu

            7   -- Create FASGov Depreciation Journal Entries
                   from FASGov General Ledger Posting Report

           13   -- Account Master Description File Menu




                                                                          13.03.01
   Master User list
   F16   Que   Word   PAY     VEND
                      MONITOR MONITOR
```

Step	Action
6	**To print the report via the Uqueue Print Manager:** Select ⬛ (**Uqueue**).
	To print the report via Microsoft® Word: Select ⬛ (**MS WORD**).
	Where appropriate, follow the instructions provided in the *Technical System Operations Guide, User Interface Procedures, Creating the Microsoft®-PCGenesis QWORD Macro for Report Printing* to create the macro necessary to use the feature.
7	Select ⬅ (**F16** – Exit) to the *Financial Accounting & Reporting Master Menu*.

D1. General Ledger Chart of Accounts – Example

```
REPORT DATE 01/29/2016                   GENERAL LEDGER CHART OF ACCOUNTS                        PAGE  1

ACCOUNTING PERIOD TO BE PRINTED: 07/01/15 TO 06/30/16
PRINT CLOSED ACCOUNTS? N
PRINT BEGINNING BALANCE?  Y     CURRENT BALANCE? Y


                                                       BEGIN     END
                                                       DATE      DATE    STATUS    BEG. BALANCE        ADJ BALANCE
YR FND F PRGM BLNC  TYPE          DESCRIPTION

16-100-0-0000-0101  ASSET         CASH IN BANK          07/01/15 06/30/16   A        6962537.84DR      6598222.48DR
16-100-0-0000-0102  ASSET         CASH ON HAND          07/23/15 06/30/16   A
16-100-0-0000-0121  ASSET         TAXES RECEIVABLE      07/16/15 06/30/16   A         287613.79DR
16-100-0-0000-0141  ASSET         INTERGOV'T ACCOUNTS RECEIVABLE 07/23/15 06/30/16   A   2113623.20DR    273848.00CR
16-100-0-0000-0153  ASSET         OTHER ACCOUNTS RECEIVABLE      07/30/15 06/30/16   A     23837.20DR

16-100-0-0000-0302  BUDGET        REVENUE               07/23/15 06/30/16   A                          2441903.27CR

16-100-0-0000-0421  LIABILITY     ACCOUNTS PAYABLE      07/01/15 06/30/16   A         417644.48CR       399338.94CR
16-100-0-0000-0422  LIABILITY     SALARY PAYABLES       07/31/15 06/30/16   A        2519510.52CR
16-100-0-0000-0495  LIABILITY     AMERICAN H & L        07/31/15 06/30/16   A                              192.11DR

16-100-0-0000-0602  BUDGET        EXPENDITURES          07/16/15 06/30/16   A                          2967328.31DR
16-100-0-0000-0603  BUDGET        ENCUMBRANCES          07/01/15 06/30/16   A                           443914.72DR

16-100-0-0000-0753  FUND EQUITY   RESERVE FOR ENCUMBRANCES 07/01/15 06/30/16  A                         443914.72CR
16-100-0-0000-0755  FUND EQUITY   RES BAL-BUS REP       07/01/15 06/30/16   A             12.00CR           12.00CR
16-100-0-0000-0774  FUND EQUITY   MEDICAID RESERVE      07/01/15 06/30/16   A          30582.17CR        30582.17CR
16-100-0-0000-0799  FUND EQUITY   UNRESERVED FUND BALANCE 07/01/15 06/30/16  A        6419862.86CR      6419862.86CR

16-101-0-0000-0101  ASSET         CASH IN BANK          07/01/15 06/30/16   A            468.93DR          468.93DR

16-101-0-0000-0799  FUND EQUITY   UNRES. FUND BAL       07/01/15 06/30/16   A            468.93CR          468.93CR

16-199-0-0000-0101  ASSET         CASH IN BANK          07/02/15 06/30/16   A         473184.90DR       444930.97DR
16-199-0-0000-0102  ASSET         CASH ON HAND          08/28/15 06/30/16   A

16-199-0-0000-0302  BUDGET        REVENUE               07/31/15 06/30/16   A                          1369098.60CR

16-199-0-0000-0421  LIABILITY     ACCOUNTS PAYABLE      07/02/15 06/30/16   A          41663.19CR        44209.39CR
16-199-0-0000-0471  LIABILITY     FEDERAL INCOME TAX PAYABLE    07/16/15 06/30/16   A   132481.75CR      110435.43CR
16-199-0-0000-0472  LIABILITY     GEORGIA INCOME TAX PAYABLE    07/06/15 06/30/16   A    60433.42CR       52568.58CR
16-199-0-0000-0473  LIABILITY     TRS PAYABLE           07/15/15 06/30/16   A          71920.11CR        74156.02CR
16-199-0-0000-0474  LIABILITY     PSERS PAYABLE         09/30/15 06/30/16   A                              368.00CR
16-199-0-0000-0476  LIABILITY     OTHER GROUP INSURANCE PAYABLE 07/02/15 06/30/16   A    37743.68CR       36887.14CR
16-199-0-0000-0477  LIABILITY     SOCIAL SECURITY PAYABLE       07/16/15 06/30/16   A    28392.34CR       24208.45CR
16-199-0-0000-0479  LIABILITY     OTHER PAYABLES        07/15/15 06/30/16   A           7607.56CR         7577.56CR
16-199-0-0000-0482  LIABILITY     ANNUITY 2             07/15/15 06/30/16   A          19891.38CR        19679.39CR
16-199-0-0000-0483  LIABILITY     CREDIT UNION          07/31/15 06/30/16   A                            94064.04DR
16-199-0-0000-0484  LIABILITY     DUES                  07/31/15 06/30/16   A                             2178.89CR
16-199-0-0000-0485  LIABILITY     SPECIAL DED           07/31/15 06/30/16   A                              744.00DR
16-199-0-0000-0488  LIABILITY     ST MERIT N CERT       07/06/15 06/30/16   A          20192.72CR        19500.92CR
16-199-0-0000-0489  LIABILITY     ST MERIT CERT         07/06/15 06/30/16   A          47773.08CR        47306.07CR
```