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Glossary

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Preface

Welcome to Release 11 of the *Oracle General Ledger User's Guide.*

This user's guide includes the information you need to work with General Ledger effectively. It contains detailed information about the following:

- Overview and reference information
- General Ledger implementation suggestions
- Specific tasks you can accomplish using General Ledger
- How to use General Ledger windows
- General Ledger programs, reports, and listings
- General Ledger functions and features
- General Ledger system setup

This preface explains how this user's guide is organized and introduces other sources of information that can help you.

About This User's Guide

This guide is the primary source of information about Oracle General Ledger. It contains overviews as well as task and reference information. This guide includes the following chapters:

Chapter 1, Journal Entry: describes the General Ledger accounting cycle and the tasks to enter and post various types of journal entries, including general, recurring, mass allocation, and reversing journal entries. This chapter also describes how to use automatic tax on journal entries and how to approval journals when the Journal Approval feature is enabled.

Chapter 2, Budgeting: describes the budgeting process and the tasks to create budgets and budget organizations. This chapter also discusses how to use budgetary control with Oracle subledger applications.

Chapter 3, Multi–Company Accounting and Consolidation: describes multi–company accounting in General Ledger and the tasks to consolidate sets of books using the Global Consolidation System. This chapter also describes the centralized transaction approval (CENTRA) feature for sending, reviewing, and approving intercompany transactions.

Chapter 4, Online Inquiries: describes how to perform journal, account, budget, and consolidation inquiries. This chapter also describes how to drill down from General Ledger balances to journal and subledger details.

Chapter 5, Financial Reporting: describes the reporting tools provided with General Ledger and the tasks to generate standard and custom financial reports.

Chapter 6, Setup and Maintenance: describes the tasks for designing your Accounting Flexfield, defining accounts and accounting calendars, and defining and maintaining sets of books. This chapter also discusses how to set up summary accounts, Journal Approval, automatic tax on journals, and CENTRA. Finally, this chapter describes various maintenance tasks, such as opening and closing accounting periods, moving / merging accounts, and archiving and purging balances.

> **Note:** There is no separate implementation manual for this product. All implementation information is included in this user's guide.
>
> **Additional Information:** As of Release 11, Account Hierarchy Editor is launched from the General Ledger Desktop Integrator

toolbar rather than from General Ledger. As a result, the documentation for Account Hierarchy Editor is no longer included in the *General Ledger User's Guide*. Instead, you can find information about Account Hierarchy Editor in its online help.

Chapter 7, Multi–Currency: describes multi–currency accounting and the tasks to define and maintain currencies and exchange rates, as well as translate and revalue balances. This chapter also discusses General Ledger's support for the Euro, the new pan–European currency.

Chapter 8, Encumbrance Accounting: describes encumbrance accounting and the tasks to enter encumbrances and view funds available.

Chapter 9, Average Balance Processing: describes General Ledger's average balance processing features.

Chapter 10, Standard Reports and Listings: describes each of the standard reports and listings available in General Ledger.

Finally, appendices A – E include information about menu paths, profile options, attachments, improving General Ledger performance, and function security.

This user's guide is available online

All Oracle Applications user's guides are available online, in both HTML and Adobe Acrobat format. (Most other Oracle Applications documentation is available in Adobe Acrobat format.)

The paper and online versions of this manual have identical content; use whichever format is most convenient.

The HTML version of this book is optimized for onscreen reading, and lets you follow hypertext links for easy access to books across our entire library; you can also search for words and phrases if your national language is supported by Oracle's Information Navigator. The HTML documentation is available from the Oracle Applications toolbar, or from a URL provided by your system administrator. Note that the HTML documentation is translated into over twenty languages.

You can order an *Oracle Applications Documentation Library* CD containing Adobe Acrobat versions of each manual in the Oracle Applications documentation set. Using this CD, you can search for information, read it onscreen, and print individual pages, sections, or entire books. When you print from Adobe Acrobat, the resulting

printouts look just like pages from an Oracle Applications hardcopy manual.

> **Note:** There may be additional material that was not available when this user's guide was printed. To learn if there is a documentation update for this product, look at the main menu on this product's HTML help.

Assumptions

This guide assumes you have a working knowledge of the principles and customary practices of your business area. It also assumes you have a basic understanding of accounting, your organization's accounting process, and the flow of transactions from your organization's subledgers to the general ledger.

This guide also assumes you are familiar with Oracle General Ledger. If you have never used General Ledger, we suggest you attend one or more of the General Ledger training classes available through Oracle Education. (See Other Information Sources for more information about General Ledger and Oracle training.)

The Journal Approval section of this guide assumes you have a basic understanding of operating system concepts and familiarity with Oracle7/8, PL/SQL, Oracle WebServer technology, and Oracle Workflow.

Finally, this guide assumes that you are familiar with the Oracle Applications graphical user interface. To learn more about this user interface, read the *Oracle Applications User's Guide.*

Do Not Use Database Tools to Modify Oracle Applications Data

Oracle provides powerful tools you can use to create, store, change, retrieve and maintain information in an Oracle database. But if you use Oracle tools like SQL*Plus to modify Oracle Applications data, you risk destroying the integrity of your data and you lose the ability to audit changes to your data.

Because Oracle Applications tables are interrelated, any change you make using an Oracle Applications window can update many tables at once. But when you modify Oracle Applications data using anything other than Oracle Applications windows, you may change a row in one table without making corresponding changes in related tables. If your

tables get out of synchronization with each other, you risk retrieving erroneous information and you risk unpredictable results throughout Oracle Applications.

When you use Oracle Applications windows to modify your data, Oracle Applications automatically checks that your changes are valid. Oracle Applications also keeps track of who changes information. But, if you enter information into database tables using database tools, you may store invalid information. You also lose the ability to track who has changed your information because SQL*Plus and other database tools do not keep a record of changes.

Consequently, we STRONGLY RECOMMEND that you never use SQL*Plus, Oracle Data Browser, database triggers, or any other tool to modify Oracle Applications tables, unless we tell you to do so in our manuals.

Other Information Sources

You can choose from many sources of information, including documentation, training, and support services, to increase your knowledge and understanding of General Ledger.

Most Oracle Applications documentation is available in Adobe Acrobat format on the *Oracle Applications Documentation Library* CD. We supply this CD with every software shipment.

If this manual refers you to other Oracle Applications documentation, use only the Release 11 versions of those manuals unless we specify otherwise.

Oracle Applications User's Guide

This guide explains how to navigate, enter data, query, run reports, and introduces other basic features of the graphical user interface (GUI) available with this release of General Ledger (and any other Oracle Applications product). This guide also includes information on setting user profiles, as well as running and reviewing reports and concurrent requests.

You can also access this user's guide online by choosing "Getting Started with Oracle Applications" from any Oracle Applications help file.

Related User's Guides

General Ledger shares business and setup information with other Oracle Applications products. Even if you have not installed them as separate products, your General Ledger application includes some windows and functionality from other Oracle Applications. Therefore, you may want to refer to other user's guides when you set up and use General Ledger.

If you do not have the hardcopy versions of these manuals, you can read them by choosing Library from the Help menu, or by reading from the *Oracle Applications Document Library* CD, or by using a web browser with a URL that your system administrator provides.

Oracle General Ledger Desktop Integrator User's Guide

This guide describes how to use General Ledger Desktop Integrator's (GLDI) Budget, Journal, and Report Wizards. You can use these spreadsheet–based tools for entering journals, entering and revising budgets, and creating financial reports. The guide also describes how to use the reQuest Center to submit and monitor concurrent requests, then download the report output for publishing to a spreadsheet or a web page.

GLDI is an integral part of the Oracle General Ledger application. GLDI is a spreadsheet–based extension of General Ledger, that offers full–cycle accounting within the comfort and familiarity of a spreadsheet.

Oracle Payables User's Guide

Use this guide to understand the journal entries Oracle Payables creates during the accounts payable cycle. The guide also describes how accounts payable transactions are posted to General Ledger from the payables subledger.

Oracle Receivables User's Guide

Use this guide to understand the journal entries Oracle Receivables creates during the accounts receivable cycle. The guide also describes how accounts receivable transactions are posted to General Ledger from the receivables subledger.

Oracle Cash Management User's Guide, Release 11

This guide describes the journal entries created by Cash Management during the bank reconciliation process. The guide also describes how you use Cash Management to manually or automatically reconcile journal transactions to bank statements.

Oracle Assets User's Guide

This guide describes the journal entries created by Oracle Assets for depreciation and gains/losses from asset retirements. The guide also describes how Assets transactions are posted to General Ledger.

Integrating Oracle Financial Analyzer with Oracle General Ledger

This guide describes how to integrate Financial Analyzer with General Ledger. It explains how to set up both products for integration during installation, and how to prepare, transfer, and load data from General Ledger into Financial Analyzer.

Oracle HRMS User's Guide

This manual explains how to enter your employees, so you can use the Journal Approval feature in General Ledger.

Oracle Workflow Guide

This manual explains how to define new workflow business processes as well as customize existing Oracle Applications–embedded workflow processes. You may find this guide useful when you are setting up Journal Approval.

Oracle Applications Flexfields Guide

This manual provides flexfields planning, setup, and reference information for the General Ledger implementation team, as well as for users responsible for the ongoing maintenance of Oracle Applications product data. This manual also provides information on creating custom reports on flexfields data.

Country–Specific Manuals

Use these manuals to meet statutory requirements and common business practices in your country or region. They also describe additional features added to General Ledger to meet those

requirements. Look for a User's Guide appropriate to your country; for example, see the *Oracle Financials for the Czech Republic User's Guide* for more information about using this software in the Czech Republic.

Oracle Applications Character Mode to GUI Menu Path Changes

This is a quick reference guide for experienced Oracle Applications end users migrating from character mode to a graphical user interface (GUI). This guide lists each character mode form and describes which GUI windows or functions replace it.

Oracle Financials Open Interfaces Guide

This guide contains a brief summary of each Oracle Financial Applications open interface. You can also read about the General Ledger open interface tables in the appropriate sections of the *Oracle General Ledger User's Guide*.

Multiple Reporting Currencies in Oracle Applications

If you use the Multiple Reporting Currencies (MRC) feature to account and report your transactions in more than one currency, consult this manual before you implement General Ledger. The manual details additional steps and setup considerations for using MRC with General Ledger.

Oracle Applications Implementation Wizard User's Guide

If you are implementing more than one Oracle product, you can use the Oracle Applications Implementation Wizard to coordinate your setup activities. This guide describes how to use the wizard.

Installation and System Administration

Oracle Applications Installation Manual

This manual and the accompanying release notes provide information you need to successfully install Oracle Financials, Oracle Public Sector Financials, Oracle Manufacturing, or Oracle Human Resources in your specific hardware and operating system software environment.

Oracle Applications Upgrade Manual

This manual explains how to prepare your Oracle Applications products for an upgrade. It also contains information on finishing the upgrade procedure for each product. Refer to this manual and the *Oracle Applications Installation Manual* when you plan to upgrade your products.

Oracle Applications System Administrator's Guide

This manual provides planning and reference information for the Oracle Applications System Administrator. It contains information on how to define security, customize menus and online help, and manage processing.

Oracle General Ledger Applications Technical Reference Manual

The *Oracle General Ledger Applications Technical Reference Manual* contains database diagrams and a detailed description of General Ledger and related applications database tables, forms, reports, and programs. This information helps you convert data from your existing applications, integrate General Ledger with non–Oracle applications, and write custom reports for General Ledger.

You can order a technical reference manual for any product you have licensed. Technical reference manuals are available in paper format only.

Oracle Applications Product Update Notes

This book contains a summary of each new feature we added since Release 10.7, as well as information about database changes and seed data changes that may affect your operations or any custom reports you have written. If you are upgrading from Release 10.6 or earlier, you also need to read Oracle Applications Product Update Notes Release 10.7.

Other Information

Training

Oracle Education offers a complete set of training courses to help you and your staff master Oracle Applications. We can help you develop a training plan that provides thorough training for both your project

team and your end users. We will work with you to organize courses appropriate to your job or area of responsibility.

Training professionals can show you how to plan your training throughout the implementation process so that the right amount of information is delivered to key people when they need it the most. You can attend courses at any one of our many Educational Centers, or you can arrange for our trainers to teach at your facility. In addition, we can tailor standard courses or develop custom courses to meet your needs.

Support

From on–site support to central support, our team of experienced professionals provides the help and information you need to keep General Ledger working for you. This team includes your Technical Representative, Account Manager, and Oracle's large staff of consultants and support specialists with expertise in your business area, managing an Oracle server, and your hardware and software environment.

About Oracle

Oracle Corporation develops and markets an integrated line of software products for database management, applications development, decision support, and office automation, as well as Oracle Applications, an integrated suite of more than 45 software modules for financial management, supply chain management, manufacturing, project systems, human resources, and sales and service management.

Oracle products are available for mainframes, minicomputers, personal computers, network computers**,** and personal digital assistants, allowing organizations to integrate different computers, different operating systems, different networks, and even different database management systems, into a single, unified computing and information resource.

Oracle is the world's leading supplier of software for information management, and the world's second largest software company. Oracle offers its database, tools, and applications products, along with related consulting, education, and support services, in over 140 countries around the world.

Thank You

Thank you for using Oracle General Ledger and this user's guide.

We value your comments and feedback. At the end of this manual is a Reader's Comment Form you can use to explain what you like or dislike about General Ledger or this user's guide. Mail your comments to the following address or call us directly at (650) 506–7000.

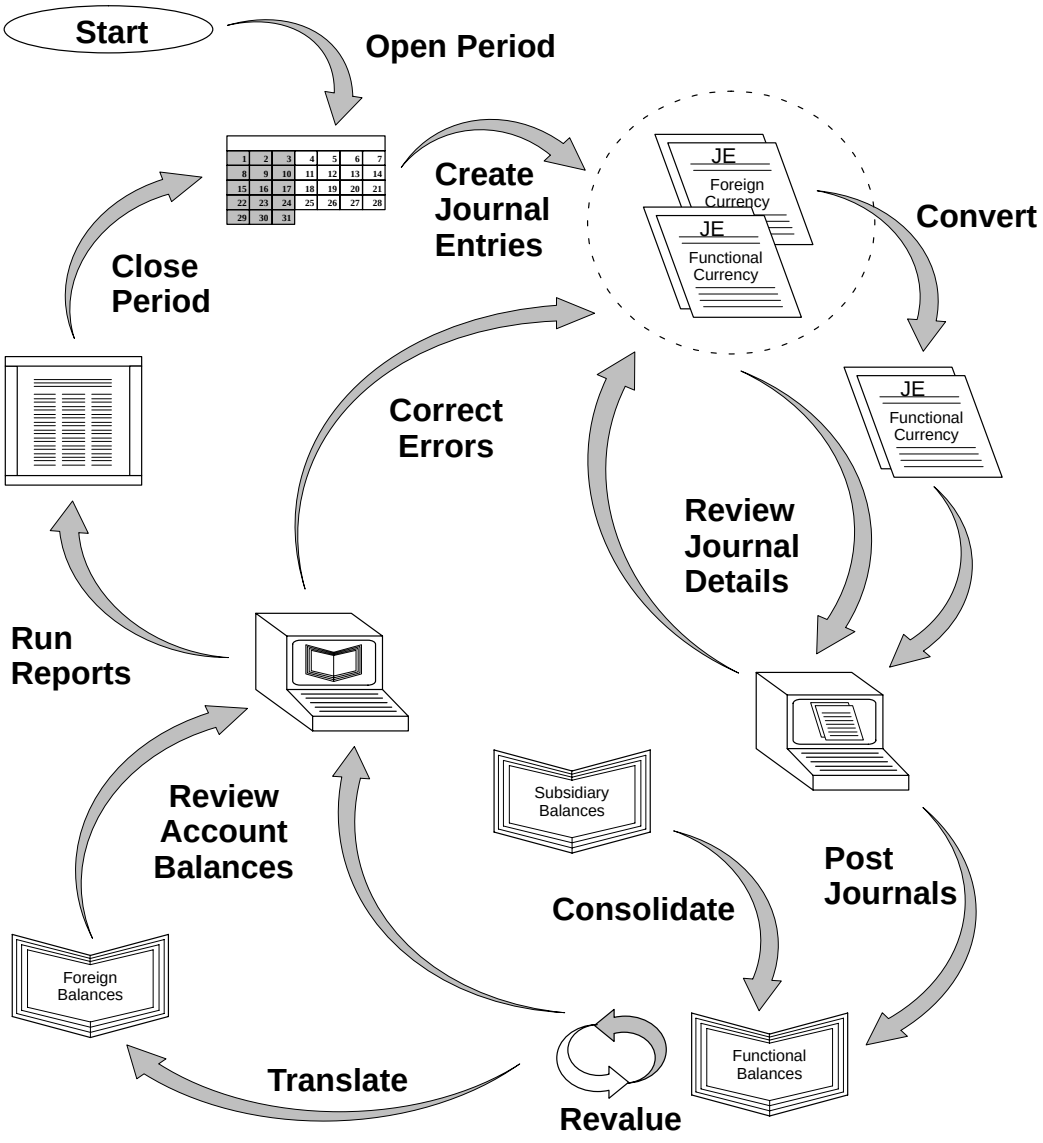
Oracle Applications Documentation Manager
Oracle Corporation
500 Oracle Parkway
Redwood Shores, CA 94065
U.S.A.

Or, send electronic mail to **appsdoc@us.oracle.com**.

CHAPTER

1 Journal Entry

The General Ledger Accounting Cycle



After you set up your set of books, follow these steps to enter, maintain, and report on actual accounting information for your enterprise:

1. Open an accounting period. See: Opening and Closing an Accounting Period: page 6 – 119.
2. Enter manual journal entries, including:
   - Standard journal entries. See: Creating Journal Batches: page 1 – 6.
   - Foreign and dual currency journal entries. See: Entering Foreign and Dual Currency Journals: page 1 – 16.
   - Statistical journal entries. See: Entering Statistical Journals: page 1 – 17.
   - Intercompany journal entries.
3. Import journals from subledgers. If you encounter an error when trying to import a subledger journal, you can correct the import data and rerun journal import. See: Importing Journals: page 1 – 108.
4. Define recurring journal formulas for transactions that have a common format or that you enter frequently. You can also create recurring journal formulas to create allocation entries. See: Creating Recurring Journal Formula Batches: page 1 – 58.

   You can use recurring journals to create three types of journal entries:
   - Skeleton entries affect the same accounts each period, but have different posting amounts. See: Creating Skeleton Journal Entries: page 1 – 64.
   - Standard recurring journal entries use the same accounts and amounts each period. See: Creating Standard Recurring Journal Entries: page 1 – 65.
   - Formula entries use formulas to calculate journal amounts that vary from period to period. Entering Recurring Journal and Budget Formulas: page 1 – 61.
5. Define MassAllocation formulas to allocate a cost pool across a group of departments, companies, etc. See: Creating MassAllocation Formulas: page 1 – 72.
6. Generate recurring journal and MassAllocation journal batches based on formulas you defined. See: Generating Recurring Journal Batches: page 1 – 68 and Generating MassAllocation Journals: page 1 – 80.
7. Review the details of your unposted journal batches.

- To view and optionally change unposted journal batches online, use the Enter Journals window.
- To view unposted journal batch detail online, use the Journal Inquiry window.
- To print a report showing unposted batch detail, produce an Unposted Journals Report.

8. Edit unposted journals to change information about an unposted batch or its journal detail, including the batch period and the journal currency.
9. Post your journal batches manually or automatically. See: Posting Journal Batches: page 1 – 116.
10. Check for posting errors. General Ledger automatically produces a Posting Execution Report so you can check the results of your posting. This report notifies you of any errors.
11. Reverse journals. You can reverse a posted or unposted journal entry. Once you assign a reversing period to the journal, generate and post the reversing batch. See: Defining Reverse Journal Entries: page 1 – 127.
12. Revalue your foreign–denominated assets and liabilities to reflect exchange rate fluctuations at the end of each accounting period. See: Revaluing Balances: page 7 – 32.
13. Translate your actual account balances to any foreign currency for reporting purposes. See: Translating Balances: page 7 – 37.
14. Consolidate sets of books by defining and running a consolidation. You can consolidate sets of books that have different charts of accounts and calendars. See: Overview of Consolidation: page 3 – 28.
15. Produce financial reports and perform online inquiries to review current account balances.
    - Review account balances online using the Account Inquiry window. See: Performing an Account Inquiry: page 4 – 4.
    - Review posted journal details in the Posted Journals Report, as well as in the General Ledger and Account Analysis reports.
    - You can also define an unlimited variety of custom reports using the Financial Statement Generator to review account balances in the format of your choice. See: Overview of the Financial Statement Generator: page 5 – 3.

16. Enter journals to clear suspense account balances. Examine General Ledger and Account Analysis reports to identify the source of suspense account entries.
17. Close the current accounting period. See: Opening and Closing an Accounting Period: page 6 – 119.
18. Open the next accounting period.

Entering Journals

Creating Journal Batches

You can organize journal entries with common attributes into batches. For example, you might group your journal entries by type or date. You can have multiple journals in one batch, or you can have a separate batch for each journal entry.

All journal entries in a batch must share the same period. You can create a journal batch for any Open or Future Enterable accounting period, but you can only post batches in Open accounting periods.

If you do not want to enter batch information, you can enter a journal directly. General Ledger will create a batch for the entry automatically, using the source (Manual) combined with a unique batch ID and the system date.

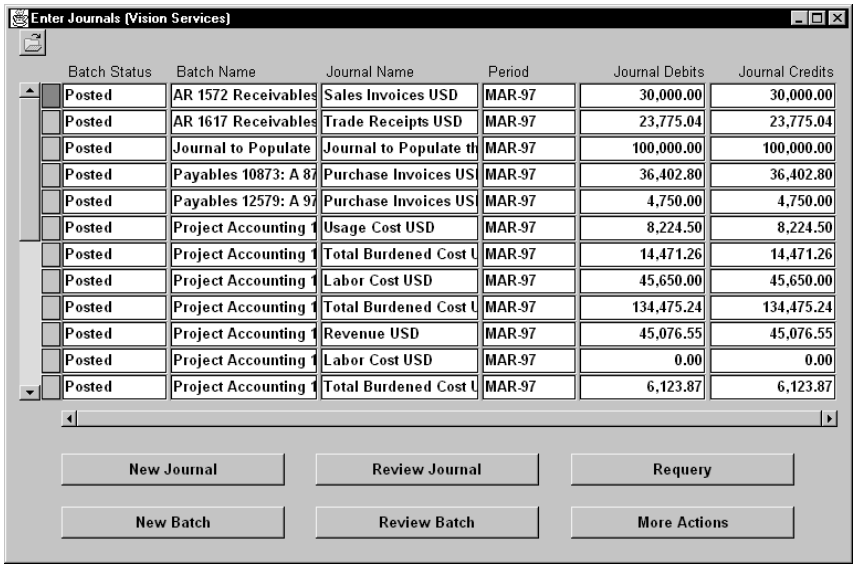
Multiple Reporting Currencies

If you use Multiple Reporting Currencies, General Ledger automatically generates converted journal batches in your reporting sets of books when you post the original journals in your primary set of books. You may occasionally want to modify an unposted converted journal batch in a reporting set of books to override the journal's reporting currency conversion rate or amount.

If you do find it necessary to change a journal batch in your reporting set of books, use the Enter Journals window to make your changes. You must log in to General Ledger using the reporting set of books' responsibility.

Caution: Be careful when changing amounts in a reporting set of books, since the changes will not be reflected in your primary set of books. Making changes to a reporting set of books' journals may also make it more difficult to reconcile your reporting set of books to your primary set of books.

Suggestion: In general, we suggest that you only change your journals in your primary set of books, then allow those changes to flow through to your reporting sets of books.



Note: You can modify the Enter Journals folder form to customize your query capabilities on existing journal information. Refer to the *Oracle Applications User's Guide* for more information on modifying and saving folder forms.

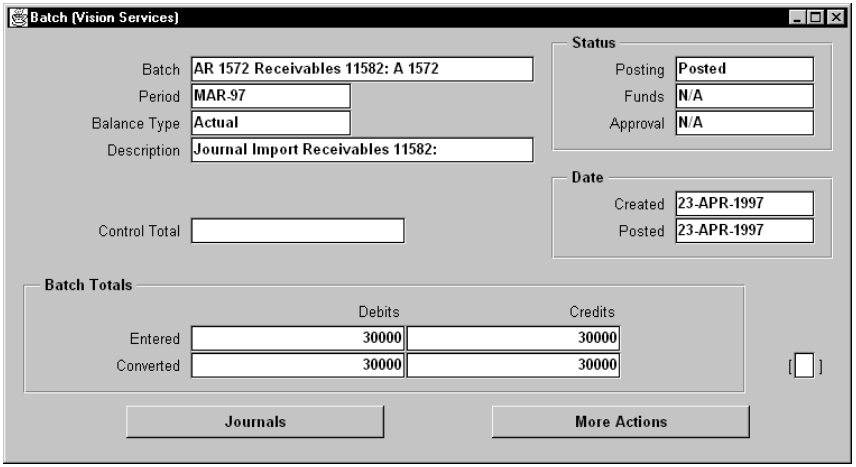
Prerequisites

- ❑ Set your user profile options to define various journal entry features, including default categories, dual currency entries, and sequential document numbering.
- ❑ If you have Journal Approval enabled for your set of books, have your system administrator set the following profile options:
  - **Journals: Allow Preparer Approval** — determines whether preparers can approve their own journals.
  - **Journals: Find Approver Method** — set the default method for seeking approval.
- ❑ For foreign currency journals, define rate types and daily rates.

▶ **To create a new batch with multiple journal entries:**

1. Navigate to the Enter Journals window.
2. Choose New Batch.

Note: The Status region will display the current statuses for Posting, Funds reservation, and Journal Approval.



3. Enter an optional Batch name to identify the batch on general ledger and journal entry reports. You cannot have duplicate batch names in the same accounting period.

   If you do not enter a batch name, General Ledger will create a default name from the source, combined with a unique batch ID and the system date.

4. Enter the accounting Period for which you want to post the entries in your journal batch. General Ledger defaults to the latest Open period.

   Note: If you enter a period prior to the current accounting period and the user profile option Journals: Enable Prior Period Notification is set to Yes, General Ledger will display a message indicating that you are entering a prior period journal. You must confirm that this is what you want to do.

   Additional Information: Balance Type is a display–only field. It displays Actual when you are entering actual journals and Budget when you are entering budget journals.

5. (Optional) Enter a description for the journal batch.

6. Select a Journal Type to indicate whether you want to enter Standard or Average journals.

7. Enter a Control Total if you want to verify the total debits for your journal batch against the batch control total. You can also enter a control total at the journal entry level.

8. Choose Journals to add journals to the batch.

See Also

Entering Journals for a Future Period: page 1 – 24

Changing a Batch Period: page 1 – 18

Submitting Journal Batches for Approval: page 1 – 21

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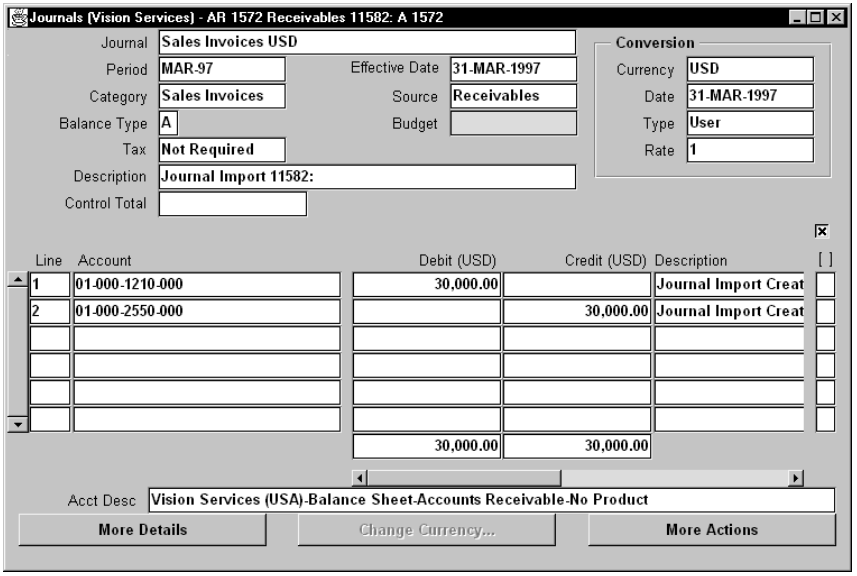
Entering Journals



▶ **To enter a journal:**

1. Navigate to the Enter Journals window.

2. Enter or query the batch for which you are entering journals. To enter a journal without entering batch information, choose New Journal and proceed to Step 4.

   - To enter journals for a new batch, choose New Batch and enter the batch information.
   - To add journals to an existing batch, query the batch and choose Review Batch.

     Note: The Status region on the Batch window will display the current statuses for Posting, Funds reservation, and journal Approval.

3. Choose Journals**.**
4. Enter a unique Journal name for the entry. If you do not enter a journal name, General Ledger automatically assigns a name using the following format: *Source Journal ID Date*.

   If you did not enter a batch name before entering journals, General Ledger uses the name of the first journal in the batch to create a default batch name.

5. Enter the Period for the journal entry. If you entered a period at the batch level, you must use the same period for each journal entry in the batch. If you did not enter a period at the batch level, choose any Open or Future Enterable period for your journal entry. Note that you can only post journals in Open periods.

   Note: If you enter a period prior to the current accounting period and the user profile option Journals: Enable Prior Period Notification is set to Yes, General Ledger will display a message indicating that you are entering a prior period journal. You must confirm that this is what you want to do.

   Additional Information: Balance Type is a display–only field. It displays Actual when you are entering actual journals and Budget when you are entering budget journals.

6. Accept or change the default Effective Date for the journal entry.
7. Enter a Category to describe the purpose of your journal entry, such as accrual, payments or receipts. All lines in a journal entry share the same journal category.

   General Ledger defaults the journal category if you defined the profile option Journals:Default Category.

8. If you use manual numbering, enter a unique Document number**.** This field is only available if the Sequential Numbering profile option is set to Always Used or Partially Used.

If you set your profile options to always use or partially use sequential numbering, and use a defined Automatic document numbering sequence, General Ledger enters a document number automatically when you save your work.

Attention: If sequential numbering is always or partially used, you cannot change the journal category or document number after you save your journal entry.

9. If you use automatic tax on journal entries, enter Required in the Tax field to indicate that you want to enter additional tax information. Otherwise, enter Not Required. This field only appears if you have automatic tax enabled for your set of books.

   See: Entering Taxable Journal Entries: page 1 – 13

10. Enter an optional Description for the journal entry. General Ledger uses this as the default description for each journal entry line. You can change the journal entry description as necessary.

11. Enter a Control Total if you want to verify the total debits for the journal lines against the journal control total.

12. Accept the default Currency (the functional currency for your set of books), or change the journal currency to enter a foreign currency or statistical journal.

13. (Optional) If you have average balance processing enabled and your set of books is a consolidation set of books, select Standard or Average as the Journal Type.

    In a consolidation set of books, you can create journal entries that affect either standard or average balances. The balances are not linked. In a non–consolidation set of books, you can only create journal entries that directly affect standard balances. Average balances are calculated automatically from your standard balances.

14. Choose More Details to enter optional reference information about the journal entry.

    - Enter a Reference description to further identify the journal entry on general ledger and journal entry reports.
    - Enter a reversal Date, Period, and Method. You can then generate a reversing journal entry to that effective date and period. You can also reverse a journal entry without assigning a reversal period. Reversal Method can be either:

      Switch Dr/Cr: General Ledger creates your reversing journal by switching the debit and credit amounts of the original journal entry. This method is often used when reversing accruals.

Change Sign: General Ledger creates your reversing journal by changing the sign of your original journal amounts from positive to negative. This reversal method is often used when reversing journals to correct data entry mistakes.

Close the More Details window when you are finished.

15. Return to the Journals window and enter the journal lines.
16. Save your work.

See Also

Entering Foreign Currency Journals: page 1 – 16

Entering Statistical Journals: page 1 – 17

Entering Journals for a Prior Period: page 1 – 24

Entering Journals for a Future Period: page 1 – 24

Posting Journal Batches: page 1 – 116

Defining Reversing Journal Entries: page 1 – 127

Overview (of Average Balance Processing): page 9 – 2

Entering Journal Lines

▶ **To enter journal lines**:

1. Navigate to the Enter Journals window.
2. Enter your batch and journal information. Alternatively, you can set up a default category and accept all default batch and journal information to enter lines directly.
3. Enter a Line number for each journal line to control the sequence in which the journal entry lines appear online and in reports. After you enter the first journal entry line number, General Ledger automatically increments the numbers for the following lines. You can change the line numbers as necessary.
4. Enter an Account for the journal line.
5. Enter the Debit or Credit amount for the designated account.

   Note: If needed, you can enter debits and credits as negative amounts.

6. If you enabled the General Ledger descriptive flexfields, enter additional descriptive information about the journal line.
    - Use Journals – Journal Entry Line to enter any additional information related to your journal lines.
    - Use Journals – Captured Information to enter additional information about journal lines with certain natural account segment values.
    - Use Value–Added Tax to incorporate tax information into your accounting transactions. You cannot change the definition of this descriptive flexfield in General Ledger.
7. Save your work.

See Also

Defining Document Sequences: page 6 – 85

Creating Journal Batches: page 1 – 6

Entering Statistical Journals: page 1 – 17

Posting Journal Batches: page 1 – 116

Generating Reversing Journal Batches: page 1 – 128

Defining Descriptive Flexfields for General Ledger: page 6 – 10

Entering Taxable Journal Entries

Generally, you enter journals for taxable amounts as usual, and enter additional taxation information, then calculate taxes before you post the journal. However, there are specific restrictions about when you can enter or modify tax information.

After you calculate tax for a journal, the system does not recalculate tax if you revise any line in that journal. If you need to revise a taxable amount or alter its tax information after you have calculated tax, you should either reverse and re–enter the journal (if it is already posted), or delete the unposted journal and re–enter it correctly.

After you calculate tax, the resulting new tax journal lines can be edited just like any other journal lines. For example, if you need to change the tax liability account for a specific calculate tax line, you can edit the account after you calculate tax.

Note: You cannot reserve funds for a journal until you calculate tax for that journal.

▶ **To calculate tax information during manual journal entry:**

1. Navigate to the Enter Journals window.
2. Enter optional batch information.

   Note: The Status region on the Batch window will display the current statuses for Posting, Funds reservation, and journal Approval.
3. Enter your journal information. In the Tax field, enter Required to indicate that you want to enter additional tax information and calculate tax amounts.
4. For each taxable journal line, open the Tax Information descriptive flexfield window and enter a tax type, code, and rounding rule, and specify whether the amount is tax inclusive, or accept the default values specified during system setup. You can also enter other tax information, such as a document identifier or reference information, as appropriate for your accounting policy.

   Depending upon how your tax system is configured, you may also be able to enter a code into the Tax Code field then skip the Tax Information flexfield window.
5. Save your work.
6. Choose Tax Journal to create additional tax lines, and to reduce entered tax inclusive amounts, as appropriate. Or, choose Tax Batch to calculate tax for a journal batch.
7. Save your work.

Tax Information Fields

Tax Type: Input or Output

Tax Code: a user–defined Receivables tax code (if the tax type is Output), or a Payables tax name (if the tax type is Input).

Rounding Rule: Up, Down, or Nearest rounding for tax amounts calculated from this entered amount.

Amount Includes Tax: enter Yes if this is a tax–inclusive amount.

Document Identifier, Document Date: (Optional, not validated) You can use these fields for storing a document number such as customer or vendor invoice number and date.

Customer/Vendor Name, Reference: (Optional, not validated)

Tax Registration Number: (Optional, not validated) VAT registration number.

Reversing Taxable Journal Entries

You can reverse a journal entry before or after you calculate tax.

If you have not already calculated tax for the reversed (original) journal, you can still manipulate the tax information for the reversing journal. For example, you can change the Tax field to Required then enter taxable lines and calculate tax. Or, you can delete all the tax information and change the journal's Tax field to Not required.

However, if you reverse a journal for which you have already calculated tax, you cannot remove the tax information from the reversing journal.

Posting Taxable Journal Entries

Tax journals are posted exactly the same as any other journal; posting creates intercompany or suspense balancing entries.

You cannot post a taxable journal until you have calculated tax for that journal.

See Also

Setting Up Automatic Tax Calculation: page 6 – 98

Automatic Tax on Journal Entries: page 6 – 101

Tax Calculation Rules: page 6 – 101

Creating Journal Batches: page 1 – 6

Entering Journals: page 1 – 9

Entering Statistical Journals: page 1 – 17

Posting Journal Batches: page 1 – 116

Generating Reversing Journal Batches: page 1 – 128

Defining Descriptive Flexfields for General Ledger: page 6 – 10

Defining Reverse Journal Entries: page 1 – 127

Entering Foreign Currency Journals

You can enter manual journal entries using a currency other than your functional currency.

> **Note:** Review foreign currency account balances using the Foreign Currency Trial Balance Report. Use the Revalue Balances window to revalue balance sheet accounts that are denominated in a foreign currency in accordance with SFAS #52 (U.S.).

▶ **To enter a foreign currency journal:**

1. Navigate to the Enter Journals window.
2. Enter optional batch information.
3. Enter your journal information, specifying the foreign Currency you want to use for your journal entry.
4. Enter the journal currency conversion information.
   - The conversion Date must be within the accounting period you defined for the journal entry. The conversion date is the posting date for the journal entry, and the default is the Effective Date shown in the More Details window.
   - The conversion Type can be the Spot, Corporate, or User type, or any conversion type you defined.
   - You must enter a conversion Rate if you enter User as the conversion type. If you specify a conversion type other than User, General Ledger automatically enters the daily conversion rate based on the rates you entered in the Daily Rates window.
5. Enter your journal lines, using debit and credit amounts in the foreign currency. General Ledger automatically converts the entry amounts into your functional currency based on the designated conversion rate.
6. Use the scrolling region to review the results of your currency conversion. You can override the Converted Debit and Converted Credit amounts if you enable the user profile option Journals: Allow Multiple Exchange Rates.

See Also

Overview of Multi–Currency Accounting: page 7 – 2

Entering Journals: page 1 – 9

Entering Journal Lines: page 1 – 12

Setting General Ledger Profile Options: page B – 2

Overview (of Average Balance Processing): page 9 – 2

Entering Statistical Journals

General Ledger provides two ways to enter statistical journals. You can enter journals with only statistical debit and credit amounts. If your user profile permits, you can also combine monetary and statistical amounts in the same journal line.

> **Note:** Statistical journal entries do not require balanced debits and credits.
>
> **Note:** If you use Multiple Reporting Currencies, statistical journals will be copied to your reporting sets of books, but the journals are not affected by the currency conversion process.

▶ **To enter a statistical journal:**

1. Navigate to the Enter Journals window.
2. Enter optional batch information.
3. Enter your journal information, specifying STAT for the journal Currency.
4. Enter your journal lines, using statistical debit and credit amounts. The debits do not need to equal credits for a statistical journal.
5. Save your work.

▶ **To enter a combined statistical and monetary journal:**

1. Set the profile option Journals:Mix Statistical and Monetary to Yes.
2. Define statistical units of measure for the natural account segment values for which you want to combine statistical and monetary journals.
3. Navigate to the Enter Journals window.
4. Enter optional batch information.
5. Enter your journal information.
6. Enter your journal lines, using debit and credit amounts in any monetary currency.

7. Enter the statistical Quantity for each journal line. General Ledger automatically displays the Unit of Measure associated with the natural account segment value for the line.
8. Save your work.

See Also

Setting General Ledger Profile Options: page B – 2

Defining Statistical Units of Measure: page 6 – 83

Entering Journals: page 1 – 9

Posting Journal Batches: page 1 – 116

Reporting on Statistics: page 6 – 81

Multiple Reporting Currencies Overview: page 7 – 49

Changing a Batch Period

If you change the period for an unposted batch, General Ledger updates the posting date for each journal entry.

> **Note:** If you are using budgetary control, and have reserved funds for the batch, you must unreserve funds before you can change the batch period.

▶ **To change the period for a journal batch**:

1. Navigate to the Enter Journals window.
2. Query the batch you want to change.
3. Choose Review Batch**.**
4. Choose the More Actions button.
5. Choose Change Period**.**
6. Enter the new batch Period**.**

   If the original creation date of your journal entry batch is within the new period, General Ledger assigns the creation date as the new Effective Date.

   If the creation date of your journal entry batch is not in the same period as the new batch period, General Ledger assigns either the

first or last day of the new period as the new Effective Date, depending on which date is closer to the creation date.

7. Choose OK to save the revised batch.

See Also

Creating Journal Batches: page 1 – 6

Entering Journals: page 1 – 9

Entering Journals for a Prior Period: page 1 – 24

Entering Journals for a Future Period: page 1 – 24

Posting Journal Batches: page 1 – 116

Changing the Journal Entry Currency

You can change the currency for any unposted journal entry. However, if you have already entered journal line information, the new currency must have equal or greater precision than the original currency. For example, you can change the currency of an unposted journal entry from YEN to USD, since the YEN currency has a precision of 0, which is less than the USD currency precision of 2.

> **Note:** If you are using budgetary control, and have reserved funds for the journal entry, you must unreserve funds before you can change the currency.

▶ **To change the currency of an unposted journal entry:**

1. Navigate to the Enter Journals window.
2. Query the batch and journal within the batch that you want to change.
3. Choose Review Journal.
4. Choose Change Currency.
5. Enter the journal currency conversion information.
   - The conversion Date must be within the accounting period you defined for the journal entry. The conversion date is the posting date for the journal entry, and the default is the Effective Date shown in the More Details window.

- The conversion Type can be the Spot, Corporate, or User type, or any conversion type you defined.
- You must enter a conversion Rate if you enter User as the conversion type. If you specify a conversion type other than User, General Ledger automatically enters the daily conversion rate based on the rates you entered in the Daily Rates window.

6. Save your work.

See Also

Creating Journal Batches: page 1 – 6

Entering Foreign Currency Journals: page 1 – 16

Posting Journal Batches: page 1 – 116

Checking or Reserving Funds for a Journal Batch

If you are using budgetary control, you can check, reserve, or unreserve funds for individual journal entries or a journal batch.

▶ **To check or reserve funds for a journal batch:**

1. Navigate to the Enter Journals window.
2. Enter optional batch information.

   Note: The Status region on the Batch window will display the current statuses for Posting, Funds reservation, and journal Approval.

3. Enter the journal information.
4. Enter the journal lines, then save your work.
5. To check or reserve funds for the entire batch, return to the Batch window. To check or reserve funds for a specific journal entry, go to the Journals window.
6. Choose More Actions from either the Batch or Journals window.
7. Choose Check Funds to check funds for the current journal entry or batch.
8. Choose Reserve Funds to reserve funds for the current journal entry or batch. After you reserve funds, you can only modify the journal entry or batch if you unreserve the funds.

9. After checking or reserving funds, choose View Results to review the results of your funds action request.

▶ **To unreserve funds:**

- To update or delete an approved journal batch, you can unreserve funds, modify your journal batch, and then re–reserve funds, if necessary.

  You can unreserve funds only if your journal batch has a funds status of Passed and the batch posting status is Unposted or Processing.

  Choose Unreserve Funds for an approved journal or batch to unreserve the funds. If your funds unreservation succeeds, your journal batch funds status changes to Required, and all corresponding funds check information is deleted.

See Also

Budgetary Control and Online Funds Checking: page 2 – 79

Reviewing Budgetary Control Transactions: page 1 – 26

Creating Journal Batches: page 1 – 6

Entering Journals: page 1 – 9

Submitting Journal Batches for Approval

If Journal Approval is enabled for your set of books, journal batches whose journal source requires approval must be approved by a manager whose authorization limit is high enough to allow approval. You will not be able to post your batch to the general ledger until you receive this approval.

▶ **To submit a journal batch for approval:**

1. Navigate to the Find Journals window.
2. Query the journal batch you want to submit for approval.
3. Select the batch from the Enter Journals window.
4. (Optional) Choose Review Batch or Review Journal if you want to review the batch information or journal details before you submit it for approval.

Note: The Status region on the Batch window will display the current statuses for Posting, Funds reservation, and journal Approval.

5. From either the Enter Journals, Batch, or Journals window, choose the More Actions button.
6. Choose the Approve Batch button.

   After you sumit your journal batch for approval, you should receive a message indicating the result of your request. The message will inform you that your journal batch:

   - Was self–approved, if you are authorized to approve your own journal batches, or
   - Has been sent to an approver, or
   - Was invalid.

   Invalid batches must be corrected and resubmitted for approval. If your journal batch was sent to an approver, periodically check your notifications for a response. For more information about checking and viewing your notifications:

   See: Overview of Notification Handling
   Oracle Workflow Guide

See Also

Overview of Journal Approval: page 1 – 29

Setting Up Journal Approval: page 6 – 90

Creating Journal Batches: page 1 – 6

Approving Journal Batches

If Journal Approval is enabled for your set of books, journal batches whose journal source requires approval must be approved by a manager whose authorization limit is high enough to allow approval. When the journal batch is submitted for approval, it will move through your organization's approval hierarchy, based on the approver method specified by the Journals: Find Approver Method profile option.

Each approver will receive a notification when their approval is required. For more information about checking and viewing your notifications:

See: Overview of Notification Handling
Oracle Workflow Guide

▶ **To review and approve or reject a journal batch:**

1. Check your notifications. Journal approval requests will display the following in the Subject field of the Notifications Summary window:

   ```
   A journal batch for <batch amount>
   requires your approval.
   ```

2. Open the notification that requests your approval.
3. (Optional) Review the batch information or journal details before you approve or reject it. If your current responsibility allows you access to the journal batch's set of books, you can drill down from the Notifications window to the Enter Journals window to review the batch. Otherwise, you can use General Ledger's journal inquiry feature to review the batch.

   See: Performing a Journal Entry Inquiry: page 4 – 2

   Suggestion: The journal approval notification you receive will include the batch name, total batch amount, functional currency, preparer's name, monitor URL, and preparer's comments. Use this information to query the journal batch.
4. With the journal batch approval request displayed in the Notifications window, choose the Respond button.
5. Select Approve or Reject from the Action poplist.
6. (Optional) Enter a Comment.
7. Choose OK to save your work.

See Also

Overview of Journal Approval: page 1 – 29

Setting Up Journal Approval: page 6 – 90

Entering Journals for a Prior Period

You can post journal entries to a prior accounting period, as well as to a prior fiscal year, as long as the prior period is open. When you post to a prior period, General Ledger automatically updates the beginning balances of all subsequent periods. In addition, if you post a journal entry into a prior year, General Ledger adjusts your retained earnings balance for the effect on your income and expense accounts.

Enter and post prior period journal entries just like any other journal entry. To ensure complete control over prior period adjustments, you can only post journal entries to an open period. When you finalize your activity for an accounting period, simply close the period to prevent the entry or posting of additional journal entries.

Suggestion: To ensure that you don't accidentally enter a journal for a prior period, choose to have General Ledger display a message whenever you try to enter a prior period journal. To use this feature, have your system administrator set the user profile option Journals: Enable Prior Period Notification to Yes.

Note that if there are many open accounting periods following the period to which you are posting, General Ledger must update many beginning balances. Therefore, to speed up the posting process, keep a minimum number of accounting periods open.

Suggestion: We recommend that you run a Trial Balance Report whenever you post to a previous fiscal year to ensure that your Retained Earnings account is properly reconciled. General Ledger automatically updates this account whenever you open the first period of a new fiscal year.

See Also

Creating Journal Batches: page 1 – 6

Entering Journals: page 1 – 9

Opening and Closing Accounting Periods: page 6 – 119

Entering Journals for a Future Period

You can enter journal entries for as many future periods as you want. For example, you might want to enter journal entries for the following month while you are closing the books for the current month. You

control the number of future accounting periods for which you want to allow journal entry when you define your set of books. General Ledger automatically assigns a status of ”Future–Entry” to the appropriate number of accounting periods following the latest open accounting period in your calendar.

Although you can enter journal transactions to any accounting period with the status of Future–Entry, you cannot post journals into a period until you open the period.

See Also

Creating Journal Batches: page 1 – 6

Entering Journals: page 1 – 9

Defining Sets of Books: page 6 – 46

Opening and Closing Accounting Periods: page 6 – 119

Reviewing Budgetary Control Transactions

If you use budgetary control to check or reserve funds while entering journals, budgets, or encumbrances, you can review the results of your funds check or funds reservation request.

For each transaction, General Ledger shows the posting Period, Account, Balance Type**,** and the transaction Amount (debit or credit) in your functional currency**.** For encumbrance or budget transactions, you also see the Encumbrance Type or Budget Name of your transaction.

> **Note:** You can alter the Budgetary Control Transactions folder form to customize the information that is displayed. Refer to the *Oracle Applications User's Guide* for more information on modifying and saving folder forms.

Budgetary control transactions can have the following statuses:

Pending:	Funds reservation request is pending
Approved:	Funds reservation request is approved
Rejected:	Funds reservation request is rejected
Checking:	Funds check request is pending
Passed Check:	Funds check request has passed
Failed Check:	Funds check request has failed
Fatal:	General Ledger detected an irrecoverable error

▶ **To review the results of a funds check or funds reservation:**

1. Check or reserve funds for a journal, encumbrance, budget journal, or budget transfer.
2. Choose View Results to review the budgetary control transactions resulting from your funds action request.
3. Scroll through the displayed transactions in the Budgetary Control Transactions window. General Ledger displays transactions with funds failure followed by those transactions which passed funds check and reservation.
4. Review the Status for each transaction line.
5. Select a transaction line to review its transaction detail.
6. Print a Budgetary Control Transactions report to keep a record of the current transactions and their status, or any errors and warnings you encountered.

7. Choose Done to return to the window in which you entered your budgetary control transactions.

See Also

Budgetary Control and Online Funds Checking: page 2 – 79

Creating Journal Batches: page 1 – 6

Entering Journals: page 1 – 9

Entering Budget Journals: page 2 – 55

Transferring Budget Amounts: page 2 – 60

Entering Encumbrances: page 8 – 7

Reviewing Budgetary Control Transaction Detail

For each budgetary control transaction line, General Ledger displays the Result of your funds checking or reservation request on the account.

General Ledger displays the Budget, Encumbrance, Actual and Funds Available balances for the account. The budget balances are the balances in your funding budget. The available balance is calculated as:

Funds Available = Budget – Encumbrance – Actual

For each of these balances, General Ledger also displays several specific amounts:

- **Posted:** Balance of the posted transactions which passed funds reservation.
- **Approved:** Balance of the unposted transactions which passed funds reservation.
- **Pending:** Balance of the transactions awaiting funds reservation.
- **Total:** Sum of the Posted, Approved and Pending balances.

Attention: Note that these balances reflect your interval options. For example, if your funds check Amount Type is YTD and your Boundary is Quarter, then these balances are the year–to–date balances as of the end of the accounting quarter for this transaction.

Printing a Budgetary Control Transactions Report

You can print a report of your budgetary control transactions. You can print the report to show the details of all your transactions, or only include errors and warnings.

▶ **To print a Budgetary Control Transaction report:**

1. Check or reserve funds for a journal, encumbrance, budget journal, or budget transfer.
2. Choose View Results to review the budgetary control transactions resulting from your funds action request.
3. Choose Print All to print a Budgetary Control Transactions report containing the details of all transactions included in your funds check or reservation request.
4. Choose Print Errors and Warnings to print a Budgetary Control Transactions Report containing the details of only those transactions that contain failures and / or warning messages.
5. Choose Done to return to the window in which you entered your budgetary control transactions.

See Also

Budgetary Control Transactions Report: page 10 – 17

Budgetary Control and Online Funds Checking: page 2 – 79

Entering Budget Journals: page 2 – 55

Journal Approval

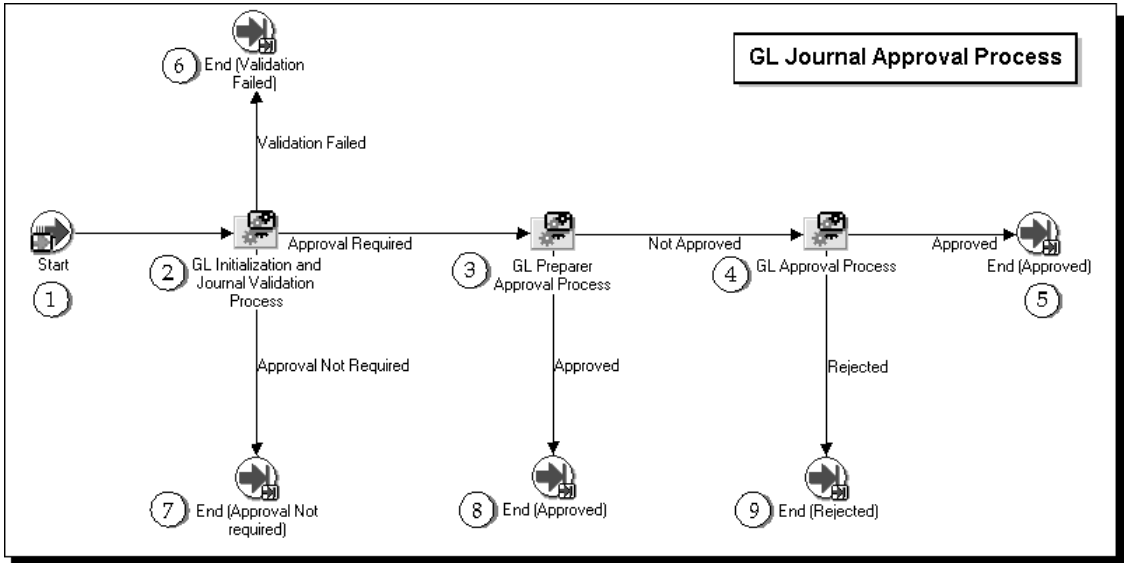
Journal Approval Overview

The GL Journal Approval Process obtains the necessary management approvals for manual journal batches. The process validates the journal batch, determines if approval is required, submits the batch to approvers (if required), then notifies appropriate individuals of the approval results.

The process has a result type of GL Journal Approval Process Result that gives one of four results:

- **Approval Not Required:** The journal batch does not need approval.
- **Approved:** The journal batch was approved by all necessary approvers. In some cases, this may be the preparer.
- **Rejected:** The journal batch was rejected by an approver.
- **Validation Failed:** The journal batch failed the validation process and was never submitted to the approver.

The process consists of 5 unique activities, some of which are reused, to comprise the 9 activity nodes that appear in the workflow diagram:



Customizing Journal Approval

Journal Approval can be customized to meet your organization's specific needs. We provide three customization mechanisms:

Profile options: There are two profile options that affect how Journal Approval operates:

- **Journals: Allow Preparer Approval** — determines whether preparers can approve their own journals.
- **Journals: Find Approver Method** — set the default method for seeking approval.

See: Setting General Ledger Profile Options: page B – 2

Workflow activity settings: You can change the default settings for the:

- **Request Approval From Approver timeout** — the standard setting is 7 days. After this time has expired, Journal Approval notifies the preparer that no approver response has been received.
- **Reached Manager Notification Resend Limit** — the standard setting is 1 notification. Journal Approval will resend notifications to the approver until the limit is reached.

  Caution: If you decide to change these settings, be careful when selecting your new values, since the settings work together with a compounding effect. Specifically, the approver timeout is processed for each manager notification sent.

  For example, if the approver timeout is 7 days and the notification resend limit is 3, a journal batch will remain in the approval cycle for 21 days if the approver does not respond.

- **Default Error Notification** — Journal Approval uses Oracle Workflow's standard error processing to handle runtime errors. You can choose to send a notification to your system administrator whenever such errors occur. Open the Journal Approval workflow file in Oracle Workflow and set the Performer for the Default Error Notification, in the Default Error process, to your system administrator's userid.

Customizable activities: We have provided four activities and one process that you can customize:

- Customizable: Is Journal Batch Valid activity
- Customizable: Does Journal Batch Need Approval activity
- Customizable: Is Preparer Authorized to Approve activity

- Customizable: Verify Authority Process
- Customizable: Verify Authority activity

Caution: We strongly recommend that you modify only these activities and processes when customizing the GL Journal Approval Process.

GL Journal Approval Process Activities

Following is a description of each activity listed by the activity's function name. You can create all the components for an activity in the graphical Oracle Workflow Builder except for the PL/SQL stored procedures that the function activities call. All function activities execute PL/SQL stored procedures which you must create and store in Oracle8. The naming convention for the PL/SQL stored procedures used in the GL Journal Approval process is:

GL_WF_JE_APPROVAL_PKG.<*PROCEDURE*>

GL_WF_JE_APPROVAL_PKG is the name of the package that groups all the procedures used by the GL Journal Approval process, except the customizable procedures. <*PROCEDURE*> represents the name of the procedure.

Customizable procedures are grouped together in the package named *GL_WF_CUSTOMIZATION_PKG*. The naming convention is the same as described for the GL Journal Approval package.

Start (Node 1)

This is a Standard function activity that simply marks the start of the process.

Function *WF_STANDARD.NOOP*

Result Type None

GL Initialization & Validation Process (Node 2)

This activity is a subprocess that performs initialization, then validates the journal batch. If the journal batch is valid, the subprocess also determines whether the batch requires approval. To view the subprocess, choose GL Initialization & Validation Process under the Processes branch of the Workflow Builder navigator tree. See: GL Initialization & Journal Validation Process: page 1 – 33.

Result Type GL Initialization & Validation Process Result

GL Preparer Approval Process (Node 3)

This activity is a subprocess that determines if the journal batch preparer is authorized to approve his/her own journal batch. If so, the batch is approved, the approver name is set, and notifications are sent. To view the subprocess, choose GL Preparer Approval Process under the Processes branch of the Workflow Builder navigator tree. See: GL Preparer Approval Process: page 1 – 37.

Result Type GL Preparer Approval Process Result

Prerequisite Activities GL Initialization & Validation Process

GL Approval Process (Node 4)

This activity is a subprocess that finds all necessary approvers, seeks journal batch approval, and sends notifications of approval or rejection. To view the subprocess, choose GL Approval Process under the Processes branch of the Workflow Builder navigator tree. See: GL Approval Process: page 1 – 39.

Result Type GL Approval Process Result

Prerequisite Activities GL Initialization & Validation Process, GL Preparer Approval Process

End (Nodes 5 through 9)

This function activity marks the end of the process. Although the activity itself does not have a result type, each node of this activity in the process must have a process result assigned to it. The process result is assigned in the property page of the activity node. Since the GL Journal Approval process activity has a result type of GL Journal Approval Process Result, each End activity node must have a process result matching one of the lookup codes in the GL Journal Approval Process Result lookup type.

Function *WF_STANDARD.NOOP*

Result Type None

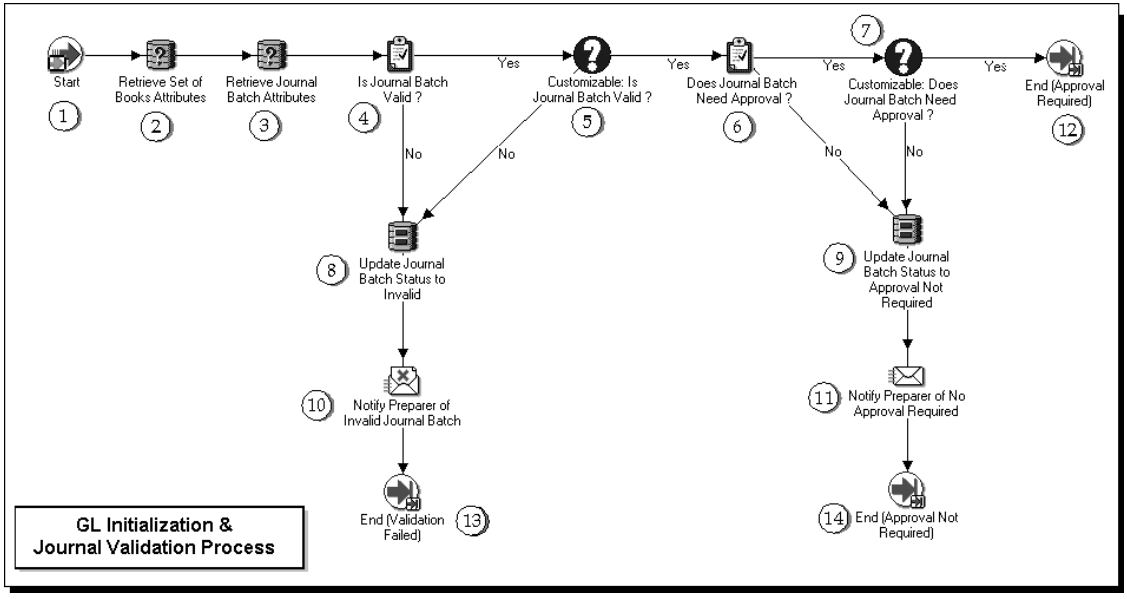
GL Initialization & Validation Process

The GL Initialization & Validation Process performs initialization, then validates the journal batch. If the journal batch is valid, the subprocess also determines whether the batch requires approval.

The process has a result type of GL Initialization & Validation Process Result that gives one of three results:

- **Approval Not Required:** The journal batch does not need approval.
- **Approval Required:** The journal batch needs to be approved before further action can be taken by the preparer.
- **Validation Failed:** The journal batch failed the validation process and was never submitted to the approver.

The process consists of 12 unique activities, some of which are reused, to comprise the 14 activity nodes that appear in the workflow diagram:



Start (Node 1)

This is a Standard function activity that simply marks the start of the process.

Function *WF_STANDARD.NOOP*

Result Type None

Retrieve Set of Books Attributes (Node 2)

This function activity retrieves your set of books attributes.

Function *GL_WF_JE_APPROVAL_PKG.GET_SOB_ATTRIBUTES*

Result Type None

Retrieve Journal Batch Attributes (Node 3)

This function activity retrieves your journal batch attributes, which are then used to determine if the journal batch is valid.

Function *GL_WF_JE_APPROVAL_PKG.GET_JEB_ATTRIBUTES*

Result Type None

Is Journal Batch Valid (Node 4)

This function activity determines if the journal batch is valid. If the batch is valid, the procedure returns a value of 'Yes'. If the batch is not valid, the procedure returns a value of 'No'.

Function *GL_WF_JE_APPROVAL_PKG.IS_JE_VALID*

Result Type Yes / No

Customizable: Is Journal Batch Valid (Node 5)

With this function activity you can customize the journal batch validation process. If the batch is valid, the procedure returns a value of 'Yes'. If the batch is not valid, the procedure returns a value of 'No'.

Function *GL_WF_CUSTOMIZATION_PKG.IS_JE_VALID*

Result Type Yes / No

Does Journal Batch Need Approval (Node 6)

This function activity determines whether the journal batch needs approval. If so, the procedure returns a value of 'Yes'. If not, the procedure returns a value of 'No'.

Function *GL_WF_JE_APPROVAL_PKG.DOES_JE_NEED_APPROVAL*

Result Type Yes / No

Customizable: Does Journal Batch Need Approval (Node 7)

With this function activity you can customize the process of determining whether a journal batch needs approval. If the batch does need approval, the procedure returns a value of 'Yes'. If not, the procedure returns a value of 'No'.

Function *GL_WF_CUSTOMIZATION_PKG.DOES_JE_NEED_APPROVAL*

Result Type Yes / No

Update Journal Batch Status to Invalid (Node 8)

This function activity updates the journal batch approval status to Invalid.

Function *GL_WF_JE_APPROVAL_PKG.SET_JE_INVALID*

Result Type None

Update Journal Batch Status to Approval Not Required (Node 9)

This function activity updates the journal batch approval status to Approval Not Required.

Function *GL_WF_JE_APPROVAL_PKG.SET_APPROVAL_NOT_REQUIRED*

Result Type None

Notify Preparer of Invalid Journal Batch (Node 10)

This activity notifies the preparer that the journal batch was invalid. The message includes 'Send' or 'Respond' attributes that display the batch name, invalid journal entry error message, the monitor URL, and the Enter Journals window.

Message Notify Preparer of Invalid Journal Batch

Result Type None

Notify Preparer of No Approval Required (Node 11)

This activity notifies the journal batch preparer that no approval is required. The message includes 'Send' or 'Respond' attributes that display the batch name, the monitor URL, and the Enter Journals window.

Message Notify Preparer of No Approval Required

Result Type None

End (Nodes 12 through 14)

This function activity marks the end of the process. Although the activity itself does not have a result type, each node of this activity in the process must have a process result assigned to it. The process result is assigned in the property page of the activity node. Since the GL Initialization & Journal Validation process activity has a result type of GL Initialization & Journal Validation Process Result, each End activity node must have a process result matching one of the lookup codes in the GL Initialization & Journal Validation Process Result lookup type.

Function *WF_STANDARD.NOOP*

Result Type None

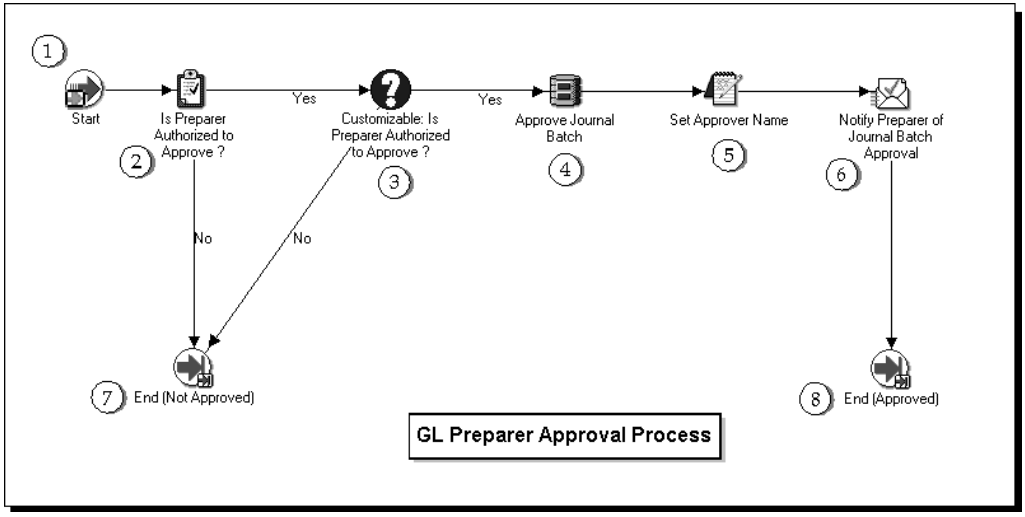
GL Preparer Approval Process

The GL Preparer Approval Process determines whether the preparer is authorized to approve his / her own journal batch. If so, the batch is approved, the approver name is set, and notifications are sent.

The process has a result type of GL Preparer Approval Process Result that gives one of two results:

- **Approved:** The journal batch was approved by the preparer.
- **Not Approved:** The journal batch cannot be approved by the preparer.

The process consists of 7 unique activities, some of which are reused, to comprise the 8 activity nodes that appear in the workflow diagram:



Start (Node 1)

This is a Standard function activity that simply marks the start of the process.

Function *WF_STANDARD.NOOP*

Result Type None

Is Preparer Authorized to Approve (Node 2)

This function activity determines whether the preparer is authorized to approve his / her own journal batch. If the preparer can approve, the procedure returns a value of 'Yes'. If the preparer cannot approve, the procedure returns a value of 'No'.

Function *GL_WF_JE_APPROVAL_PKG.CAN_PREPARER_APPROVE*

Result Type Yes / No

Customizable: Is Preparer Authorized to Approve (Node 3)

With this function activity you can customize the process of determining whether a preparer can approve his / her own journal batch. If the preparer can approve, the procedure returns a value of 'Yes'. If the preparer cannot approve, the procedure returns a value of 'No'.

Function *GL_WF_CUSTOMIZATION_PKG.CAN_PREPARER_APPROVE*

Result Type Yes / No

Approve Journal Batch (Node 4)

This function activity updates the journal batch's approval status to Approved.

Function *GL_WF_JE_APPROVAL_PKG.APPROVE_JE*

Result Type None

Set Approver Name (Node 5)

This function activity sets the journal batch's approver name.

Function *GL_WF_JE_APPROVAL_PKG.SET_APPROVER_NAME*

Result Type None

Notify Preparer of Journal Batch Approval (Node 6)

This activity notifies the preparer that the journal batch has been approved. The message includes 'Send' or 'Respond' attributes that display the batch name, approver's name, monitor URL, enter journals window, and approver's comment.

Message Notify Preparer of Approval

Result Type None

End (Nodes 7 through 8)

This function activity marks the end of the process. Although the activity itself does not have a result type, each node of this activity in the process must have a process result assigned to it. The process result is assigned in the property page of the activity node. Since the GL Preparer Approval process activity has a result type of GL Preparer Approval Process Result, each End activity node must have a process result matching one of the lookup codes in the GL Preparer Approval Process Result lookup type.

Function *WF_STANDARD.NOOP*

Result Type None

GL Approval Process

The GL Approval Process finds an appropriate approver, seeks journal batch approval, and sends notifications of approval or rejection.

To determine the appropriate approver, this process will compare each potential approver's authorization limit to the largest net journal line amount in the entire batch. In determining the largest net journal line amount, the process looks at absolute values. For example, assume the journal batch includes the following three journals:

Journal #1 (Misc Cash Receipt)

```
10  Cash..............          10,000
    20  Misc. Revenue                        10,000
```

Journal #2 (Accrual Adjustment)

```
10  Deferred Income....          20,000
20  Rent Expense.......          15,000
    30  Misc. Revenue.........              20,000
    40  Prepaid Expenses.......             15,000
```

Journal #3 (Consolidation Entry)

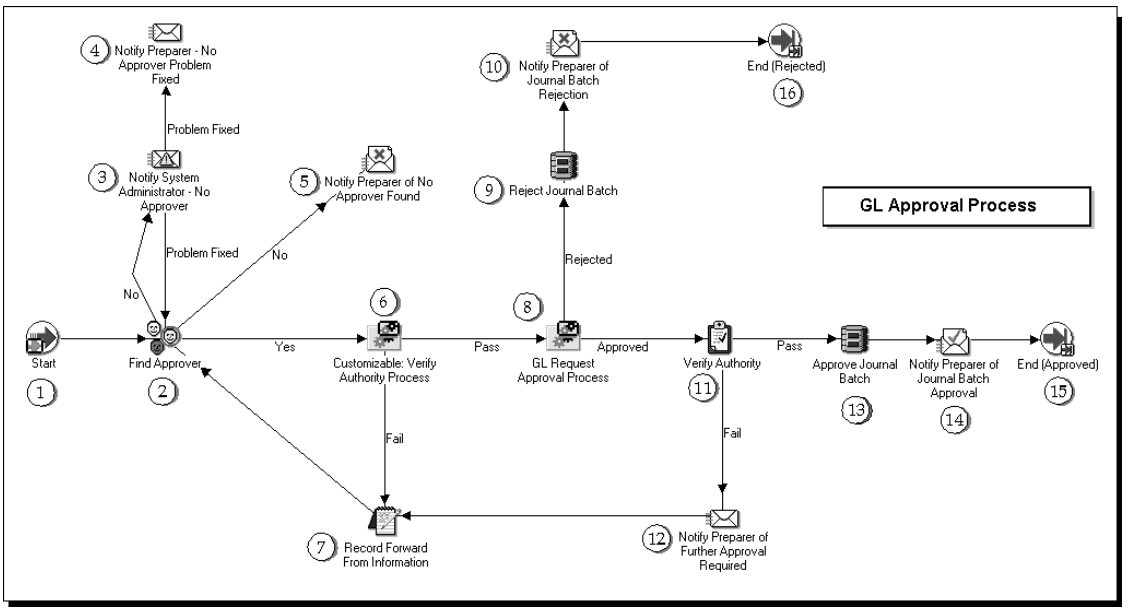
```
10  Intercompany Payables.......  80,000  40,000
20  Intercompany Receivables....  15,000  35,000
```

The largest net absolute amount is $40,000, the net of the intercompany payables amounts. $40,000 is the amount that will be compared to each potential approver's authorization limit.

The process has a result type of Approval that gives one of two results:

- **Approved:** The journal batch was approved by all necessary approvers.
- **Rejected:** The journal batch was rejected by an approver.

The process consists of 14 unique activities, some of which are reused, to comprise the 15 activity nodes that appear in the workflow diagram:



Start (Node 1)

This is a Standard function activity that simply marks the start of the process.

Function *WF_STANDARD.NOOP*

Result Type None

Find Approver (Node 2)

This function activity determines who the next approver is for the journal batch by checking the approval hierarchy and the approver method. If an approver is found, the procedure returns a value of 'Yes'. If an approver is not found, the procedure returns a value of 'No'.

Function *GL_WF_JE_APPROVAL_PKG.FIND_APPROVER*

Result Type Yes / No

Notify System Administrator – No Approver (Node 3)

This activity notifies your System Administrator if no approver can be found for the journal batch. The message includes 'Send' or 'Respond' attributes that display the batch name, the preparer's name, the monitor URL, and a note by the System Administrator that the problem has been resolved.

Message No Approver Found

Result Type GL Problem Has Been Fixed

Additional Information: This activity's performer is set to the SYSADMIN user when you first install Journal Approval. You can change this to any other user as follows:

- Using Oracle Workflow Builder, choose File > Load Roles from Database from the main menu, then load your system administrator role.
- Select the GL Approval Process and open the process detail diagram.
- Choose the Notify System Administrator – No Approver activity to open the control properties window.

– Change the Performer as needed.

Notify Preparer – No Approver Problem Fixed (Node 4)

This activity notifies the preparer when the no approver problem has been fixed by the system administrator. The message includes a 'Send' or 'Respond' attribute to display the batch name.

Message Notify Preparer – No Approver Problem Fixed

Result Type None

Notify Preparer of No Approver Found (Node 5)

This activity notifies the preparer if no approver can be found for the journal batch. The message includes 'Send' or 'Respond' attributes that display the batch name, the preparer's name, the monitor URL.

Message Notify Preparer That No Approver was Found

Result Type None

Customizable: Verify Authority Process (Node 6)

This activity is a subprocess. If your organization has unique needs, use this activity to customize the process of verifying an approver's authority to approve the journal batch. To view the subprocess, choose Customizable: Verify Authority Process under the Processes branch of the Workflow Builder navigator tree. See: Customizable: Verify Authority Process: page 1 – 51.

Result Type GL Pass or Fail Result Type

Record Forward From Information (Node 7)

If a selected approver is not authorized to approve the journal batch, this procedure saves the selected approver's name and other information. The saved information is used internally within Oracle Workflow.

Function *GL_WF_JE_APPROVAL_PKG. RECORD_FORWARD_FROM_INFO*

Result Type None

GL Request Approval Process (Node 8)

This activity is a subprocess that seeks journal batch approval from the selected approver. To view the subprocess, choose GL Request Approval Process under the Processes branch of the Workflow Builder navigator tree. See: GL Request Approval Process: page 1 – 45.

Result Type Approval

Reject Journal Batch (Node 9)

This function activity updates the journal batch's approval status to Rejected.

Function *GL_WF_JE_APPROVAL_PKG.REJECT_JE*

Result Type None

Notify Preparer of Journal Batch Rejection (Node 10)

This activity notifies the preparer that the journal batch was rejected. The message includes 'Send' or 'Respond' attributes that display the batch name, the approver's name, the monitor URL, the Enter Journals window, and the approver's comment.

Message Notify Preparer of Rejection of Journal Batch

Result Type None

Verify Authority (Node 11)

This function activity verifies that a selected approver is authorized to approve the journal batch. If the approver is authorized, the procedure returns a value of '`Pass`'. If the approver is not authorized, the procedure returns a value of '`Fail`'.

Function *GL_WF_JE_APPROVAL_PKG.VERIFY_AUTHORITY*

Result Type GL Pass or Fail Result Type

Notify Preparer of Further Approval Required (Node 12)

This activity notifies the preparer that further approval is required beyond the currently selected approver. The message includes 'Send' or 'Respond' attributes that display the batch name, the approver's name, and the monitor URL.

Message Verification of approval authority failure

Result Type None

Approve Journal Batch (Node 13)

This function activity updates the journal batch's approval status to Approved.

Function *GL_WF_JE_APPROVAL_PKG.APPROVE_JE*

Result Type None

Notify Preparer of Journal Batch Approval (Node 14)

This activity notifies the preparer that the journal batch has been approved. The message includes 'Send' or 'Respond' attributes that display the batch name, approver's name, monitor URL, enter journals window, and approver's comment.

Message Notify Preparer of Approval

Result Type None

End (Nodes 15 through 16)

This function activity marks the end of the process. Although the activity itself does not have a result type, each node of this activity in the process must have a process result assigned to it. The process result is assigned in the property page of the activity node. Since the GL Approval process activity has a result type of Approval, each End activity node must have a process result matching one of the lookup codes in the Approval lookup type.

Function *WF_STANDARD.NOOP*

Result Type None

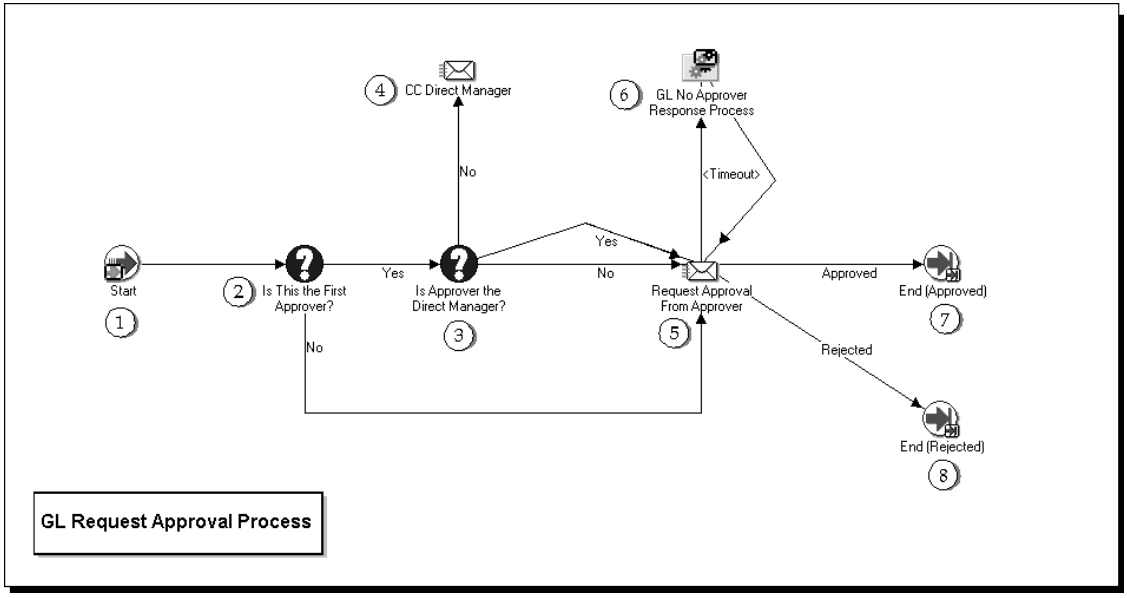
GL Request Approval Process

The GL Request Approval Process seeks journal batch approval from the selected approver.

The process has a result type of Approval that gives one of two results:

- **Approved:** The journal batch was approved by the approver.
- **Rejected:** The journal batch was rejected by the approver.

The process consists of 7 unique activities, some of which are reused, to comprise the 8 activity nodes that appear in the workflow diagram:



Start (Node 1)

This is a Standard function activity that simply marks the start of the process.

Function *WF_STANDARD.NOOP*

Result Type None

Is This the First Approver (Node 2)

This function activity determines if the selected approver is the first approver, based on the approver method, to whom the journal batch has been sent for approval. If so, the procedure returns a value of 'Yes'. If not, the procedure returns a value of 'No'.

Function *GL_WF_JE_APPROVAL_PKG.FIRST_APPROVER*

Result Type Yes / No

Is Approver the Direct Manager (Node 3)

This function activity determines if the first approver is also the preparer's direct manager. If so, the procedure returns a value of 'Yes'. If not, the procedure returns a value of 'No'.

Function *GL_WF_JE_APPROVAL_PKG.*
MGR_EQUALTO_APRV

Result Type Yes / No

CC Direct Manager (Node 4)

This activity notifies the preparer's direct manager when he / she is not the first approver for the journal batch. The message includes 'Send' or 'Respond' attributes that display the batch name, total batch amount, functional currency, preparer's name, approver's name, and monitor URL.

Message CC Direct Manager

Result Type None

Request Approval From Approver (Node 5)

This activity notifies the selected approver that his / her approval is requested. The message includes 'Send' or 'Respond' attributes that display the batch name, total batch amount, functional currency, preparer's name, monitor URL, and preparer's comment.

Message Request Approval from Approver

Result Type Approval

Note: The default timeout for this activity is 7 days. You can customize this value to meet your organization's specific needs. Use Oracle Workflow Builder to open to activity's property sheet, then select the Details tab. Enter the Timeout value in days, hours, and minutes.

GL No Approver Response Process (Node 6)

This activity is a subprocess that provides handling options and actions to take when the approving manager has not responded to a journal batch approval request. To view the subprocess, choose GL No Approver Response Process under the Processes branch of the Workflow Builder navigator tree. See: GL No Approver Response Process: page 1 – 47.

Result Type None

End (Nodes 7 through 8)

This function activity marks the end of the process. Although the activity itself does not have a result type, each node of this activity in the process must have a process result assigned to it. The process result is assigned in the property page of the activity node. Since the GL Request Approval process activity has a result type of Approval, each End activity node must have a process result matching one of the lookup codes in the Approval lookup type.

Function *WF_STANDARD.NOOP*

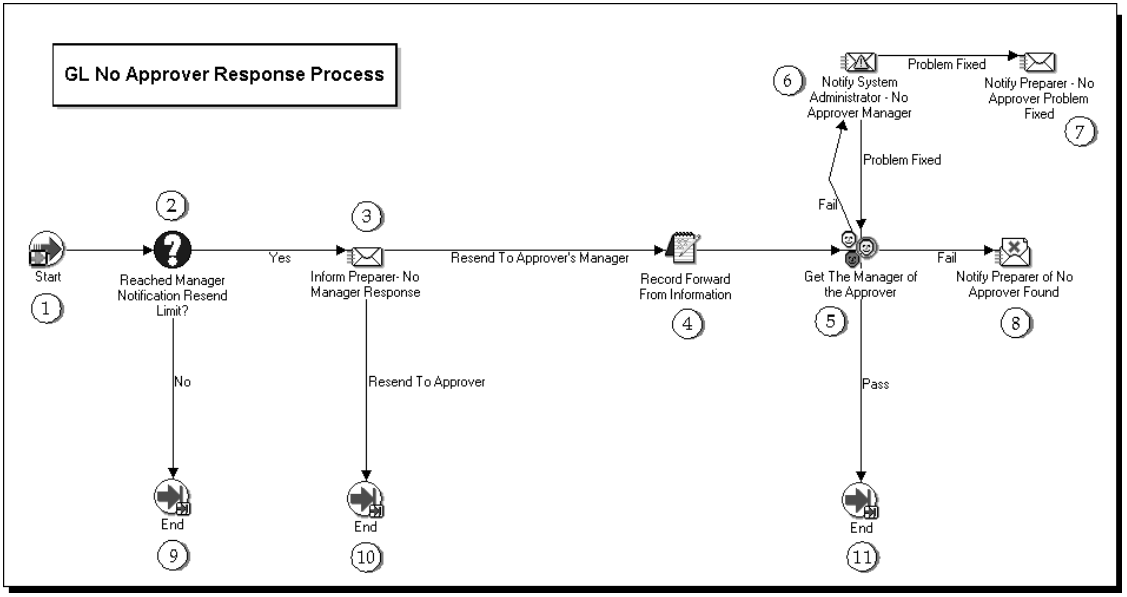
Result Type None

GL No Approver Response Process

The GL No Approver Response Process provides handling options and actions to take when the approving manager has not responded to a journal batch approval request. This includes resending the request until a certain limit is reached, then providing the preparer with the option to resend the approval request to the approver or to send the request to the approver's manager.

The process has no result type.

The process consists of 8 unique activities, some of which are reused, to comprise the 10 activity nodes that appear in the workflow diagram:



Start (Node 1)

This is a Standard function activity that simply marks the start of the process.

Function *WF_STANDARD.NOOP*

Result Type None

Reached Manager Notification Resend Limit (Node 2)

This function activity determines if the number of request approval notifications sent to the approver has reached a predetermined limit. If the limit has been reached, the procedure returns a value of '`Yes`'. If not, the procedure returns a value of '`No`'.

Function *GL_WF_JE_APPROVAL_PKG.NOTIFYPREP_NOAPRVRESP*

Result Type Yes / No

Note: The default timeout for this activity is 1 notification. You can customize this value to meet your organization's specific needs. Use Oracle Workflow Builder to expand the activity in the Navigator. Choose the 'Number of times to notify manager' subfunction, then change the Default Value as needed.

Notify Preparer – No Manager Response (Node 3)

This activity notifies the preparer that the selected approver has not responded to the request for journal batch approval. The message includes 'Send' or 'Respond' attributes that display the batch name, approver's name, the monitor URL, and two options for further action.

Message No Manager Response

Result Type Employee Action For Manager

Record Forward From Information (Node 4)

This function activity saves the approver's name and other information. The saved information is used internally within Oracle Workflow.

Function *GL_WF_JE_APPROVAL_PKG.RECORD_FORWARD_FROM_INFO*

Result Type None

Get The Manager of The Approver (Node 5)

This function activity determines who is the approver's manager. If the approver's manager is found, the procedure returns a value of 'Pass'. If not, the procedure returns a value of 'Fail'.

Function *GL_WF_JE_APPROVAL_PKG.GET_APPROVER_MANAGER*

Result Type GL Pass or Fail Result Type

Notify System Administrator – No Approver Manager (Node 6)

This activity notifies your system administrator if the approver's manager cannot be found. The message includes 'Send' or 'Respond'

attributes that display the batch name, the approver's name, the monitor URL, and any note by the system administrator that the problem has been resolved.

Message Approver's Manager Not Found

Result Type GL Problem Has Been Fixed

Additional Information: This activity's performer is set to the SYSADMIN user when you first install Journal Approval. You can change this to any other user as follows:

- Using Oracle Workflow Builder, choose File > Load Roles from Database from the main menu, then load your system administrator role.
- Select the GL Approval Process and open the process detail diagram.
- Choose the Notify System Administrator – No Approver Manager activity to open the control properties window.
- Change the Performer as needed.

Notify Preparer – No Approver Problem Fixed (Node 7)

This activity notifies the preparer when the no approver problem has been fixed by the system administrator. The message includes a 'Send' or 'Respond' attribute to display the batch name.

Message Notify Preparer – No Approver Problem Fixed

Result Type None

Notify Preparer of No Approver Found (Node 8)

This activity notifies the preparer if no approver can be found for the journal batch. The message includes 'Send' or 'Respond' attributes that display the batch name, the preparer's name, the monitor URL, and any notification by the System Administrator that the problem has been resolved.

Message Notify Preparer That No Approver was Found

Result Type None

End (Nodes 9 through 11)

This function activity marks the end of the process. The activity does not have a result type and no process result is returned.

Function *WF_STANDARD.NOOP*

Result Type None

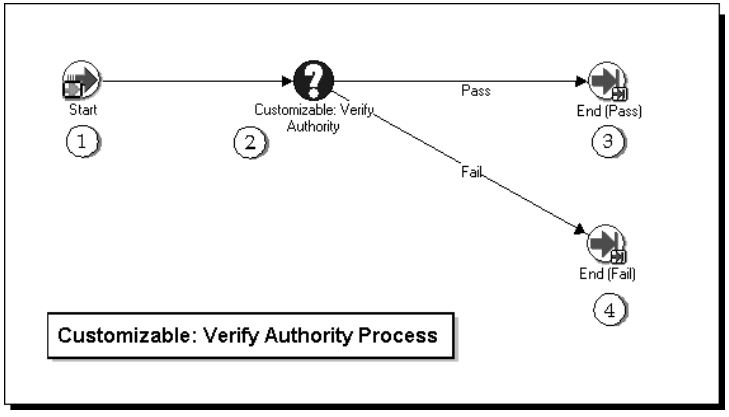
Customizable: Verify Authority Process

This process verifies an approver's authority to approve journal batches. If your organization has unique needs for verifying approver authority, you can customize the process.

The process has a result type of GL Pass or Fail Result Type that gives one of two results:

- **Pass:** The approver is authorized to approve the journal batch.
- **Fail:** The approver is not authorized to approve the journal batch.

The process consists of 3 unique activities, some of which are reused, to comprise the 4 activity nodes that appear in the workflow diagram:



Start (Node 1)

This is a Standard function activity that simply marks the start of the process.

Function *WF_STANDARD.NOOP*

Result Type None

Customizable: Verify Authority (Node 2)

Customize this function activity as needed to meet your organization's needs. If the approver is authorized to approve the journal batch, the procedure returns a value of 'Pass'. If not, the procedure returns a value of 'Fail'.

Function GL_WF_CUSTOMIZATION_PKG.VERIFY_AUTHORITY

Result Type GL Pass or Fail Result Type

End (Nodes 3 through 4)

This function activity marks the end of the process. Although the activity itself does not have a result type, each node of this activity in the process must have a process result assigned to it. The process result is assigned in the property page of the activity node. Since the Customizable: Verify Authority process activity has a result type of GL Pass or Fail Result Type, each End activity node must have a process result matching one of the lookup codes in the GL Pass or Fail Result Type lookup type.

Function *WF_STANDARD.NOOP*

Result Type None

See Also

Setting Up Journal Approval: page 6 – 90

Allocating Amounts with Recurring Journals and MassAllocations

Creating Allocation Entries

You can allocate amounts from any cost pool (revenues, expenses, assets, or liabilities) to various accounts using recurring journals and MassAllocation formulas.

With a recurring journal entry formula, you define a separate journal entry for each allocation. You can group related allocation entries together in a recurring journal batch.

With MassAllocations, you define one formula to generate allocation journal entries for a group of cost centers, departments, divisions, and so on. You define the allocation pool, the allocation formula, and the target and offset accounts for each MassAllocation formula. You can also group combine related MassAllocation formulas into batches.

Using recurring journal entry and MassAllocation formulas, you can perform a variety of allocations, including:

- Net Allocations
- Step–Down Allocations
- Rate–Based Allocations
- Usage–Based Allocations
- Standard Costing Allocations

Creating Allocations Using Recurring Journal Formulas

Use recurring journal entries to perform simple or complex allocations. For example, you can allocate a portion of your rent expense to another division, or, you can allocate a pool of marketing costs to several departments based on the ratio of department revenues to total revenues.

You define a separate recurring journal entry formula for each allocation, and you can group related allocation entries together in a recurring journal batch. Each line of the recurring journal entry contains a target account, as well as the formula you want to use to calculate the allocation amount.

Reserve the last line of each entry for the offsetting account. Enter line number *9999* and the offsetting account to have General Ledger automatically generate the offsetting amount. You do not need to enter a formula to calculate the offset.

See Also

Creating Recurring Journal Formula Batches: page 1 – 58

Generating Recurring Journal Batches: page 1 – 68

Creating Net Allocations

Net allocations are allocated amounts that reflect changes to the cost pool. Rather than reallocating the entire revised amount, a net allocation allocates only amounts that update the previous allocations. The net effect is the same as reversing the previous allocations and posting the entire new allocation amount. This enables you to rerun the allocations as many times as you want in the same accounting period without overallocating.

You can create net allocations by generating MassAllocation formulas in incremental mode.

See Also

About MassAllocations: page 1 – 70

Generating MassAllocation Journals: page 1 – 80

Choosing an Allocation Method: page 1 – 82

Creating Step–Down Allocations

Step–down allocations distribute amounts from one allocation pool to a subsidiary allocation pool. For example, you might first allocate a portion of your facility costs to your MIS department, then allocate total MIS costs (including the allocated facility costs) to other departments.

To create a step–down allocation, you must create a different recurring entry or MassAllocation formula batch for each allocation step. If you

are using MassAllocations, create a parent and child segment value at each level. Use the parent value in the formula, and the child tracks the cost pool at each level.

Each accounting period, generate and post the first allocation batch, then generate and post each subsequent allocation batch.

See Also

About MassAllocations: page 1 – 70

Creating Recurring Journal Formula Batches: page 1 – 58

Creating Rate–Based Allocations

Rate–based allocations use current, historical or estimated rates to allocate costs such as employee benefits, commissions, bad debt, warranty costs and overhead. For example, you might want to allocate warranty costs to each division based on sales revenues and a warranty loss rate.

To create a rate–based allocation, define a recurring journal or MassAllocation formula using the statistical balance of the appropriate accounts to compute the rate.

Alternately, you can enter a formula that uses a fixed rate to represent your best estimate of future costs. Each accounting period, adjust your estimated rate by revising the formula definition.

See Also

About MassAllocations: page 1 – 70

Creating Recurring Journal Formula Batches: page 1 – 58

Creating Usage–Based Allocations

Usage–based allocations use statistics such as headcount, units sold, square footage, number of deliveries or computer time consumed to calculate allocation amounts. For example, you might want to allocate your rental expense based on square foot usage.

To create a usage–based allocation, define a recurring journal formula using the appropriate statistical account balance to compute the allocation amount. Each accounting period, adjust the statistical account balance to reflect the correct usage for the period before you generate the usage–based allocation formula.

See Also

About MassAllocations: page 1 – 70

Creating Recurring Journal Formula Batches: page 1 – 58

Using Allocations for Standard Costing

You can use statistics such as sales units, production units, number of deliveries or customers served to perform standard costing. For example, you might want to calculate cost of sales based on sales units and a standard cost per unit.

To perform this type of standard costing, define a recurring journal entry formula using the appropriate statistical account and a fixed amount for standard cost. Or, you can maintain the standard cost as a statistic in a different account. Each accounting period, adjust the statistical account balances before generating the recurring journal formula.

Recurring Journals

About Recurring Journals

Define recurring journal formulas for transactions that you repeat every accounting period, such as accruals, depreciation charges, and allocations. Your formulas can be simple or complex. Each formula can use fixed amounts and / or account balances, including standard, end–of–day, or average balances, actual or budget amounts, statistics, and period–to–date or year–to–date balances from the current period, prior period, or same period last year. You can quickly create new recurring formulas by copying and modifying existing formulas.

You can use recurring journals to create three types of journal entries:

- **Skeleton Journal Entries:** Skeleton entries affect the same accounts each period, but have different posting amounts. After you generate skeleton journal entries, you can edit the unposted journal batch using the Enter Journals form and enter the journal line amounts.

  Skeleton journal entries are useful with statistical information whenever you want to record journals for actual transactions based on statistical amounts, such as headcount, units sold, inflation rates, or other growth factors. For example, if you want to enter headcount for each cost center every period, you can define a skeleton entry with your headcount accounts. After you generate the skeleton entries, enter the actual headcount amounts before posting the batch.

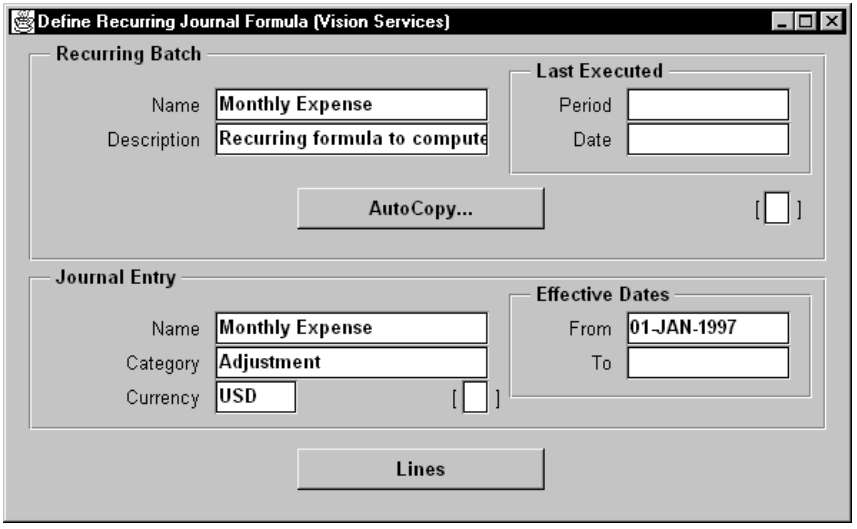
- **Standard Recurring Journal Entries:** Standard recurring journal entries use the same accounts and amounts each period.

- **Recurring Journal Formula Entries:** Formula entries use formulas to calculate journal amounts that vary from period to period.

Attention: If you use summary accounts in your recurring journals, General Ledger maintains references to those summary account templates, even if you delete then recreate the summary accounts.

Creating Recurring Journal Formula Batches

To define a recurring journal formula entry, you must create a recurring journal formula batch. Your batch can contain a single recurring journal entry definition, or you can group related recurring journals into the same batch.



▶ **To create a recurring journal batch:**

1. Navigate to the Define Recurring Journal Formula window.
2. Enter a Name and optional Description for the recurring journal batch.
3. If you want to copy entries from an existing recurring journal batch to your new batch, choose AutoCopy Batch.
4. Create recurring journal entries for the batch. If you copied entries, modify them, if necessary.
5. Save your work.
6. Generate recurring journals.
7. Review and post your generated recurring journal batches.

See Also

Copying Entries from an Existing Recurring Journal Batch: page 1 – 66

Creating Allocations Using Recurring Journal Formulas: page 1 – 53

Generating Recurring Journal Batches: page 1 – 68

Creating Recurring Journal Entries

▶ **To create a recurring journal formula entry for a batch:**

1. Navigate to the Define Recurring Journal Formula window.
2. Enter or query the batch name.
3. Enter a Name for the recurring journal entry.
4. Enter the Category and Currency for the entry.
5. Enter a range of Effective Dates that includes only those periods for which you want the recurring journal entry to be used.

Attention: Recurring journal entries will only be created when you choose to generate them for a date that falls within the Effective Dates range.

6. Choose Lines to enter the account you want General Ledger to update when you generate your recurring journals, as well as the formula to use.

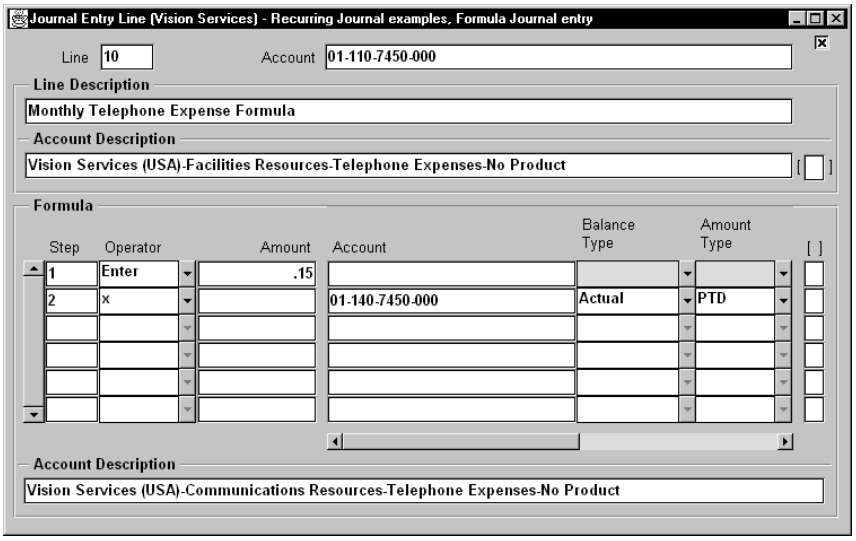
See Also

Creating Skeleton Journal Entries: page 1 – 64

Creating Standard Recurring Journal Entries: page 1 – 65

Entering Recurring Journal Entry Lines

You can define an unlimited number of journal entry lines for each recurring journal entry. The journal entry lines specify the accounts to update with the recurring journals. Each line also contains the amount to post to the designated account, or a formula to calculate the journal amounts.



▶ **To enter a recurring journal entry line:**

1. Navigate to the Define Recurring Journal Formula window.
2. Enter or query the batch name and the journal entry name.
3. Choose Lines.
4. Enter a Line number to set the order of your recurring journal entry lines. You can indicate an automatic offsetting line for your recurring journal entry by entering the line number 9999.
5. Enter the Account you want General Ledger to update when you generate and post your recurring journals.
6. Enter an optional Line Description for the recurring entry line.
7. Enter a Formula for the line.
8. Enter the remaining lines for the recurring journal entry. Remember that you can use line number 9999 as the automatic offsetting line for each recurring journal entry.
9. Save your work.

▶ **To enter an automatic offsetting line:**

You can enter a recurring journal entry line and have General Ledger calculate and insert the balancing amount for the recurring journal entry automatically. This is useful for allocation-type entries.

1. Enter one or more lines for the recurring journal entry.

2. Enter *9999* as the line number for the automatic offsetting line.
3. Enter an Account for the line but do not enter a formula. General Ledger will automatically calculate the amount for this journal entry line when you generate your recurring journal.
4. Save your work.

Entering Recurring Journal, Budget, and Eliminating Entry Formulas

▶ **To enter a formula:**

1. Enter a Step number to specify the order in which you want to process the steps in your formula. Each formula can contain an unlimited number of steps.
2. Enter a factor for the formula step. There are two types of factors you can use:
   - Enter a fixed Amount**.**
   - Specify an Account to use a balance in the formula calculation. You can use standard, end–of–day, or average balances in your formula lines.
3. Specify the type of calculation you want to perform by entering a mathematical Operator for the formula step. The valid operators are based on EasyCalc – a General Ledger mathematical notation feature.

▶ **To use an account balance in your formula:**

1. Enter the Account you want to include in your formula step.

   You can enter a summary account, but you cannot use accounts with parent values for which no summary account was created. General Ledger automatically maintains references to summary accounts in your formula lines even after the summary template which created the account is deleted and recreated.
2. Choose a Balance Type of Actual or Budget. If you choose budget balances, you must specify the budget to use when you generate the recurring journal batch.
3. Choose an Amount Type. Choose PTD to use the period–to–date balance of your account. Choose YTD to use year–to–date balances for income statement accounts and life–to–date totals for balance sheet accounts. If you have average balance processing enabled in

your set of books, PATD (period average–to–date), YATD (year average–to–date), and EOD (end–of–day) will also appear in the Amount Type list of values.

Note: You can mix standard and average amount types in the same recurring journal formula.

4. Choose a Currency Type of Monetary if the account balance is a currency account, or STAT if it is a statistical account.
5. Choose the relative Period balance you want to use in your formula (Current Period, Same Period a Year Ago, or Previous Period). The relative period, combined with the amount type, determines the type of account balance your formula uses.

Amount Type	Period	Meaning
PTD	Current Period	Net activity of current period
YTD	Current Period	Ending balance of current period
PTD	Previous Period	Net activity of previous period
YTD	Previous Period	Ending balance of previous period
PTD	Same Period as a Year Ago	Net activity of year–ago period
YTD	Same Period as a Year Ago	Ending balance of year–ago period

Table 1 – 1 (Page 1 of 1)

6. Save your work.

See Also

Defining Summary Accounts: page 6 – 76

Generating Recurring Journal Batches: page 1 – 68

Calculating Budget Amounts: page 2 – 36

Entering Formulas with EasyCalc

EasyCalc is a powerful, yet easy–to–use calculation notation based on the mathematical logic used by Hewlett–Packard calculators. EasyCalc

lets you enter complex formulas to calculate journal entries, allocations, budgets and report balances.

▶ **To enter an EasyCalc formula**:

1. Enter the first factor to use in your calculation. The factor can be a fixed amount, or an account balance.
2. Use the EasyCalc operator *Enter* to save the value of the first factor in memory. *Enter* identifies the first factor of each calculation, and separates it from previous calculations in the formula. Using Enter enables you to create a logical sequence of formula steps, and enter nested calculations in a formula.
3. Enter the next factor to use in your calculation.
4. Enter the EasyCalc operator to specify the calculation involving the previous two factors. The following are the valid mathematical operators you can use in an entry formula:

E	Enter
+	Addition
–	Subtraction
*****	Multiplication
/	Division

For example, to enter this calculation:

A * B,

Enter the following:

Factor	Operator	Explanation
A	Enter	Specify the first value A. Next, specify the operator Enter to separate the second value from the first.
B	*	Specify the second value B. Next, specify the operator to perform the multiplication calculation.

5. Save your work.

▶ **To enter a complex formula:**

- You can use EasyCalc to enter complex nested formulas. When entering a nested formula, remember these rules:
  - Use *Enter* after the first factor of each separate calculation.
  - The order in which you enter your factors and operators determines the order in which General Ledger performs the calculations.

  For example, to enter this formula:

  [(A + B) * C] / (D + G),

  Enter the following:

Factor	Operator	Explanation
A	Enter	Specify the first value A. Next, specify the operator Enter to separate the second value from the first.
B	+	Specify the second value B. Next, specify the operator to perform the addition calculation with the value A.
C	*	Specify the third value C. Next, specify the operator to perform the multiplication calculation with the sum of the values A and B.
D	Enter	Specify the fourth value D. Next, specify the operator Enter to start the next calculation.
G	+	Specify the fifth value G. Next, specify the operator to perform the addition calculation with the value D.
	/	Specify the division operator to perform the final calculation.

Creating Skeleton Journal Entries

Create skeleton journal entries for journal entries that affect the same accounts each period, but have different posting amounts. After you generate skeleton journal entries, edit the unposted journal batch using the Enter Journals window and enter the debit and credit amounts for the journal lines.

▶ **To create a skeleton journal entry:**

1. Navigate to the Define Recurring Journal Formula window.
2. Enter or query the batch name and the journal entry name.
3. Choose Lines.
4. Enter a Line number to set the order of your recurring journal entry lines.
5. Enter the Account you want General Ledger to update when you generate and post your recurring journals. Do not enter a formula.
6. Enter the remaining lines and accounts for the recurring journal entry.
7. Save your work.

▶ **To enter amounts for a skeleton entry:**

1. Generate the recurring journal batch that contains your skeleton entry.
2. Edit the unposted journal batch using the Enter Journals window, and enter the journal line amounts.
3. Save the revised journals.
4. Post the batch.

See Also

Creating Recurring Journal Entries: page 1 – 59

Generating Recurring Journal Batches: page 1 – 68

Entering Journals: page 1 – 9

Creating Standard Recurring Journal Entries

Create standard recurring journal entries for journals that use the same accounts and amounts each period.

▶ **To create a standard recurring journal entry:**

1. Navigate to the Define Recurring Journal Formula window.
2. Enter or query the batch name and the journal entry name.

3. Choose Lines.
4. Enter a Line number to set the order of your recurring journal entry lines.
5. Enter the Account you want General Ledger to update when you generate and post your recurring journals.
6. For the line Formula, enter a Step number and the fixed Amount to post.
7. Enter the remaining lines with their accounts and posting amounts.
8. Save your work.
9. Generate and post the batch.

See Also

Creating Recurring Journal Entries: page 1 – 59

Generating Recurring Journal Batches: page 1 – 68

Creating Allocations Using Recurring Journal Formulas: page 1 – 53

Copying Entries from an Existing Recurring Journal Batch

You can create a new recurring journal formula batch quickly by copying and modifying an existing recurring journal formula batch.

▶ **To copy entries from an existing recurring journal batch:**

1. Navigate to the Define Recurring Journal Formaula window.
2. Enter a Name and Description for the new recurring journal formula batch.
3. Choose AutoCopy Batch.
4. Enter the Source Batch whose recurring journal entries you want to copy.
5. After copying the entries, you can enter or change the recurring journal formulas.
6. Save your work.

See Also

Changing a Recurring Journal Entry: page 1 – 67

Changing a Recurring Journal Entry

▶ **To change a recurring journal entry:**

1. Navigate to the Define Recurring Journal Formula window.
2. Query the name of the recurring journal formula batch you want to change.
3. If you have already generated journals using the batch, General Ledger automatically displays the Period and Date on which you Last Executed the batch.
4. Query the name of the recurring journal entry you want to change.
5. Choose Lines to review or change the recurring journal entry lines.
6. Edit the recurring journal lines.
7. Save your work.

Performing Standard Costing with Recurring Journals

Use statistics such as sales units, production units, number of deliveries or customers served to perform standard costing. For example, you might want to calculate cost of sales based on sales units and a standard cost per unit.

▶ **To create a formula for standard costing:**

1. Define a recurring journal formula using the balance of the appropriate statistical account and a fixed amount for standard cost.

   Alternately, you can maintain the standard cost as a statistic in a different account.
2. Each accounting period, adjust the balance of your statistics.
3. Generate your standard cost recurring journal just like any other recurring journal batch.

Generating Recurring Journal Batches

You must generate recurring journals to create unposted journal entries from the recurring journal formulas you defined. After generating the formulas, you can review or edit the recurring journal batches before posting them.

Prerequisite

- ❑ Define your recurring journal entry formulas.

▶ **To generate unposted batches from recurring journal formulas:**

1. Navigate to the Generate Recurring Journals window.
2. (Optional) If you have average balance processing enabled and your set of books is a consolidation set of books, select a Usage. Select Standard Balances to create recurring journals that update standard balances only. Select Average Balances to create recurring journals that update average balances only.
3. (Optional) If you have average balance processing enabled, choose Submission Details from the poplist to enter values for the recurring journals you want to generate. Choose Last Run Details to see the values that you used the last time you generated the recurring journals.
4. Select the Recurring Batches you want to generate.
5. Enter the accounting Period for which you want to create an unposted journal batch. The default is the first open accounting period following the one for which you last generated recurring journals.
6. (Optional) If you have average balance processing enabled, enter a Journal Effective Date. You can enter any valid business day, unless your set of books is a consolidation set of books or if your current recurring batch uses actual balances. In these cases, General Ledger automatically enters the first day of the period if and you cannot change the value.

   Note: You can also enter non–business days if you have set the profile option Journals: Allow Non–Business Day Transactions to Yes.
7. (Optional) If you have average balance processing enabled, enter a Calculation Effective Date. General Ledger will automatically enter the nearest day of the period. You can change this to any day in any open, closed, future enterable, or permanently closed period.

8. If you have a recurring journal entry formula that uses budget balances to calculate journal amounts, enter the Budget name.
9. Choose Generate**.** General Ledger submits a concurrent process to create unposted journal batches based on the selected recurring journal formula batches. Note the Request ID assigned to the concurrent process.

   General Ledger names the resulting journal batch as follows: <*Recurring Batch Name*>: <*Date*> <*Time*>. For example, Project Expense: 15–JAN–95 16:36.
10. If you generated skeleton journal entries, use the Enter Journals window to complete the journal information.
11. Post the generated recurring journal batches to update account balances.

See Also

Creating Recurring Journal Entries: page 1 – 59

Posting Journal Batches: page 1 – 116

Overview of Average Balance Processing: page 9 – 2

MassAllocations

About MassAllocations

Use a MassAllocation formula to create journals that allocate revenues and expenses across a group of cost centers, departments, divisions, and so on. By including parent values in allocation formulas, you can allocate to the child values referenced by the parent without having to enumerate each child separately. Hence, a single formula can perform multiple allocations.

To define MassAllocation formulas, you create a MassAllocation batch that contains one or more MassAllocation formula entries. You can also copy an existing MassAllocation batch then modify it as needed for your new batch. Use MassAllocation batches to group your MassAllocation formulas. For example, you might combine all formulas for a single department or division into one batch, or group all formulas for certain types of calculations into separate entries.

You can also create MassAllocations that reference foreign currency and statistical account balances. When you generate the foreign currency MassAllocation, General Ledger creates journal entries in the foreign currency.

Creating MassAllocation Batches

Prerequisites

- ❑ Post journals to ensure that the existing balance for your allocation cost pool is current.

▶ **To create a MassAllocation batch:**

1. Navigate to the Define MassAllocations window.
2. Enter a Name for the MassAllocation batch.
3. Choose Actual or Encumbrance from the Balance Type poplist, for the types of balances to use in your mass allocation batch.
4. Enter a Description for the MassAllocation batch.
5. Choose Formulas to enter MassAllocation formulas.

6. After entering the formulas, save your work.
7. Choose Validate All to validate the batch, as well as all previously unvalidated batches. If you do not validate all batches, General Ledger will ask if you want to validate all unvalidated batches when you close the Define Mass Allocations window.
8. Check the MassAllocation batch validation status.
9. Generate unposted journal batches from your MassAllocation formulas.

▶ **To copy an existing MassAllocation batch:**

1. Navigate to the Define MassAllocations window.
2. Enter a Name for the new MassAllocation batch.
3. Choose the AutoCopy button, then choose the MassAllocation batch that you want to copy.
4. Change the Balance Type as needed.
5. Enter a Description for the new MassAllocation batch.
6. Choose Formulas to modify the MassAllocation formulas that you copied.
7. After modifying the formulas, save your work.
8. Choose Validate All to validate the batch.
9. Check the MassAllocation batch validation status.
10. Generate unposted journal batches from your MassAllocation formulas.

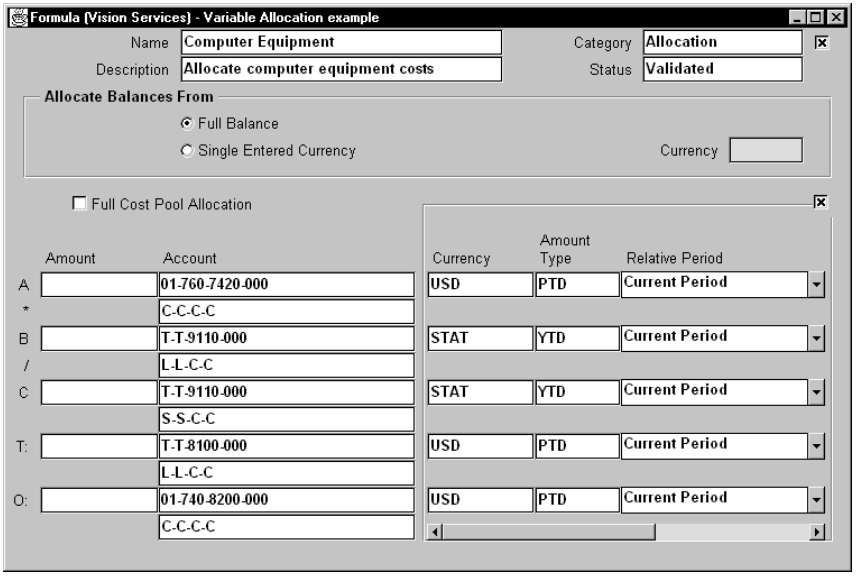
See Also

MassAllocation Example: page 1 – 83

Generating MassAllocation Journals: page 1 – 80

Validating MassAllocation and MassBudget Batches: page 1 – 76

Creating MassAllocation Formulas



▶ **To enter a MassAllocation formula:**

1. Navigate to the Define MassAllocations window.
2. Enter or query the name of the MassAllocation batch to which you want to add the formula.
3. Choose Formulas.
4. Enter the Name, Category, and Description of the MassAllocation formula. Categories help you group journal entries in a convenient manner for reporting and analysis.
5. Choose whether to Allocate Balances From the full balance or from a single entered currency.
   - If you choose Full Balance, General Ledger allocates your entire account balance, which is comprised of amounts entered in your functional currency, as well as amounts converted to your functional currency from a foreign currency. The generated MassAllocation will be a functional currency journal entry.
   - If you choose Single Entered Currency, General Ledger allocates the portion of your account balance entered in the Currency you specify. The generated MassAllocation will be a journal entry in the specified currency.

If you are allocating encumbrance balances, you must allocate the full balance. You cannot allocate foreign currency encumbrances.

6. Choose Full Cost Pool Allocation to have any rounding difference resulting from the MassAllocation computation added to the cost pool with the largest relative balance. If you do not choose this option, any rounding differences will remain in the original account.
7. Enter the formula lines.
8. Save your work.
9. Choose Validate All to validate the batch, as well as all previously unvalidated batches. If you do not validate all batches, General Ledger will ask if you want to validate all unvalidated batches when you close the window.
10. Check the MassAllocation batch validation status to confirm the batch passed validation.

Entering MassAllocation Formula Lines

All MassAllocation formulas use the following equation to determine allocation amounts:

COST POOL * (USAGE FACTOR / TOTAL USAGE)

General Ledger uses the following format to represent the equation. Each factor in this equation relates to a separate formula line.

A * B / C

You can enter any combination of fixed amounts and accounts in formula lines A, B, or C.

▶ **To enter an account in a MassAllocation formula line:**

1. Enter the account for the A, B, or C line of your formula. Enter accounts with parent segment values to create a formula that references accounts with the corresponding child segment values.

   When you enter an account, General Ledger ensures that segment values are valid and enabled.
2. Assign a segment Type for each account segment. The combination of parent/child segment values and types tells General Ledger which related accounts are affected or used by that portion of the formula.

You can assign one the following segment types to each segment:

Looping (L): Assign this type to a parent segment value to include each child value assigned to the parent value in the formula. The allocation program runs each formula once for each corresponding child segment value. You can loop only on parent values.

Summing (S): Assign this type to a parent segment value to sum the account balances of all the child segment values assigned to a parent. For example, if you enter a parent that has five child values, the allocation program adds the account balances of the five child accounts and uses the sum in each MassAllocation formula. You can sum only on parent values.

Constant (C): Assign this type to a child segment value to use the detail account balance associated with the child. You can use this type with a parent segment value only if there is a summary account associated with the parent.

> **Note:** To use summary accounts in a mass allocation formula, all segments in the formula must be assigned a segment type of Constant.

3. Enter the Amount Type you want to use:

   - Period–to–Date
   - Quarter–to–Date
   - Year–to–Date
   - Project–to–Date

   If you have average balance processing enabled, you can also select from the following values, however, your Balance Type must be Actual:

   - Period Average–to–date
   - Quarter Average–to–date
   - Year Average–to–date
   - End–of–day

   > **Note:** You can mix standard and average amount types in the same MassAllocation formula.

4. Enter the Relative Period for the account balance you want to use:

   - Current Period
   - Previous Period
   - Year Ago, Same Period

5. Enter the account Balance Type to use for the formula line. If you enter the Budget balance type, you must also enter a Budget name**.** If you enter the Encumbrance balance type, you must also enter an Encumbrance Type.
6. Once you have entered your A, B, and C formula lines, enter the Target and Offset accounts.
7. Save your work.

See Also

Defining Segment Values (*Oracle Applications Flexfields Guide*)

Entering an Offsetting Account: page 1 – 76

Validating MassAllocation and MassBudget Batches: page 1 – 76

Entering a Target Account

Enter an account in the Target line to specify the destination for your allocations.

When the result of your allocation formula is a positive number, the resulting journal entry debits the target account and credits the offset account. When the result of your allocation formula is a negative number, the resulting journal entry credits the target account and debits the offset account.

> **Note:** The target account must conform to the allocation formula rules for target accounts. Be sure to also follow the account segment cross–validation rules. The validation program does not check for account cross–validation rule violations. If you enter a target account that violates a cross–validation rule General Ledger creates invalid journal lines when you generate the formula. You must correct the resulting journals in the Enter Journals window before you post.

See Also

Allocation Formula Rules: page 1 – 77

Entering an Offsetting Account

Enter an account in the Offset line to specify the account to use for the offsetting debit or credit from your allocation. The Offset account is usually the same account as formula line A to reduce the cost pool by the allocated amount.

When the result of your allocation formula is a positive number, the resulting journal entry debits the target accounts and credits the offset account. When the result of your allocation formula is a negative number, the resulting journal entry credits the target accounts and debits the offset account.

> **Note:** The offset account must conform to the allocation formula rules for offsetting accounts. Be sure to also follow the account segment cross–validation rules. The validation program does not check for account cross–validation rule violations. If you enter an offset account that violates a cross–validation rule General Ledger creates invalid journal lines when you generate the formula. You must correct the resulting journals in the Enter Journals window before you post.

See Also

Allocation Formula Rules: page 1 – 77

Validating MassAllocation and MassBudget Batches

After you define a new allocation batch, or change an allocation formula, you must validate the batch by running the MassAllocation / MassBudgeting Validation program. The program verifies that your allocation formulas conform to the allocation formula definition rules.

You can run the program to validate all previously unvalidated batches, or you can validate all unvalidated batches when you close the window.

▶ **To validate all unvalidated MassAllocation and MassBudget batches:**

1. Navigate to the Define MassAllocation or Define MassBudgets window.

2. Choose Validate All. General Ledger automatically starts a concurrent request to run the MassAllocation / MassBudgeting Validation program.
3. Check the validation status after the concurrent request completes.

▶ **To review the batch validation status:**

1. Navigate to the Define MassAllocation or Define MassBudgets window.
2. Query the name of the allocation batch you want to check.
3. Review the batch Status. Your batch will have one of the following statuses:

   Valid: General Ledger has validated your batch. You can use your formula to generate journals.

   Not Validated: General Ledger has not yet run the MassAllocation / MassBudgeting Validation program to check your batch. This program must validate this batch before you can generate it.

   In Process: General Ledger has started the MassAllocation / MassBudgeting Validation program to check your batch. If you want to make changes to this batch, you must wait until the program completes.

   Error: General Ledger found definition errors in your batch.
4. If your batch fails validation, use the Request ID to locate the problems on the MassAllocations / MassBudgeting Validation Report. Correct your errors in the Define MassAllocations or Define MassBudgets window. When you save your changes and close the window, you can validate all unvalidated batches.

See Also

MassAllocations / MassBudgeting Validation Report: page 10 – 86

Allocation Formula Rules

Use the following definition rules when creating your allocation formulas. The allocation validation program checks that your formulas adhere to these rules.

For formula lines A, B and C (operand lines):

- You can enter either an amount or an account in lines A, B and C.
- If you enter an account, child values must have a Constant segment type.
- Parent values may have a Constant, Looping or Summing segment type.
- You can use a Constant segment type with a parent value only if it references a summary account.
- If you use a Looping segment type on the same segment in more than one of the operand lines, you must use the same parent.
- If you use a Looping segment type in your Target line, you must use a Looping segment type on the same segment using the same parent in lines A, B or C.
- To use summary accounts, all segments in your formula must be assigned a segment type of Constant.

For target and offset lines (lines T and O)

- You must enter an account in the Target and Offset lines.
- Detail values must have a Constant segment type.
- Parent values must have a Looping segment type.
- Your Target account must be different from your Offset account.

For the target line only (line T)

- If you use a Looping segment type in lines A, B or C, you must use a Looping segment type on the same segment using the same parent in your Target line.

For the offset line only (line O)

- You can only use a Looping segment type in your Offset line if the corresponding segment type in your Target line is Looping.
- If you use a Looping segment type in your Offset line, you must use the same parent as in your Target line.

See Also

Assigning Segment Types: page 2 – 40

Entering a Target Account: page 1 – 75
Entering an Offsetting Account: page 1 – 76
Validating MassAllocation and MassBudget Batches: page 1 – 76

Generating MassAllocation Journals

Generate MassAllocations to create unposted journal batches based on your validated MassAllocation formulas. The generated journal batch contains one entry for each allocation formula in the batch.

Use MassAllocation journals to reverse existing balances, post new allocation amounts, or generate journals that increment the existing balances to match the current allocation amount.

You can generate MassAllocation journal batches for any range of open or future enterable periods. If you are allocating encumbrances, all of the periods must be in open encumbrance years. General Ledger creates one unposted journal batch for each period in the range. If there is a closed period in the range of periods you specify, General Ledger generates a batch that cannot be posted until you open the period.

Prerequisite

- ❑ Define MassAllocation formulas.
- ❑ Validate the MassAllocation batches, and make sure the validation was successful.

▶ **To generate a journal batch from a MassAllocation formula:**

1. Navigate to the Generate MassAllocation Journals window.
2. (Optional) If you have average balance processing enabled and your set of books is a consolidation set of books, select a Usage. Select Standard Balances to create MassAllocation journals that update standard balances only. Select Average Balances to create MassAllocation journals that update average balances only.
3. (Optional) If you have average balance processing enabled, choose Submission Details from the poplist to enter values for the MassAllocation journals you want to generate. Choose Last Run Details to see the values that you used the last time you generated the MassAllocation journals.
4. Enter the Batch Name for each validated MassAllocation formula batch you want to generate.
5. (Optional) If average balance processing is NOT enabled for your set of books, enter the From Period and the To Period for which you want to generate MassAllocation journals. General Ledger

displays the Period Last Run if you have already generated the batch.

6. (Optional) If average balance processing is enabled for your set of books, enter the Period for which you want to generate MassAllocation journals.

7. (Optional) If you have average balance processing enabled, enter a Journal Effective Date. You can enter any valid business day, unless your set of books is a consolidation set of books or if your current MassAllocation uses actual balances. In these cases, General Ledger automatically enters the first day of the period if and you cannot change the value.

   Note: You can also enter non–business days if you have set the profile option Journals: Allow Non–Business Day Transactions to Yes.

8. (Optional) If you have average balance processing enabled, enter a Calculation Effective Date. General Ledger will automatically enter the nearest day of the period. You can change this to any day in any open, closed, future enterable, or permanently closed period.

9. Specify the Allocation Method for the MassAllocation batches you are generating. You can generate journals that reverse previous allocation batches, or post new allocation amounts, or generate journals that increment the existing balances to match the current allocation amount.

10. Choose Generate to submit a concurrent process that creates an unposted journal batch for each period in the range you specify.

    If your MassAllocation formula generates a journal entry to an invalid account, General Ledger creates an entry with the account in the journal line description. Afterwards, check the invalid accounts and enter valid accounts in their places.

11. Review and change the generated MassAllocation journal batches using the Enter Journals window. General Ledger names your MassAllocation journal batches as follows: *MB: <Request ID> <MassAllocation Batch Name> <Period>*; for example, MA: 47566 Rent Budget Allocation JAN–95.

12. Post the MassAllocation journal batches using the Post Journals window.

See Also

MassAllocation Example: page 1 – 83

Creating MassAllocation Formulas: page 1 – 72

Posting Journal Batches: page 1 – 116

Overview of Average Balance Processing: page 9 – 2

Choosing an Allocation Method

You can generate journals from allocation formulas using a full or incremental allocation method, depending on whether you want to replace or increment existing account balances.

Generating Journals Using the Full Allocation Method

Choose the Full allocation method to generate journals that reverse previous allocations or to post new allocation amounts. We recommend that you use this method only if you are allocating amounts for the first time, or only once.

To replace a previous allocation requires two steps. First, reverse the original allocation. Second, create a mass allocation for the new amounts.

Generating Journals Using the Incremental Allocation Method

Choose the Incremental allocation method when you want to update allocated balances without reversing the previous allocation batches. Using this method, you can generate allocation journals as many times as you wish, provided there is no activity against the target accounts between runs.

We recommend that you do not use the incremental method the first time you generate a MassAllocation entry. However, if you do generate your first MassAllocation entry using this method, your target balance must be zero.

Before generating incremental allocation journals, post all batches you previously generated from the same formula batch.

If you rerun your incremental batches, General Ledger uses cumulative period–to–date, quarter–to–date, year–to–date or project–to–date balances for the accounting period you specify. The first amount type General Ledger encounters in the A*B/C formula is the amount type used for the target account when calculating the incremental allocation amount (A*B/C).

MassAllocation Examples

Suppose your account is composed of three segments: Company, Department and Account. You want to redistribute your monthly rent expense from department 100 to each department based on the amount of space each department occupies.

Department 999 is a parent that includes all departments except 100. Department 100 is the department that stores all rent expenses. Account 5740 is the rent expense account. SQFT is the statistical account used to record square footage for each department.

Usage–Based Allocation Example

To allocate the monthly rent expense for company 01, define the following MassAllocation formula:

	Co	Dept	Acct	Balance Type	Relative Period	Currency	Amount Type
	C	C	C				
A	01	100	5740	A	Current Period	USD	PTD
*****	C	L	C				
B	01	999	SQFT	A	Current Period	STAT	YTD
/	C	S	C				
C	01	999	SQFT	A	Current Period	STAT	YTD
	C	L	C				
T	01	999	5740	A	Current Period	USD	PTD
	C	C	C				
O	01	100	5740	A	Current Period	USD	PTD

Row A represents the cost pool that you want to allocate to all departments. Rows B and C compute the relative amount of floor space occupied by each department. These rows access statistical accounts of the form 01–101–SQFT, 01–102–SQFT, and so on. Row B loops through all department segment values. Row C computes the total of all floor space occupied.

Assume there are three other departments besides 100 in the company, 101, 102 and 103 that occupy 45%, 30% and 25% of the company's floor space, respectively. These departments are children to the parent department 999. When you run this MassAllocation formula for an

accounting period with $100,000 of rent expense, you produce a journal entry that looks like the following:

```
debit  01 – 101 – 5740.......45,000  Rent Expense – Dept 101
debit  01 – 102 – 5740.......30,000  Rent Expense – Dept 102
debit  01 – 103 – 5740.......25,000  Rent Expense – Dept 103
credit 01 – 100 – 5740.......100,000 Rent Expense – Dept 100
```

You can use more than one looping segment in your formula. For example, you can perform the previous allocation for all companies in your organization. First, define a parent Company segment value (for example, 99) that is associated with all detail company values. Then use Company value 99 instead of 01 in all five rows of the formula above. Finally, use the Looping segment type for company 99 in each row.

Incremental MassAllocation Example

Now assume that you will want to reallocate an adjusted cost pool without reversing the posted journal batches created by the previous MassAllocations. You define your MassAllocation with a different offset account from your cost pool:

	Co	Dept	Acct	Balance Type	Relative Period	Currency	Amount Type
	C	C	C				
A	01	100	5740	A	Current Period	USD	PTD
*****	C	L	C				
B	01	999	SQFT	A	Current Period	STAT	YTD
/	C	S	C				
C	01	999	SQFT	A	Current Period	STAT	YTD
	C	L	C				
T	01	999	5740	A	Current Period	USD	PTD
	C	C	C				
O	01	100	5740	A	Current Period	USD	PTD

This is the same MassAllocation as in the previous example, except the cost pool is different from the offset account. When you run this MassAllocation formula for an accounting period with a rent cost pool of $100,000, you produce a journal entry that looks like the following:

```
debit  01 – 101 – 5740.......45,000  Rent Expense – Dept 101
```

```
debit  01 – 102 – 5740.......30,000  Rent Expense – Dept 102
debit  01 – 103 – 5740.......25,000  Rent Expense – Dept 103
credit 01 – 100 – 5740.......100,000 Rent Expense – Dept 100
```

Now, assume that later you want to reallocate a rent cost pool increased by $10,000 to a total of $110,000. When you run the same MassAllocation formula in incremental mode for an accounting period with a cost pool of $110,000, General Ledger only allocates the adjustment to the cost pool, or $10,000. This produces the following journal entry:

```
debit  01 – 101 – 5740.......4,500  Rent Expense – Dept 101
debit  01 – 102 – 5740.......3,000  Rent Expense – Dept 102
debit  01 – 103 – 5740.......2,500  Rent Expense – Dept 103
credit 01 – 100 – 5740.......10,000 Rent Expense – Dept 100
```

After you post this journal entry, the balances in your rent expense accounts are:

```
01 – 101 – 5740.......49,500  Rent Expense – Dept 101
01 – 102 – 5740.......33,000  Rent Expense – Dept 102
01 – 103 – 5740.......27,500  Rent Expense – Dept 103
01 – 100 – 5740.......110,000 Rent Expense – Dept 100
```

Now assume that later you want to reallocate a rent cost pool decreased by $30,000 to a total of $80,000. When you run the same MassAllocation formula in incremental mode for an accounting period with $80,000 of rent expense, General Ledger produces the following journal entry:

```
debit  01 – 100 – 5740.......30,000  Rent Expense – Dept 100
credit 01 – 101 – 5740.......13,500  Rent Expense – Dept 101
credit 01 – 102 – 5740.......9,000   Rent Expense – Dept 102
credit 01 – 103 – 5740.......7,500   Rent Expense – Dept 103
```

After you post this journal entry, the new balances in your rent expense accounts are:

```
01 – 101 – 5740.......36,000  Rent Expense – Dept 101
01 – 102 – 5740.......24,000  Rent Expense – Dept 102
01 – 103 – 5740.......20,000  Rent Expense – Dept 103
01 – 100 – 5740.......80,000  Rent Expense – Dept 100
```

Posting the resulting incremental MassAllocation journal entry has a net effect of replacing the existing target balance with the allocated amounts from A*B/C.

Warning: When using MassAllocations or MassBudgeting, use accounts that receive all of their activity solely from

incremental and regular MassAllocations and MassBudgeting. This ensures that General Ledger uses an accurate target balance for the incremental allocation.

Importing Journals

Integrating General Ledger Using Journal Import

Use Journal Import to integrate information from other applications such as payroll, accounts receivable, accounts payable and fixed assets with your General Ledger application. For each accounting period, you can import accounting data from these feeder systems, then review, update and post the journal entries. You can also use Journal Import to import historical data from your previous accounting system.

▶ **To import subledger and feeder system data to General Ledger:**

1. Set up General Ledger to accept Journal Import data by defining your set of books, currencies, accounts, journal sources, and categories. You should also run the Optimizer program, and define your concurrent program controls.
2. Export data from your feeder system and populate the GL_INTERFACE table.

   Note: If you use Multiple Reporting Currencies and Oracle subledger systems, you must post to General Ledger from each subledger multiple times. Post first using your primary subledger responsibility, which transfers amounts denominated in your functional currency. Post next using each of your subledger reporting responsibilities, which transfers amounts denominated in your reporting currencies.
3. Run Journal Import.

   If your import program converts your journal entries from other sources into the required data format, and all of the data is valid in your General Ledger application, then Journal Import should run successfully the first time. However, if you load data into the GL_INTERFACE table which is not valid in your General Ledger application, Journal Import informs you of the specific errors on the Journal Import Execution Report.

   Note: If you use Multiple Reporting Currencies and Oracle subledger systems, and have chosen not to run Journal Import automatically when posting amounts to General Ledger from your subledgers, you must run Journal Import manually in your primary set of books and in each of your reporting sets of books.

4. Use the Journal Import Execution Report to review the status of all import journal entries. The Journal Import Execution Report prints a line for each journal entry source from which you are importing journal entries.
5. If you encounter relatively few Journal Import errors, you can correct the data in the GL_INTERFACE table.
6. If you encounter several Journal Import errors, you should delete the Journal Import data from the GL_INTERFACE table, and correct the information in your feeder system before rerunning Journal Import.
7. Review the journal entries created by Journal Import before you post them.
8. Post your Journal Import journal entries.

See Also

Running the Optimizer Program: page D – 4

Setting the Concurrent Program Controls: page 6 – 114

Importing Journals: page 1 – 108

Posting Journal Batches: page 1 – 116

Preparing to Import Journals

Before using Journal Import, prepare your General Ledger application to ensure that your Journal Import run goes smoothly.

▶ **To prepare for importing journals:**

1. Define all account segment values used in your feeder systems.
2. Define your set of books.
3. Define or enable all currencies used in your feeder systems.
4. Define the journal entry sources used in your feeder systems. You can also specify whether you want General Ledger to store journal reference information from your feeder systems for a particular source.
5. Define journal entry categories used in your feeder systems.

6. If you want Journal Import to assign sequential numbers to your journal entries, enable sequential numbering, specifying Automatic as both your numbering and document generation method.
7. Run the Optimizer program to create indexes on your account segments.
8. Define the concurrent program controls to improve the performance of Journal Import by setting the amount of disk space and memory it uses. The Journal Import program requires approximately 1.4 megabytes of memory to run.

   You can also specify whether to save your Journal Import data each time you run Journal Import. Journal Import runs faster if you do not archive your data.
9. Disable dynamic insertion. Journal Import runs much faster when it does not have to create new account combinations dynamically.
10. Define any accounts used in your feeder systems that you have not yet defined in General Ledger.

See Also

Overview of Setting Up: page 6 – 2

Defining Segment Values (*Oracle Applications Flexfields Guide*)

Defining Sets of Books: page 6 – 46

Defining Currencies (*Oracle Applications System Administrator's Guide*)

Defining Journal Sources: page 6 – 56

Defining Journal Categories: page 6 – 59

Defining Document Sequences: page 6 – 85

Assigning Document Sequences: page 6 – 87

Exporting Data From Your Feeder System

Journal Import receives accounting data from the GL_INTERFACE table. For non–Oracle applications, you must import data from your feeder systems to this table. Use an import utility, or have your on–site MIS personnel or Oracle consultant develop an import program for you.

Your import program should convert data from your feeder system into a standard data format that Journal Import can read from the GL_INTERFACE table. Journal Import can then convert your import data into your General Ledger application journal entries. You can write an import program to import data from a non–Oracle system, or you can write an import program to import historical data from your previous accounting system.

The GL_INTERFACE Table

The GL_INTERFACE table is where Journal Import receives accounting data that you import from other systems. When Journal Import receives this data, it validates and converts your import data into journal entries within your General Ledger application. The GL_INTERFACE table is organized by columns in which your General Ledger application categorizes and stores specific accounting data. For example, journal entry source information is stored in the column called JE_SOURCE_NAME. The GL_INTERFACE table contains the following columns:

Column Name	Null?	Type
STATUS	NOT NULL	VARCHAR2 (50)
SET_OF_BOOKS_ID	NOT NULL	NUMBER (15)
USER_JE_SOURCE_NAME	NOT NULL	VARCHAR2 (25)
USER_JE_CATEGORY_NAME	NOT NULL	VARCHAR2 (25)
ACCOUNTING_DATE	NOT NULL	DATE
CURRENCY_CODE	NOT NULL	VARCHAR2 (15)
DATE_CREATED	NOT NULL	DATE
CREATED_BY	NOT NULL	NUMBER (15)
ACTUAL_FLAG	NOT NULL	VARCHAR2 (1)
ENCUMBRANCE_TYPE_ID		NUMBER
BUDGET_VERSION_ID		NUMBER
CURRENCY_ CONVERSION_DATE		DATE
USER_CURRENCY_ CONVERSION_TYPE		VARCHAR2 (30)

Table 1 – 2 GL_INTERFACE Table (Page 1 of 3)

Column Name	Null?	Type
CURRENCY_ CONVERSION_RATE		NUMBER
SEGMENT1 through SEGMENT30		VARCHAR (25)
ENTERED_DR		NUMBER
ENTERED_CR		NUMBER
ACCOUNTED_DR		NUMBER
ACCOUNTED_CR		NUMBER
TRANSACTION_DATE		DATE
REFERENCE1		VARCHAR2 (100)
REFERENCE2		VARCHAR2 (240)
REFERENCE3		VARCHAR2 (100)
REFERENCE4		VARCHAR2 (100)
REFERENCE5		VARCHAR2 (240)
REFERENCE6 through REFERENCE9		VARCHAR2 (100)
REFERENCE10		VARCHAR2 (240)
REFERENCE11 through REFERENCE20		VARCHAR2 (100)
REFERENCE21 through REFERENCE30		VARCHAR2 (240)
GROUP_ID		NUMBER (15)
JE_BATCH_ID		NUMBER (15)
PERIOD_NAME		VARCHAR2 (15)
JE_HEADER_ID		NUMBER (15)
JE_LINE_NUM		NUMBER (15)
CHART_OF_ACCOUNTS_ID		NUMBER (15)
FUNCTIONAL_ CURRENCY_CODE		VARCHAR2 (15)
CODE_COMBINATION_ID		NUMBER (15)
DATE_CREATED_IN_GL		DATE
WARNING_CODE		VARCHAR2 (4)
STATUS_DESCRIPTION		VARCHAR2 (240)

Table 1 – 2 GL_INTERFACE Table (Page 2 of 3)

Column Name	Null?	Type
DESCR_FLEX_ERROR_ MESSAGE		VARCHAR2 (240)
STAT_AMOUNT		NUMBER
REQUEST_ID		NUMBER (15)
SUBLEDGER_DOC_ SEQUENCE_ID		NUMBER
SUBLEDGER_DOC_ SEQUENCE_VALUE		NUMBER
USSGL_TRANSACTION_CODE		VARCHAR2 (30)
ATTRIBUTE1 through ATTRIBUTE20		VARCHAR2 (150)
CONTEXT		VARCHAR2 (150)
CONTEXT2		VARCHAR2 (150)
CONTEXT3		VARCHAR2 (150)
INVOICE_DATE		DATE
INVOICE_AMOUNT		NUMBER
INVOICE_IDENTIFIER		VARCHAR2 (20)
TAX_CODE		VARCHAR2 (15)

Table 1 – 2 GL_INTERFACE Table (Page 3 of 3)

Assigning Values for Accounts

You can specify your accounts in the GL_INTERFACE table in one of two ways: segment specification or code combination ID specification.

Segment Specification

Assign an account value for each segment that you enabled in your General Ledger application. For example, if you enabled four account segments, you need to first determine into which columns of the GL_INTERFACE table you should enter data. This can be done by looking at the Column field of each segment in the Key Flexfield Segments window. In this example we find that:

- Segment 1 corresponds to the column SEGMENT1
- Segment 2 corresponds to the column SEGMENT2

- Segment 3 corresponds to the column SEGMENT4
- Segment 4 corresponds to the column SEGMENT5

Note: The column named SEGMENT3 is not used.

Given the above information above, you should load the data as follows:

Data for Flexfield	**Load Into:**
Segment 1	GL_INTERFACE.SEGMENT1
Segment 2	GL_INTERFACE.SEGMENT2
Segment 3	GL_INTERFACE.SEGMENT4
Segment 4	GL_INTERFACE.SEGMENT5

Load valid enabled segment values for your enabled segments into the GL_INTERFACE table. The segment values must already be defined in your General Ledger application.

For example, value 01 is not the same as value 1. You can specify Maximum Size and Right–justify Zero–fill Numbers when you define your value sets in the Value Sets form. Maximum Size indicates the maximum width of each segment value that Journal Import expects. Right–justify Zero–fill Numbers indicates whether your account should right justify and zero–fill numbers when you enter values for a particular value set. If you have the Right–justify Zero–fill Numbers option enabled, and your Maximum Size is three, then your segment value would be 001. However, if your Maximum Size is four, then your segment value would be 0001. Journal Import does not allow null values in enabled segments.

Code Combination ID Specification

Alternatively, you can enter a code combination ID to identify your account segments. You can find a list of valid account code combinations and their corresponding code combination IDs in the GL_CODE_COMBINATIONS table. If you want Journal Import to use the code combination ID to create your journal entries, enter the appropriate code combination ID in the CODE_COMBINATION_ID column of the GL_INTERFACE table and do not enter values in the SEGMENT1 through SEGMENT30 columns.

If you enter values for your account segments in the SEGMENT1 through SEGMENT30 columns and enter a value in the

CODE_COMBINATION_ID column, Journal Import uses the Segment column values to create your journal entries.

If you enter segment values for an invalid account in the GL_INTERFACE table, General Ledger prints the invalid account in your Journal Import Execution Report. If you enter a code combination ID and if suspense posting is disabled, General Ledger prints the invalid code combination ID in your Journal Import Execution Report. If you enter a code combination ID and if suspense posting is enabled, General Ledger prints only the segment value separators in your Journal Import Execution Report. Therefore, we recommend that you disable suspense posting if entering code combination IDs.

See Also

Overview of Setting Up: page 6 – 2

Defining Accounts: page 6 – 31

Assigning Values for Additional Required and Conditionally Required Columns

You must enter values in all columns of the GL_INTERFACE table that require values, which includes all of the not null columns, in order for Journal Import to successfully convert your import data into journal entries.

Enter values in the following required columns of the GL_INTERFACE table:

STATUS: Enter the value NEW to indicate that you are bringing new data into your General Ledger application.

SET_OF_BOOKS_ID: Enter the appropriate set of books ID for your transaction. You define your set of books in the Set of Books form of your General Ledger application. You can find a list of valid values in the SET_OF_BOOKS_ID column of the Sets of Books table (GL_SETS_OF_BOOKS. SET_OF_BOOKS_ID).

Suggestion: You may use the following SQL*Statement to access the appropriate set of books ID:

```
SELECT SET_OF_BOOKS_ID, NAME
FROM GL_SETS_OF_BOOKS;
```

USER_JE_SOURCE_NAME: Enter the journal entry source name for your transaction. You define journal sources in the Journal Sources form of your General Ledger application. You can find a list of valid values in the USER_JE_SOURCE_NAME column of the Journal Entry Sources table (GL_JE_SOURCES.USER_JE_SOURCE_NAME).

USER_JE_CATEGORY_NAME: Enter the journal category name for your transaction. You define journal categories in the Journal Categories form of your General Ledger application. You can find a list of valid values in the USER_JE_CATEGORY_ NAME column of the Journal Entry Categories table (GL_JE_CATEGORIES.USER_JE_ CATEGORY_NAME).

ACCOUNTING_DATE: Enter the accounting date on which your transaction occurred. Your General Ledger application automatically assigns your journal batch to the accounting period that includes your accounting date. If you have average balance processing enabled, General Ledger uses your defined Effective Date Rules to validate the accounting date against your transaction calendar to determine the transaction's effective date.

CURRENCY_CODE: Enter the currency code for your transaction. You define new currency codes in the Currencies form of your General Ledger application. You can find a list of valid values in the CURRENCY_CODE column of the Currencies table (FND_CURRENCIES.CURRENCY_CODE).

DATE_CREATED: Enter the date your import journal entry line was created. The information you enter here is for your own records, and does not appear in your General Ledger application.

CREATED_BY: Enter an ID that you can use to identify the data coming from your feeder system. The ID you enter provides you with an audit trail from Journal Import data to your feeder system. However, your Journal Import data will be removed from the GL_INTERFACE table after it is successfully imported, and this ID will not appear in your General Ledger application.

ACTUAL_FLAG: Enter the value A for actual amounts, B for Budget amounts, or E for encumbrance amounts.

ENCUMBRANCE_TYPE_ID: If you entered the value E in the ACTUAL_FLAG column of the GL_INTERFACE table, you must enter the appropriate encumbrance ID. You define new encumbrance types in the Encumbrance Types form of your General Ledger application. You can find a list of valid values in the ENCUMBRANCE_TYPE_ID column of the Encumbrance Types

table (GL_ ENCUMBRANCE_TYPES. ENCUMBRANCE_ TYPE_ID).

Suggestion: We recommend you use the following SQL*Statement to identify the appropriate encumbrance type ID:

```
SELECT ENCUMBRANCE_TYPE_ID,
ENCUMBRANCE_TYPE
FROM GL_ENCUMBRANCE_TYPES
WHERE ENABLED_FLAG = 'Y';
```

BUDGET_VERSION_ID: If you entered the value B in the ACTUAL_FLAG column of the GL_INTERFACE table, you must enter the appropriate budget ID. You define new budget versions in the Define Budget form of your General Ledger application. You can find a list of valid values in the BUDGET_ VERSION_ID column of the Budget Versions table (GL_BUDGET_VERSIONS.BUDGET_VERSION_ ID).

Suggestion: We recommend you use the following SQL*Statement to identify the appropriate budget version ID:

```
SELECT BUDGET_VERSION_ID,
BUDGET_NAME
FROM GL_BUDGET_VERSIONS
WHERE STATUS IN ('C','O');
```

PERIOD_NAME: Enter a period name for your budget transactions (ACTUAL_FLAG = B) only. This column is required when you are importing budget data using Journal Import. If you want to import budget data using Journal Import, you must supply a period name instead of an accounting date. And, your period name must be associated with an open budget fiscal year.

ENTERED_DR: Enter the debit amount for each line of your transaction. Enter a value for the ENTERED_DR or the ENTERED_CR column in a given row, but not both values in one row.

ENTERED_CR: Enter the credit amount for each line of your transaction. Enter a value for the ENTERED_DR or the ENTERED_CR column in a given row, but not both values in one row.

See Also

Defining Sets of Books: page 6 – 46

Defining Budgets: page 2 – 18

Defining Currencies: page 7 – 6

Defining Encumbrance Types: page 8 – 6

Defining Journal Sources: page 6 – 56

Defining Journal Categeories: page 6 – 59

Understanding the GL_INTERFACE Table: page 1 – 90

Overview (of Average Balance Processing): page 9 – 2

Assigning Values for Currency Conversion

You can enter values for your actual foreign currency data in one of two ways. You can specify the entered amount along with a conversion rate type and date and let your General Ledger application calculate the converted amount for you. Or, you can directly specify the entered and converted amounts and not specify the conversion rate, type and date.

Do not enter values in the following columns for encumbrance and budget foreign currency data. Enter values for your actual foreign currency data only in the following columns of the GL_INTERFACE table:

System–Calculated Conversion

USER_CURRENCY_CONVERSION_TYPE: Enter a currency conversion *type* for your actual foreign currency transactions. Acceptable values are User, Spot, Corporate, or any other type you define in the Conversion Rate Types form. If you enter a rate type of User, then you must also enter a conversion rate in the CURRENCY_CONVERSION_ RATE column. For all other conversion types you must enter a conversion date in the CURRENCY_ CONVERSION_DATE column.

You can find a list of valid values in the USER_CURRENCY_CONVERSION_TYPE column of the Conversion Types table (GL_DAILY_ CONVERSION_TYPES.USER_CURRENCY_ CONVERSION_TYPE).

CURRENCY_CONVERSION_DATE: Enter a currency conversion *date* for your actual foreign currency transactions. If you enter a conversion type other than User in the USER_CURRENCY_CONVERSION_TYPE column, you must enter a value in this column. If your conversion type is User, the default value for this column is the accounting date.

CURRENCY_CONVERSION_RATE: Enter a currency conversion *rate* for your actual foreign currency transactions. If you enter a conversion type of User in the USER_CURRENCY_ CONVERSION_TYPE column, you must enter a value in this column. If you enter a conversion type other than USER, do not enter anything in this column.

User–Entered Conversion

ACCOUNTED_DR: Enter a converted debit amount for your actual foreign currency transactions. Enter a value for the ACCOUNTED_DR or the ACCOUNTED_CR column in a given row, but not both values in one row. You must enter a value for ENTERED_DR if you entered a value for ACCOUNTED_DR.

ACCOUNTED_CR: Enter a converted credit amount for your actual foreign currency transactions. Enter a value for the ACCOUNTED_DR or the ACCOUNTED_CR column in a given row, but not both values in one row. You must enter a value for ENTERED_CR if you entered a value for ACCOUNTED_CR.

Assigning Values to Optional Columns

You can enter values for many optional columns in the GL_INTERFACE table. Enter values in these columns for maximum control over the way Journal Import groups the journal entry lines it creates into journal entries.

If you have enabled average balance processing, Journal Import will group transactions by Accounting Date. Transactions are grouped before they are validated and, if the Effective Date Rule is Roll Date, rolled to the nearest valid business day within the period.

If you do not enter a value in an optional column and a default value exists for that particular column, Journal Import automatically enters the default value.

Enter values in the following optional columns of the GL_INTERFACE table:

REFERENCE1 (Batch Name): Enter a batch name for your import batch. Journal Import creates a default batch name using the following format: (Optional User–Entered REFERENCE1) (Source) (Request ID) (Actual Flag) (Group ID). If you enter a batch name, Journal Import prefixes the first 50 characters of your batch name to the above format.

REFERENCE2 (Batch Description): Enter a description for your batch. If you do not enter a batch description, Journal Import automatically gives your batch a description using the format: Journal Import (Source) (Request Id).

REFERENCE4 (Journal entry name): Enter a journal entry name for your journal entry. Journal Import creates a default journal entry name using the following format: (Category Name) (Currency) (Currency Conversion Type, if applicable) (Currency Conversion Rate, if applicable) (Currency Conversion Date, if applicable) (Encumbrance Type ID, if applicable) (Budget Version ID, if applicable). If you enter a journal entry name, Journal Import prepends the first 25 characters of your journal entry name to the above format.

REFERENCE5 (Journal entry description): Enter a description for your journal entry. If you do not enter a journal entry description, Journal Import automatically gives your journal entry a description using the format: Journal Import – Concurrent Request ID.

REFERENCE6 (Journal entry reference): Enter a reference name or number for your journal entry. If you do not enter a journal entry reference, Journal Import automatically creates a journal entry reference called Journal Import Created.

REFERENCE7 (Journal entry reversal flag): Enter Yes to mark your journal entry for reversal. If you do not enter Yes, Journal Import automatically defaults to No.

REFERENCE8 (Journal entry reversal period or effective date): Enter the name of the period to which you want to reverse your journal entry. If you have enabled average balance processing, enter the effective date for the reversal.

> **Note:** If you enter Yes in the REFERENCE7 column, you must enter a value in this column.

REFERENCE10 (Journal entry line description): Enter a description for your journal entry line. If you do not enter a journal entry line description, Journal Import uses the subledger document sequence value. If there is no document sequence value,

Journal Import creates a journal entry description called Journal Import Created.

REFERENCE21 through REFERENCE30: Enter a reference name or number to further identify your import journal entry lines. Columns REFERENCE21 through REFERENCE30 map into columns REFERENCE_1 through REFERENCE_10, respectively, of the GL_JE_LINES table.

Once in the GL_JE_LINES table, your General Ledger application prints the value stored in REFERENCE_1 in standard reports run with Line detail, and prints the value stored in REFERENCE_4 in standard reports run with Source detail. The other reference columns are for descriptive or tracking purposes only. The values in these columns are not used in your General Ledger application.

GROUP_ID: Enter a unique group number to distinguish import data within a source. You can run Journal Import in parallel for the same source if you specify a unique group number for each request.

STAT_AMOUNT: Enter the statistical amount associated with your journal entry line data. You define statistical units of measure in the Statistical Units of Measure form of your General Ledger application. You must use this column when you want to see statistical and monetary amounts in the same journal entry line.

USSGL_TRANSACTION_CODE: Enter a valid USSGL transaction code for your journal entry line. Journal Import validates and imports the USSGL transaction codes when you have the profile option Enable Transaction Code set to Yes, and you have defined your USSGL transaction codes using the Public Sector Transaction Codes window.

> **Note:** This column is ignored for commercial installations of General Ledger.

ATTRIBUTE1 through ATTRIBUTE 10: Enter values for your descriptive flexfield ”Journals – Journal Entry Line”. The values you enter depend on how you defined your descriptive flexfield in the Descriptive Flexfield Segments form.

ATTRIBUTE11 through ATTRIBUTE 20: Enter values for your descriptive flexfield ”Journals – Captured Information”. The values you enter depend on how you defined your descriptive flexfield in the Descriptive Flexfield Segments form.

CONTEXT: Enter the context field value for the descriptive flexfield ”Journals – Journal Entry Line” that identifies the structure of your descriptive flexfield. If you enter a value, you can

also enter some combination of values in the columns ATTRIBUTE1 through ATTRIBUTE10.

CONTEXT2: Enter Yes to identify your Value Added Tax Descriptive Flexfield structure. You must use this column if you import data for the Value Added Tax Descriptive Flexfield. Enter No to indicate that your journal entry line is not a tax item. If you enter No, the four Value Added Tax Descriptive Flexfield related columns must be null.

CONTEXT3: Enter the context field value (natural account) for the descriptive flexfield "Journals – Captured Information" that identifies the structure of your descriptive flexfield. Enter a value only if you are importing the descriptive flexfield "Journals – Captured Information" without validation. If you enter a value, you can also enter some combination of values in the columns ATTRIBUTE11 through ATTRIBUTE20.

INVOICE_DATE: Enter the date on which you paid or collected tax on your tax journal entry line. Enter the date in the format DD–MON–YY or the default date format for your language. Your invoice date should correspond to the date when tax amounts were paid or received for this invoice. You must use this column if you import data for the Value Added Tax Descriptive Flexfield.

INVOICE_AMOUNT: Enter an invoice amount. Enter the net invoice amount that relates to your tax journal entry line amount. You must use this column if you import data for the Value Added Tax Descriptive Flexfield.

TAX_CODE: Enter a valid tax code that identifies the type of tax paid for this invoice. You define a list of valid tax codes for this field when you define your descriptive flexfield values. You must use this column if you import data for the Value Added Tax Descriptive Flexfield.

INVOICE_IDENTIFIER: Enter an invoice identifier. Enter reference information about the source document or invoice upon which you paid or collected tax. You must use this column if you import data for the Value Added Tax Descriptive Flexfield.

Overview (of Average Balance Processing): page 9 – 2

Required NULL Columns in the GL_INTERFACE Table

Some columns in the GL_INTERFACE table must be NULL as Journal Import uses them for internal processing or does not use them in the

current release. The following columns must be NULL in release 10 of your General Ledger application:

REFERENCE3: Do not enter a value in this column.

REFERENCE9: Do not enter values in this column.

REFERENCE11 through REFERENCE20: Do not enter a value in this column.

TRANSACTION_DATE: Do not enter a value in this column.

JE_BATCH_ID: Do not enter a value in this column.

JE_HEADER_ID: Do not enter a value in this column.

JE_LINE_NUM: Do not enter a value in this column.

CHART_OF_ACCOUNTS_ID: Do not enter a value in this column.

FUNCTIONAL_CURRENCY_CODE: Do not enter a value in this column.

DATE_CREATED_IN_GL: Do not enter a value in this column.

WARNING_CODE: Do not enter a value in this column.

STATUS_DESCRIPTION: Do not enter a value in this column.

DESC_FLEX_ERROR_MESSAGE: Do not enter a value in this column.

REQUEST_ID: Do not enter a value in this column.

SUBLEDGER_DOC_SEQUENCE_ID: Do not enter a value in this column.

SUBLEDGER_DOC_SEQUENCE_VALUE: Used for communication between General Ledger and the subledgers. Do not populate with your own data.

See Also

Overview of Setting Up: page 6 – 2

Overview of Multi–Currency Accounting: page 7 – 2

The General Ledger Accounting Cycle: page 1 – 2

Defining Conversion Rate Types: page 7 – 11

Defining Statistical Units of Measure: page 6 – 83

Defining Descriptive Flexfield Segments
(*Oracle Applications Flexfields Guide*)

Defining Segment Values
(*Oracle Applications Flexfields Guide*)

Importing Specialized Data

▶ **To import multi–currency data:**

- Load multi–currency data into the GL_INTERFACE table the same way you load regular data. If you want your General Ledger application to calculate your conversion, you must enter a value in the CURRENCY_CODE, CURRENCY_CONVERSION_DATE and USER_CURRENCY_CONVERSION_TYPE columns of the GL_INTERFACE table. If the conversion type is User, you must also enter a value in the CURRENCY_CONVERSION_RATE column of the GL_INTERFACE table. Or, you can directly specify the converted amounts by entering values in the ACCOUNTED_DR and ACCOUNTED_CR columns. If you choose to enter your converted amounts, do not specify the conversion rate, type and date.

▶ **To import intercompany data:**

- Load intercompany data into the GL_INTERFACE table the same way you load regular data. Journal Import creates intercompany journal entries from the data you import. And, if you want, your General Ledger application automatically balances your intercompany journal entries during posting to an intercompany account you specify when you define your set of books.

▶ **To import statistical data:**

- Load statistical data into the GL_INTERFACE table the same way you load regular data. The only difference is that you enter the value STAT in the CURRENCY_CODE column of the GL_INTERFACE table. Do not enter values in the STAT_AMOUNT column.

  Alternatively, if you choose to use units of measure, you can enter a positive amount for a debit or a negative amount for a credit in the STAT_AMOUNT column of the GL_INTERFACE table for each

monetary journal entry line amount. In this case, enter a monetary currency, not STAT, in the CURRENCY_CODE column.

▶ **To import encumbrance data:**

- Load encumbrance data into the GL_INTERFACE table the same way you load regular data. The only difference is that you must enter the value E in the ACTUAL_FLAG column and the appropriate encumbrance type ID in the ENCUMBRANCE_TYPE_ID column of the GL_INTERFACE table.

▶ **To import budget data:**

- Load budget data into the GL_INTERFACE table the same way you load regular data. The only difference is that you must enter the value B in the ACTUAL_FLAG column and the appropriate budget version ID in the BUDGET_VERSION_ID column of the GL_INTERFACE table.

  You must enter a valid period name for budget journal batches created by Journal Import. Use the PERIOD_NAME column to enter a valid batch period whenever you specify the value B in the ACTUAL_FLAG column of the GL_INTERFACE table.

About Journal Import Validation

Journal Import validates all of your data before it creates journal entries in your General Ledger application. If you allow suspense posting for your set of books, Journal Import will assign lines with invalid accounts to that account. Journal Import rejects all other invalid lines, and they remain in the GL_INTERFACE table where you can correct them online in the Correct Journal Import Data form or in your feeder system. Journal Import also prints your error lines in the Journal Import Execution Report.

Batch Level Validation

Journal Import validates the following attributes to ensure that a batch with the same name does not already exist for the same set of books and period in your General Ledger application:

- Set of books
- Period name
- Batch name

Journal Import also checks to ensure that more than one journal entry with the same name does not exist for a batch.

Journal Level Validation

Journal Import validates the following attributes to ensure that your journals contain the appropriate accounting data:

- Set of books
- Period name
- Source name
- Journal entry name
- Currency code
- Category name
- Actual flag
- Encumbrance type ID
- User conversion type
- Accounting date
- Budget version ID
- Reversal period (GL_INTERFACE.REFERENCE8)

Journal Entry Line Level Validation

Journal Import validates the following attributes to ensure that your journal entry lines contain the appropriate accounting data:

Account Validation

Journal Import validates your account code combinations in a number of ways. Journal Import will successfully import your accounting data if your code combinations meet the following validation requirements:

- You allow detail posting to segment combinations.
- You have enabled your code combinations for the accounting date you specify.
- Your code combinations do not include summary accounts.

Effective Date Validation

Journal Import validates each transaction's Accounting Date to be sure it is a valid business day. If the date is a valid business day, General

Ledger uses it as the transaction's effective date. If the Accounting Date is not a valid business day, Journal Import uses your defined Effective Date Rules to determine how to handle the transaction. If the Effective Date Rule is:

- **Fail:** Journal Import will reject transactions when the Accounting Date is not a valid business day (no posting takes place). The Accounting Date is considered the effective date.
- **Leave Alone:** Journal import will accept all transactions regardless of the Accounting Date. The Accounting Date is considered the effective date.
- **Roll Date:** Journal Import will accept the transaction, but roll the Accounting Date back to the nearest valid business day (within the same period) to determine the transaction's effective date. If there is no prior valid business day within the same period, the Accounting Date is rolled forward to determine the effective date.

  Additional Information: If you specify a reversing effective date, Journal Import will validate the date using the same process and rules noted above for accounting dates.

  Note: Effective Date Rules are defined in the Journal Sources window. See: Defining Journal Sources: page 6 – 56.

Descriptive Flexfield Validation

Journal Import validates your descriptive flexfield segments in a number of ways depending on the particular descriptive flexfield. If your descriptive flexfield segments are null, then Journal Import does not validate the descriptive flexfield. Otherwise, Journal Import will successfully import your descriptive flexfield data if your descriptive flexfield segments meet the following validation requirements:

Journals – Journal Entry Line Descriptive Flexfield

- The descriptive flexfield global segments have valid values.
- The descriptive flexfield context is a valid value.
- The descriptive flexfield context dependent segments have valid values.

Journals – Captured Information Descriptive Flexfield

- The descriptive flexfield global segments have valid values.
- The descriptive flexfield context dependent segments have valid values.

Value Added Tax Descriptive Flexfield

- The descriptive flexfield context is set to Yes or No.
- The descriptive flexfield context dependent segments have valid values.

USSGL Transaction Code

If you use Public Sector General Ledger, Journal Import validates the USSGL Transaction Code to ensure that it has been defined in the Public Sector Transaction Codes window.

Importing Journals

Journal Import creates journal entries from accounting data you import from Oracle and non–Oracle feeder systems. You can review, change and post imported journal entries the same as any other journal entry. Journal Import supports multiple charts of accounts, as well as foreign currency, intercompany, statistical, budget, and encumbrance journals.

Journal Import creates journal entries from data in the GL_INTERFACE table. Oracle feeder systems automatically populate this table. If you are using a non–Oracle feeder system, you must populate this table yourself.

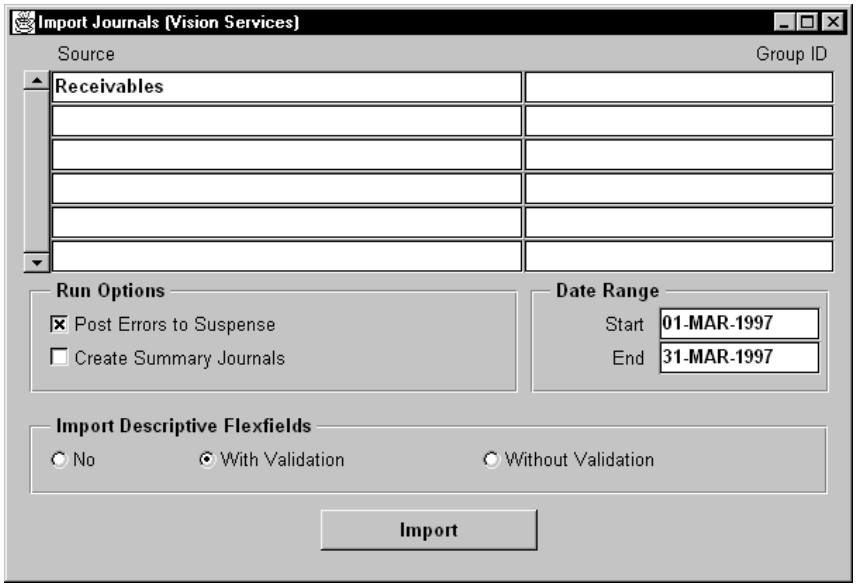
General Ledger validates all data in the interface table before creating journal entries.

> **Note:** For increased security and faster processing, Journal Import only processes accounting data for the set of books that you are logged into when you submit your request.

Multiple Reporting Currencies

If you use Multiple Reporting Currencies and Oracle subledger systems, and have chosen not to run Journal Import automatically when posting amounts to General Ledger from your subledgers, you must run Journal Import manually in your primary set of books and in each of your reporting sets of books.

> **Note:** When you post a batch that was imported from an Oracle subledger system to your primary set of books, General Ledger does not create a duplicate journal in the reporting sets of books as it does for manually entered journals.



Prerequisites

- ❑ Populate the interface table if you are importing from non-Oracle feeder systems.
- ❑ Define the Journal Import setup options to optimize performance for each set of books.

▶ **To import journal entries to General Ledger:**

1. Navigate to the Import Journals window.
2. Enter the Source from which you want Journal Import to create journal entries.
3. You can import data for the same or different sources in parallel by specifying a unique Group ID for each request. General Ledger imports data with the journal entry source and group ID combination you specify.

   If you do not specify a group ID, General Ledger imports data from the specified journal entry source with no corresponding group ID.
4. Define the Journal Import Run Options.
5. Choose whether to Import Descriptive Flexfields, and whether to import them with validation.

If you choose not to create summary journals, you can Import Descriptive Flexfields along with your journal information. You can import descriptive flexfields With Validation and generate journals only when validation succeeds. Or, you can import descriptive flexfields Without Validation and generate all journals.

Warning: Importing descriptive flexfields without validation may cause problems when modifying journal lines. If you import descriptive flexfields with errors, you may corrupt the journal lines to which they refer.

6. Enter a Date Range to have General Ledger import only journals with accounting dates in that range. If you do not specify a date range, General Ledger imports all journals data.
7. Choose Import to submit a concurrent process to import journals. General Ledger names the resulting batch as follows: *<REFERENCE1> <Source> <Request ID>: <Actual Flag> <Group ID>*; for example, 587–C Payables 18944: A 347.
8. Review the Journal Import Execution Report to determine the number of errors in the import data, and how to correct any Journal Import errors.
   - If you have only a few Journal Import errors, correct the errors from the Correct Journal Import Data widow, then rerun Journal Import on the corrected data.
   - If the number of Journal Import errors is high, delete all of the import data for your journal entry source and group ID. Correct the errors then repopulate the GL_INTERFACE table before rerunning Journal Import.

See Also

Defining Journal Sources: page 6 – 56

Journal Import Execution Report: page 10 – 84

Correcting Journal Import Data: page 1 – 112

Deleting Journal Import Data: page 1 – 115

Setting Concurrent Program Controls: page 6 – 114

Setting the Journal Import Run Options

▶ **To post account errors to a suspense account:**

- If you allow suspense posting in your set of books, you can Post Errors to Suspense. With this option, Journal Import creates journal entries with suspense journal lines for account errors in the source data. If you choose not to post errors to suspense, Journal Import rejects any source / group ID combination that contains account errors.

  If you define suspense accounts for each journal source and category, Journal Import assigns the appropriate suspense account to unbalanced journal line amounts or journal lines containing account errors. Journal Import assigns suspense accounts based on the journal source and category for the suspense journal line.

  If you allow suspense posting, Journal Import creates a suspense line for the following errors:

  EF01: This account is disabled for this accounting date.

  EF02: Detail posting is not allowed for this account.

  EF03: Disabled account.

  EF04: These segment values are not a valid account. Check your cross validation rules.

  EF05: You provided a code combination ID, but there is no account with this ID.

▶ **To create summary import journals:**

- Choose to Create Summary Journals to summarize all transactions for the same account, period, and currency into one debit or credit journal line. This makes your reports more manageable in size, but you lose the one-to-one mapping of your detail transactions to the summary journal lines created by Journal Import.

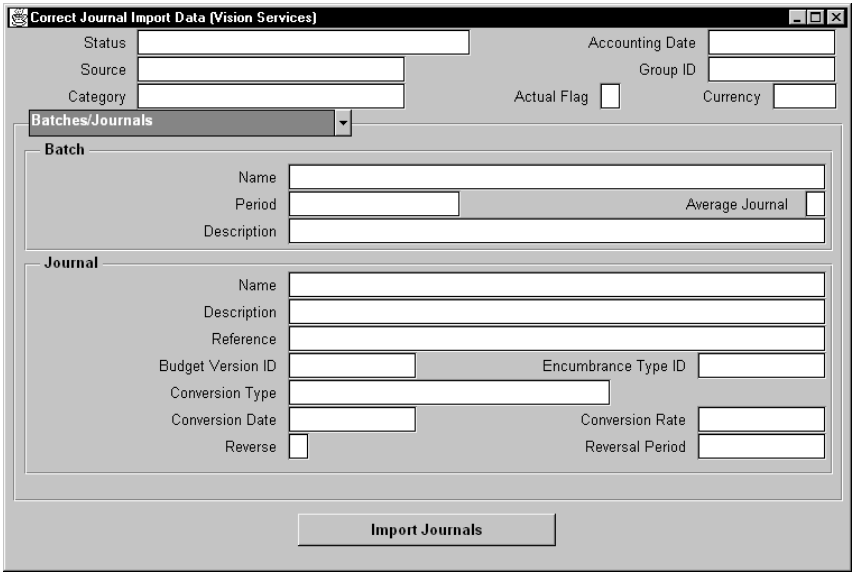
  If you create summary journals, you can still maintain a mapping of how Journal Import summarizes your detail transactions from your feeder systems into journal lines. The journal source definition contains a setting to keep import journal references.

  > **Note:** If you choose to create summary journals, you cannot import descriptive flexfields.

Correcting Journal Import Data

If your Journal Import run resulted in relatively few errors, you can correct the data that was rejected by Journal Import. After making your corrections, you can rerun Journal Import to create journals from your corrected accounting data.

If you encountered a high number of Journal Import errors, you should instead delete all of the import data for your journal entry source and group ID, correct the errors, and repopulate the GL_INTERFACE table before rerunning Journal Import.



Prerequisite

- ❑ Review the Journal Import Execution Report and note the Request ID and Group ID of the Journal Import process that encountered invalid import data

▶ **To correct Journal Import data:**

1. Navigate to the Correct Journal Import Data window.

   Each of the fields in this window corresponds to a column in the GL_INTERFACE table.

2. Query journal import data that you want to correct. You can only query journal import lines that have a Status of *Error* or *Corrected*.

Enter a Source, Category, Accounting Date, Group ID, or Currency to help you locate the journal import error lines.

3. Use the alternative region poplist to choose the type of information in the journal import line you want to correct.
   - Choose Batches / Journals to correct journal batch and journal entry data.
   - Choose Accounts to correct the segment values for your account segments.
   - Choose Journal Lines to correct journal entry line data, including the Value-Added Tax descriptive flexfield.
   - Choose Descriptive Flexfields to correct segment values for the descriptive flexfields Journals – Journal Entry Line and Journals – Captured Information.
   - Choose References to correct reference information for your Journal Import data.
4. Correct the invalid accounting data.
5. Save your changes. After you correct an error journal line and save your changes, the Status changes to Corrected.
6. Choose Import Journals to return to the Import Journals window.

See Also

Deleting Journal Import Data: page 1 – 115

Correcting Accounts in Journal Import Data

▶ **To correct accounts in Journal Import data:**

1. Navigate to the Correct Journal Import Data window.
2. Query the journal import data you want to correct.
3. Select Accounts from the poplist.
4. Correct the data for account Segment1 through Segment30. You must enter an account segment value for each enabled segment. You can also enter a valid Code Combination ID. However, segment values override a code combination ID, so you must first

erase all displayed segment values before changing the displayed code combination ID.

Account segment values are not necessarily stored in the first segment columns of the GL_INTERFACE table. For more information on Journal Import account data, see: Integrating General Ledger Using Journal Import: page 1 – 87.

5. If you want, choose another information type from the alternative region poplist to correct other journal import data.
6. Save your changes. Once you correct an error journal line and save your changes, the Status changes to Corrected.
7. Choose Import Journals to return to the Import Journals window.

Deleting Journal Import Data

If you have many Journal Import errors for a specific journal entry source and group ID, you can delete all erroneous data for the source and group ID from the journal import table, GL_INTERFACE. You can then repopulate the import table with corrected data and rerun Journal Import.

If you reserved funds for any transaction in a feeder system, you cannot delete the incorrect data. Instead, you must correct each Journal Import error using the Correct Journal Import Data window.

Prerequisite

- ❑ Review your Journal Import Execution Report and note the Request ID and Group ID of the Journal Import process that encountered invalid import data

▶ **To delete journal import data from the import table:**

1. Navigate to the Delete Journal Import Data window.
2. Identify the data you want to delete from the General Ledger import table by entering a journal entry Source for which you have imported data.
3. Enter the Request ID corresponding to the Journal Import run.
4. Enter a Group ID to delete all Journal Import data that corresponds to the specified source and group ID.

   Leave the Group ID blank to delete all Journal Import data that corresponds to the specified source, but has no corresponding Group ID.
5. Choose Delete to submit a concurrent process to delete your incorrect Journal Import data.

See Also

Defining Journal Sources: page 6 – 56

Importing Journals: page 1 – 108

Journal Import Execution Report: page 10 – 84

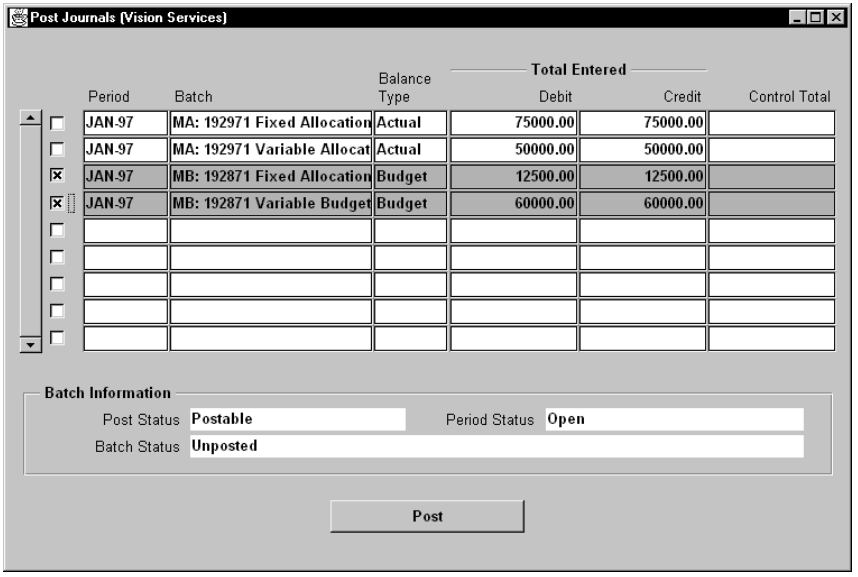
Posting Journals

Posting Journal Batches

Post journal batches to update the account balances of your detail and summary accounts. You can post actual, budget, or encumbrance journal batches.

You can select and post journal batches from the Post Journals window. In addition, you can post a journal batch by choosing the Post button from the More Actions window when you are entering or reviewing a journal entry.

Suggestion: If you have added detail accounts to your summarya ccounts since your last posting operation, run the Maintain Summary Templates program before you post your journal batches. This can improve performance of the posting program. See: Running the Maintain Summary Templates Program: page D – 3



When you post an encumbrance batch imported from Oracle Payables or Oracle Purchasing, General Ledger automatically balances the encumbrance entries to the Reserve for Encumbrance account.

When you post to an earlier open period, actual balances roll forward through the latest open period; budget balances roll forward through the end of the latest open budget year; and encumbrance balances roll forward through the end of the latest open encumbrance year.

If you post a journal entry into a prior year, General Ledger adjusts your retained earnings balance for the effect on your income and expense accounts.

Suggestion: Run a Trial Balance Report whenever you post to a previous fiscal year to ensure that your Retained Earnings account is properly reconciled.

You can automate your posting process by scheduling the Automatic Posting program to periodically select and post batches.

Multiple Reporting Currencies

If you use General Ledger's Multiple Reporting Currencies feature, General Ledger generates unposted converted journal batches in your reporting sets of books automatically.

> **Note:** You must define appropriate daily rates for your reporting currencies before you post journals in your primary set of books.

See: Generating Reporting Currency Journals: page 1 – 125

The journal batches that are created in your reporting sets of books must be posted separately.

Prerequisites

- ❑ Enter or generate actual journal batches.
- ❑ Enter or generate budget journal batches.
- ❑ Import journal batches from subledgers.
- ❑ Enter or generate encumbrance journal batches.

▶ **To post journal batches:**

1. Navigate to the Post Journals window.

> **Note:** You can also post a journal batch by choosing the Post button from the More Actions window when you are entering or reviewing a journal entry. This will post the entire batch containing the journal you are entering or reviewing.

2. Query the journal Batch you want to post. You can also query all unposted journal batches.

   You see the Batch name and the posting Period, as well as the Balance Type**,** indicating whether your batch affects Budget, Actual, or Encumbrance balances.

3. Review the Period Status and Post Status to determine if a batch is available for posting. You can post actual batches to open periods, budget batches to periods in an open budget year, and encumbrance batches to any period up to the last period in the latest open encumbrance year.

4. Check the Control Total for the journal entry batch, if you entered one. If the control total does not equal Total Entered Debits and Total Entered Credits, you cannot post the batch, unless you allow suspense posting.

5. Select the journal batches you want to post by checking the box next to each batch.

6. Choose Post to submit a concurrent request to post the selected journal batches.

   If you are using budgetary control and have not approved a journal batch before posting, the Posting program will attempt to reserve funds and if successful, post the batch. If the funds reservation is unsuccessful, the Posting program will mark the batch with an appropriate error.

7. After the concurrent process completes, review the Posting Execution Report to determine if there were any errors during posting.

See Also

Budgetary Control and Online Funds Checking: page 2 – 79

Posting Execution Report: page 10 – 88

Opening and Closing Accounting Periods: page 6 – 119

Entering Journals: page 1 – 9

Entering Budget Journals: page 2 – 55

Generating Recurring Journal Batches: page 1 – 68

Generating MassAllocation Journals: page 1 – 80

Calculating Budget Amounts: page 2 – 36

Generating MassBudget Journals: page 2 – 43

Posting Journal Batches Automatically: page 1 – 122

Multiple Reporting Currencies Overview: page 7 – 49

Cancelling a Batch Posting

▶ **To cancel a journal batch posting request**:

- Verify that the concurrent request for the batch has a Status of Pending, then cancel the concurrent request. The batch status resets to Postable.

Posting to a Suspense Account

When you define your set of books, you decide whether to allow posting of any journal entry when its total debits do not equal the total credits. If you enabled suspense posting when you defined the set of books, General Ledger automatically balances each out-of-balance journal entry against a suspense account you specify for your set of books.

You can define additional suspense accounts if you want to balance journal entries with specific sources and categories to corresponding suspense accounts automatically.

See Also

Defining Sets of Books: page 6 – 46

Defining Suspense Accounts: page 6 – 62

Reviewing the Batch Posting Status

Review the batch posting status to determine whether your batch has posted successfully. If a batch is not posted, you can make changes to the batch and its entries. Once a batch is posted, you cannot change any information that affects your balances, such as accounts or debit and credit amounts. You can, however, change the reversal period for entries in the batch.

▶ **To review the batch posting status:**

1. Navigate to the Enter Journals window.
2. Query the batch whose status you want to review.
3. Choose Review Batch**.**
4. General Ledger automatically displays the Posting Status for your journal batch. Batches can remain Unposted for a number of reasons, including control total violations and posting to closed periods. General Ledger may also indicate that your batch is Processing, or has been Selected for posting but has not yet run.
5. Your batch may not have posted due to an Error, such as an invalid journal entry line.

Batch Posting Errors

The following is a list of possible batch posting error statuses:

Error1: The batch has a control total violation

Error2: Selected for posting to a period that is not open

Error3: Showing no journal entries for this batch

Error4: Showing journal control total violation

Error5: Showing multiple problems preventing posting of batch

Error6: Showing an unbalanced journal entry, and suspense posting is not allowed

Error7: Showing invalid journal entry lines or no journal entry lines for this batch

Error8: Showing unbalanced encumbrance entry without reserve account

Error9: Showing an encumbrance journal entry with no encumbrance type

Error10: Showing unbalanced intercompany journal entry

Error11: Showing unbalanced journal entry by account category

Error12: Funds reservation failed

Error13: Showing invalid period and conversion information for this batch

Error14: Showing journal entry with invalid or inactive suspense account

Error15: Showing encumbrance entry with invalid or inactive reserve account

Error16: Showing journal entry with invalid or inactive intercompany account

Posting Journal Batches Automatically (AutoPost)

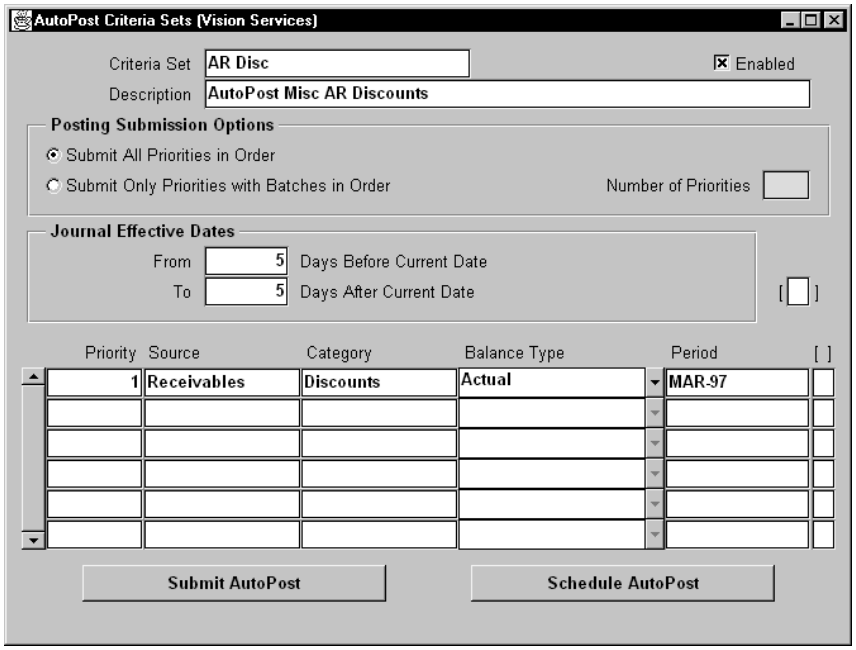
You can automatically post journal batches that meet specific criteria you've defined in an AutoPost criteria set. You can define multiple criteria sets that include a range of journal effective dates and multiple AutoPost priorities. AutoPost priorities include combinations of journal source, journal category, balance type, and period.

Once you define an AutoPost criteria set, run the AutoPost program to select and post any journal batches that meet the criteria defined by the criteria set. You can also schedule the AutoPost program to run at specific times and submission intervals. You can submit the AutoPost program or schedule AutoPost runs directly from the AutoPost Criteria Sets window. Alternatively, you can use the Submit Request window.

When you enter the AutoPost priorities for a criteria set, you can enter All for one or more of the selection fields. Use this feature to select all journal sources or categories, all balance types, or all accounting periods. For example, suppose you enter journals every period that adjust your budget balances for subsequent periods. You can define a criteria set that selects all unposted journal batches with a source of Manual and a balance type of Budget for all periods. You can then schedule the AutoPost program to run at the beginning of every period, automatically post your budget adjustments, and update your budget balances.

If you use budgetary control, you can define a criteria set that posts the encumbrance journal batches that are created after the funds have been successfully reserved.

> **Additional Information:** If you recently upgraded from a version of General Ledger earlier than Release 11, any AutoPost criteria you had previously defined will be grouped together and saved in a new criteria set named Standard.



Prerequisites

- ❑ Define your journal sources and categories.
- ❑ Define your calendar periods.

▶ To define an AutoPost criteria set:

1. Navigate to the AutoPost Criteria Set window.
2. Enter a Criteria Set name and Description.
3. Mark the Enabled check box if you want to enable the criteria set now. Otherwise, leave the check box unmarked.
4. Set your Posting Submission Options: page 1 – 125. If you choose the Submit Only Priorities with Batches in Order option, be sure to also enter the Number of Priorities.
5. Enter the range of Journal Effective Dates:

   From: starting effective date of the range, entered as the number of days before the AutoPost submission date. This must be a number from 0 to 1000.

To: ending effective date of the range, entered as the number of days after the AutoPost submission date. This must be a number from 0 to 999.

AutoPost will only select journals whose effective date is within the range of days before and after the AutoPost submission date.

6. Enter your AutoPost priorities for this criteria set. Each priority includes a Priority number, journal Source, journal Category, Balance Type, and Period.

   Additional Information: The priority number must be a value from 1 to 99, where 1 is the highest priority and 99 is the lowest. Batches with higher priorities are posted first. You can use the same priority number more than once.

   You can enter All in any field (except Priority number) to select all journal sources or categories, balance types, or accounting periods.

7. Save your work.

▶ **To run the AutoPost program:**

1. Navigate to the AutoPost Criteria Set window.

   Additional Information: Optionally, you can submit the AutoPost program from the Submit Request window. Enter the AutoPost criteria set name in the Parameters window.

2. Query the AutoPost criteria set for which you want to run the AutoPost program.
3. Choose the Submit AutoPost button.
4. Review the AutoPost Execution Report after the program completes successfully. Use this report to review the journal batches selected for posting.

▶ **To schedule an AutoPost run:**

1. Navigate to the AutoPost Criteria Set window.
2. Query the AutoPost criteria set for which you want to schedule the AutoPost program.
3. Choose the Schedule AutoPost button. The Submit Request window will appear.
4. Set the scheduling options on the Submit Request window.

   See: Submitting a Request (*Oracle Applications User's Guide*)

5. Save your work.

Posting Submission Options

Submit All Priorities in Order: Select this option to submit the batches for all of your AutoPost priorities in the same AutoPost run. Note that priorities are processed in order, based on the Priority number.

Submit Only Priorities with Batches in Order: Select this option to submit batches only from the specified Number of Priorities in the same AutoPost run. If a priority results in no selected batches it is not included in the count of the number of priorities whose batches are processed. For example, if the number of priorities is 2 and your first priority has no selected batches, AutoPost will process priorities 2 and 3. If you submit AutoPost again, it will process priorities 4 and 5, and so on for each priority that has selected batches.

Suggestion: Use this option when you need to balance the load on your concurrent manager. This may be necessary since a single AutoPost request that contains multiple priorities can result in numerous instances of the Posting program running concurrently. The load on the concurrent manager is increased further if a large number of journal batches are selected by your AutoPost priorities.

See Also

Defining Calendars: page 6 – 39

Defining Journal Sources: page 6 – 56

AutoPost Execution Report: page 10 – 80

Submitting a Request (*Oracle Applications User's Guide*)

Generating Reporting Currency Journals

If you use General Ledger's Multiple Reporting Currencies feature, General Ledger will generate unposted converted journal batches in your reporting sets of books automatically. You must define appropriate daily rates for your reporting currencies before you post journals in your primary set of books.

After posting in your primary set of books, you must post the converted journal batches in your reporting sets of books to see the correct account balances.

See Also

Multiple Reporting Currencies Overview: page 7 – 49

Entering Daily Rates: page 7 – 13

Posting Journal Batches: page 1 – 116

Reversing Journals

Defining Reverse Journal Entries

Use reversing journal entries to reverse accruals, estimates, errors or temporary adjustments and reclassifications.

Assign a reversal period and, if average balances is enabled, a reversal effective date to a journal entry if you want to generate a reversing entry from the Enter Journals window, or later from the Reverse Journals form. You can enter a reversal period and effective date at any time, even after the journal is posted. However, you cannot reverse batches and journals that you have already reversed.

You can also reverse a journal or batch from the Enter Journals window, even if you have not assigned a reversal period and effective date.

Multiple Reporting Currencies

If you use Multiple Reporting Currencies and reverse a journal entry in your primary set of books, General Ledger will also reverse the corresponding entry in your reporting sets of books. The reporting currency journal is reversed using the same conversion rate that was used to create the original journal entry.

▶ **To assign a reversal period and effective date to a journal entry**:

1. Navigate to the Enter Journals window.
2. Query the batch and journal within the batch for which you want to assign a reversal period. Note that the reversal effective date is only necessary when you have average balances enabled for your set of books.
3. Choose Review Journal**.**
4. Choose More Details**.**
5. Enter the Period for the reversing entry. If average balances is enabled, you must also enter the effective Date.
6. Select a reversal Method:

   Switch Dr/Cr: General Ledger creates your reversing journal by switching the debit and credit amounts of the original journal entry. This method is often used when reversing accruals.

Change Sign: General Ledger creates your reversing journal by changing the sign of your original journal amounts from positive to negative. This reversal method is often used when reversing journals to correct data entry mistakes.

Once you enter the effective date, reversing period, and reversal method, the journal entry is marked for reversal and will appear in the Reverse Journals window.

7. Generate the reversing entry from the Enter Journals window, or from the Reverse Journals window.

See Also

Entering Journals: page 1 – 9

Generating Reversing Journal Batches

You can generate reversing entries from the Enter Journals window, or you can use the Reverse Journals window to reverse any unreversed journals. The unreversed journals must have an assigned reversing period and reversal method. Also, if average balances are enabled, the unreversed journals must have an assigned reversing effective date.

You can reverse a single journal or an entire batch from the Enter Journals window. You can even reverse a journal entry or batch if you have not assigned it a reversal period and, if average balances are enabled, a reversal effective date.

If you reverse a journal batch, General Ledger creates a reversing journal entry for each journal entry in your batch. Note that this also generates a separate reversal batch for each reversed journal. General Ledger automatically names the reversal batch Reverses [Original Journal Entry Name] [Date] [Time].

Prerequisites

- ❑ Enter journals.
- ❑ If you want to reverse journals from the Reverse Journals window, assign a reversing period to the journals. If average balances are enabled, you must also assign a reversing effective date.

▶ **To reverse a journal entry from the Enter Journals window when the journal entry has a defined reversal period, effective date (average balances enabled), and reversal method**:

1. Navigate to the Enter Journals window.
2. Query the batch and journal within the batch that you want to reverse.
3. Choose Review Journal**.**
4. Choose More Details**.**
5. Choose Reverse Journal. General Ledger names the reversal batch Reverses [Original Journal Entry Name] [Date] [Time].
6. Post the reversing journal batch.

▶ **To reverse a journal entry that does not have a defined reversal period, effective date (average balances enabled), and reversal method**:

1. Navigate to the Enter Journals window.
2. Query the batch and journal within the batch that you want to reverse.
3. Choose Review Journal**.**
4. Choose More Actions**.**
5. Choose Reverse Journal.
6. Select the Reversal Period. If average balances are enabled, you must also select the Reversal Effective Date.
7. Choose OK, then select a reversal method for your journal:

   Switch Dr/Cr: General Ledger creates your reversing journal by switching the debit and credit amounts of the original journal entry. This method is often used when reversing accruals.

   Change Sign: General Ledger creates your reversing journal by changing the sign of your original journal amounts from positive to negative. This reversal method is often used when reversing journals to correct data entry mistakes.

   General Ledger will display your concurrent request ID. The reversal batch will be named Reverses [Original Journal Entry Name] [Date] [Time].
8. Post the reversing journal batch.

▶ **To reverse an entire journal batch:**

1. Navigate to the Enter Journals window.
2. Query the batch you want to reverse.
3. Choose Review Batch**.**
4. Choose More Actions**.**
5. Choose Reverse Batch to generate unposted reversal batches for each entry.

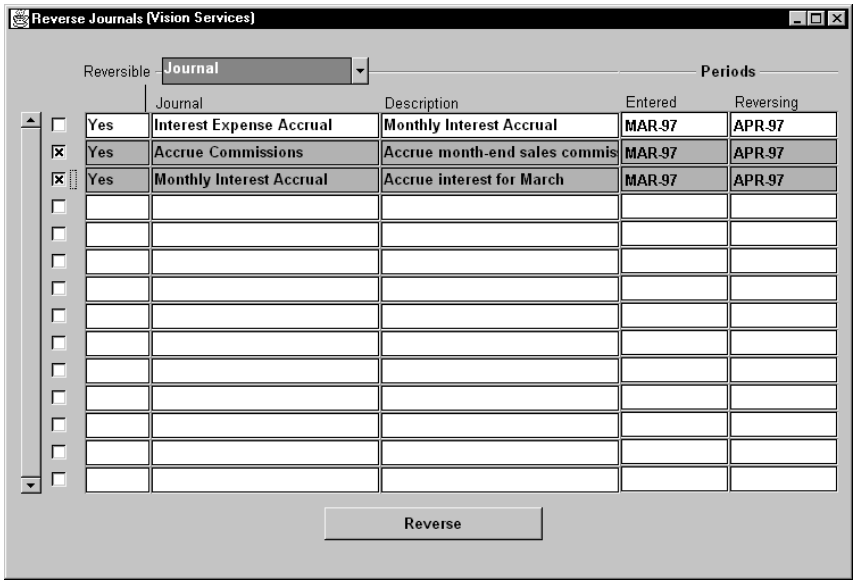
   If you did not assign a reversal period (and effective date, if average balances are enabled) for one or more journal entries, General Ledger prompts you for a default reversal period (and effective date).
6. Choose OK, then enter a reversal method:

   Switch Dr/Cr: General Ledger creates your reversing journal by switching the debit and credit amounts of the original journal entry. This method is often used when reversing accruals.

   Change Sign: General Ledger creates your reversing journal by changing the sign of your original journal amounts from positive to negative. This reversal method is often used when reversing journals to correct data entry mistakes.

   Use Defaults: General Ledger uses the reversal method assigned to the journal categories you used to create the journals in your batch.

   Once you choose a reversal method, General Ledger will submit concurrent requests to reverse the journals in your batch.
7. Post the reversing journal batches.



▶ **To generate reversing journals from the Reverse Journals window:**

1. Navigate to the Reverse Journals window.
2. Query the journals you want to reverse. For each journal you see the Period Entered and Period Reversing which indicate the accounting period of the original journal entry and the accounting period you specified as the reversing period.

   If you have enabled average balances, there will be a poplist on the Reverse Journals window. The poplist displays Effective Dates, and for each journal you see the effective date Entered and Reversing, which indicate the effective dates of the original journal entry and the specified reversing period. Optionally, select Periods from the poplist to see the Period Entered and Period Reversing.
3. Select each Journal Entry you want to reverse. Note that even though a journal may have a reversing period and effective date (average balances enabled), it may not be reversible for several reasons, such as the reversal period or effective date is closed or General Ledger is checking funds.
4. Choose Reverse to generate an unposted reversing batch for each selected journal.

   General Ledger names the reversal journal batch as follows: Reverses [Original Journal Entry Name] [Date] [Time]. For example, Reverse Accruals 01–JAN–95 12:00:00 55379.

5. Post the reversing journal batches.

See Also

Posting Journal Batches: page 1 – 116

Overview of Average Balance Processing: page 9 – 2

CHAPTER

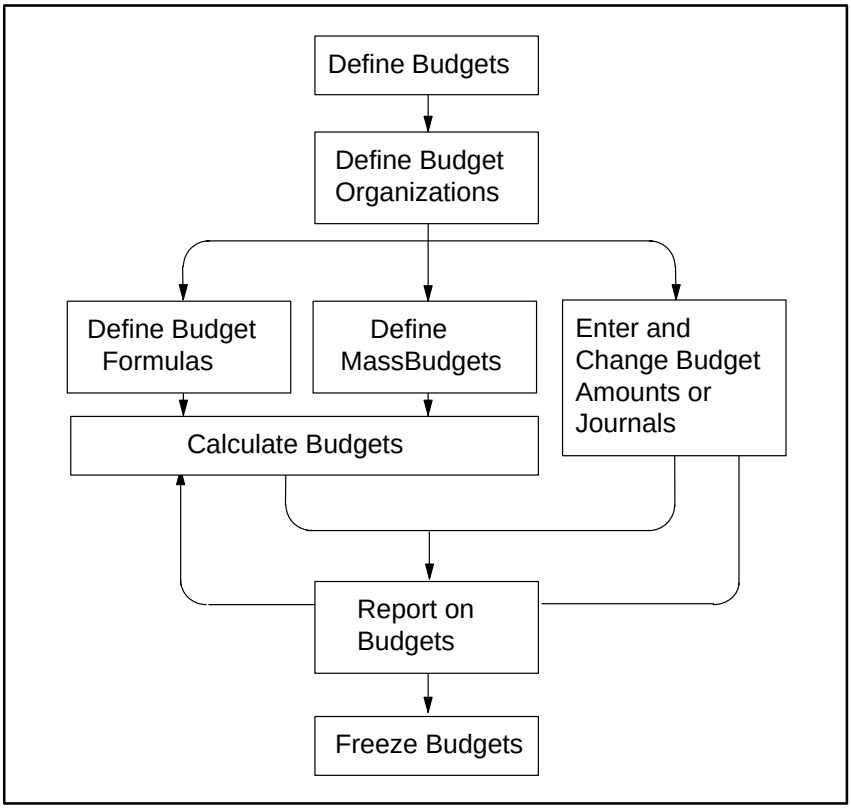
2 Budgeting

Overview of Budgeting

Use budgeting to enter estimated account balances for a specified range of periods. You can use these estimated amounts to compare actual balances with projected results, or to control actual and anticipated expenditures.

General Ledger gives you a variety of tools to create, maintain, and track your budgets, including the ability to upload budget amounts from your spreadsheet software.

> **Note:** If you use Multiple Reporting Currencies, budget amounts and budget journals are not converted to your reporting currencies. If you need your budget amounts in a reporting sets of books, you must log in to General Ledger using the reporting set of books' responsibility, define your budget in the reporting set of books, then enter your budget amounts in the reporting currency. Alternatively, you can import budget amounts in your functional currency, then translate the amounts to your reporting currency.



▶ **To use General Ledger budgeting:**

1. Define a budget to represent specific estimated cost and revenue amounts for a range of accounting periods. You can create as many budget versions as you need for a set of books. See: Defining Budgets: page 2 – 18.

   You can create budget hierarchies by assigning a master budget to lower-level budgets. This enables you to track budgeted amounts against a control budget. See: Creating Master / Detail Budgets: page 2 – 9.

2. Define budget organizations to represent the departments, cost centers, divisions, or other groups for which you enter and maintain budget data. You can also define one general budget organization that includes all accounts. If you are using budgetary control, you set the budgetary control requirements for an account within its budget organization. Assign a password to each budget

organization to restrict access to budget account balances. See: Defining Budget Organizations: page 2 – 22.

3. Enter the budget amounts. There are several methods you can use to enter your budget amounts:

   - Copy budget amounts from an existing budget. See: Copying Budget Amounts from an Existing Budget: page 2 – 20.
   - Enter amounts directly into the budget, replacing any existing budget amounts. You can also use budget rules to calculate and distribute amounts automatically across several periods. See: Entering Budget Amounts: page 2 – 46.
   - Create and post budget journal entries to maintain an audit trail of your budget entries. You can use budget rules to calculate budget journal amounts automatically. After generating budget journal entries, you can review, change, and delete them using the Enter Journals window. See: Entering Budget Journals: page 2 – 55.
   - Define budget formulas to calculate budgets based on other budget amounts or on actual account balances. You can use statistical amounts in your formulas. See: Creating Budget Formula Batches: page 2 – 32.
   - Define MassBudget formulas to allocate revenues and expenses across a group of cost centers, departments, or divisions. See: Defining MassBudgets: page 2 – 37.
   - Transfer budget amounts from one account to another. See: Transferring Budget Amounts: page 2 – 60.
   - Create a Microsoft Excel budget spreadsheet using the GL Desktop Integrator's Budget Wizard, and upload the budget information into General Ledger. See: GL Desktop Integrator Budget Wizardcontents:gld

     See: *Oracle General Ledger Desktop Integrator Users' Guide*

   - Upload budget amounts from the budget interface table. See: Uploading Budgets: page 2 – 73.

4. Calculate budget amounts to update budget balances from your budget and MassBudget formulas. You should calculate budgets after you revise existing formulas, or whenever the balance of any account you use in a budget formula changes. See: Calculating Budget Amounts: page 2 – 36 and Generating MassBudget Journals: page 2 – 43.

5. Perform online inquiries to review budget information. Use the Account Inquiry window to display complete budget balances, as well as actual or encumbrance balances. Use the Budget Inquiry window to compare summary balances between your master and detail budgets, and check for budget violations. See: Performing a Budget Inquiry: page 4 – 27.
6. Use the Financial Statement Generator to design a wide variety of reports that include budget information. These reports can include budget, actual, variance and variance percentage amounts. See: Overview of Financial Statement Generator: page 5 – 3.
7. Define and run a consolidation to consolidate budget balances between sets of books. See: Defining Consolidations: page 3 – 38.
8. Freeze your budgets to prevent accidental or unauthorized changes. You can freeze an all or part of a budget. See: Freezing Budgets: page 2 – 75.
9. Translate budget balances to create budget versus actual reports in your reporting currency using the Financial Statement Generator. You can also generate reports comparing different versions of your budgets in your reporting currency. See: Translating Balances: page 7 – 37.

See Also

Opening a Budget Year: page 2 – 20

Budgetary Control and Online Funds Checking: page 2 – 79

Budgeting Methods

General Ledger supports a variety of budgeting methods that facilitate budget entry and reporting. You can plan your budget setup according to the method that best meets your budgeting needs.

Creating Budget Formulas to Allocate Budget Amounts

You can allocate budget amounts automatically using budget formulas and statistical amounts. This is useful if you use recurring journal formulas to allocate actual amounts from your operating results. In this case, you define similar recurring formulas for allocating budget and actual amounts, helping you track budget versus actual variances.

▶ **To allocate budget amounts using a budget formula:**

1. Enter amounts for the budget accounts from which you want to allocate.
2. Define budget formulas the same way you define recurring journal formulas.
3. Calculate budget amounts using the budget formula batches you defined to allocate amounts.

See Also

Creating Budget Formula Batches: page 2 – 32

Entering Budget Amounts: page 2 – 46

Calculating Budget Amounts: page 2 – 36

Creating a Flexible Budget

You can create a flexible budget that you can easily update to reflect current operating results or statistics. This is useful if you want to see revised budget amounts based on actual amounts, rather than on other projected amounts.

For example, assume you want to ”flex” your budget based on the number of production units in a particular accounting period. You can define the budget to reflect actual production units instead of planned

production units to eliminate volume variances. You would define the following formula:

BUDGET = COST * (ACTUAL UNITS / PLANNED UNITS)

You can maintain the number of actual production units in a statistical account that you adjust each accounting period. Once you have recorded the actual production units, you can calculate your flexible budget for the month and generate the appropriate reports.

▶ **To create a flexible budget:**

1. Enter and post journals to update the actual balances in the source account.
2. Define a budget formula, specifying the account on which the flexible budget is based.
3. Calculate budget amounts using the budget formula batches you defined for the flexible budget.

See Also

Creating a Budget Formula Entry: page 2 – 33

Calculating Budget Amounts: page 2 – 36

Using Top–Down, Bottom–Up, and Middle–Out Budgeting

Top–down, bottom–up, and middle–out budgeting are methods for allocating and reporting budget amounts, depending on the level of detail by which you enter budget amounts.

You can use one of these methods for your entire business, or you can use a combination of these methods by choosing the method that is most appropriate for each part of your organization.

Top–Down Budgeting

With top–down budgeting, you enter budget amounts to key accounts at the top level, then distribute those amounts among lower–level accounts. For example, you can enter a budget for the entire company based on goals established by top management, then 0 assign budget amounts to each division or cost center.

There are two ways to perform top–down budgeting:

- Use budget formulas and MassBudgets to calculate budget amounts for lower–level accounts.
- Create a master budget and link to it all related division–level budgets. You limit the amount that you can budget to your lower–level budgets based on the amounts you budget to your master budget.

Bottom–Up Budgeting

For bottom–up budgeting, you enter detailed budget information at the lowest level, then use the Financial Statement Generator to review summarized budget information at higher levels.

For example, you could define budget organizations for the lowest level within your company, such as by cost center. Then, after each manager enters their cost center budget, you can summarize these budgets at the division and company level using the Financial Statement Generator.

Middle–Out Budgeting

Middle–out budgeting is a combination of the top–down and bottom–up methods.

You enter budget amounts for each division based on goals established by middle management. You then use budget formulas and MassBudgets to calculate budgets for cost centers within each division. You can also summarize your budgets for all divisions using the Financial Statement Generator.

See Also

Creating Master / Detail Budgets: page 2 – 9

Defining Budget Organizations: page 2 – 22

Overview of Financial Statement Generator: page 5 – 3

Using MassBudgeting

MassBudgeting gives you the flexibility to allocate budget amounts to ranges of accounts throughout your organization using simple formulas.

You define a MassBudget formula using parent segment values to allocate budget amounts to accounts with child segment values. This enables you to allocate budget amounts to multiple accounts without having to specify each account separately in the formula.

All MassBudget formulas use the following equation:

ALLOCATION AMOUNT =

COST POOL * (USAGE FACTOR / TOTAL USAGE)

When you generate MassBudget formulas, General Ledger creates budget journal entries. You can use the Enter Journals window to review and change any unposted MassBudget journal batches. Post the batches to update your budget balances.

MassBudgeting Example

With a simple MassBudgeting formula, you can calculate new budget amounts based on the previous year actuals, or on other budgets.

To illustrate MassBudgeting, assume you have a total 1995 budget that you want to distribute based on each department's contribution to the total 1994 revenue. The budget formula would be as follows:

1995 DEPT. BUDGET =
TOTAL 1995 BUDGET * (DEPT. REVENUE/TOTAL 1994 REVENUE)

When you generate this MassBudgeting formula, General Ledger calculates the percentage of revenue for which the department was responsible, then allocates that percentage of the total 1995 budget to the department.

See Also

Defining MassBudgets: page 2 – 37

Generating MassBudget Journals: page 2 – 43

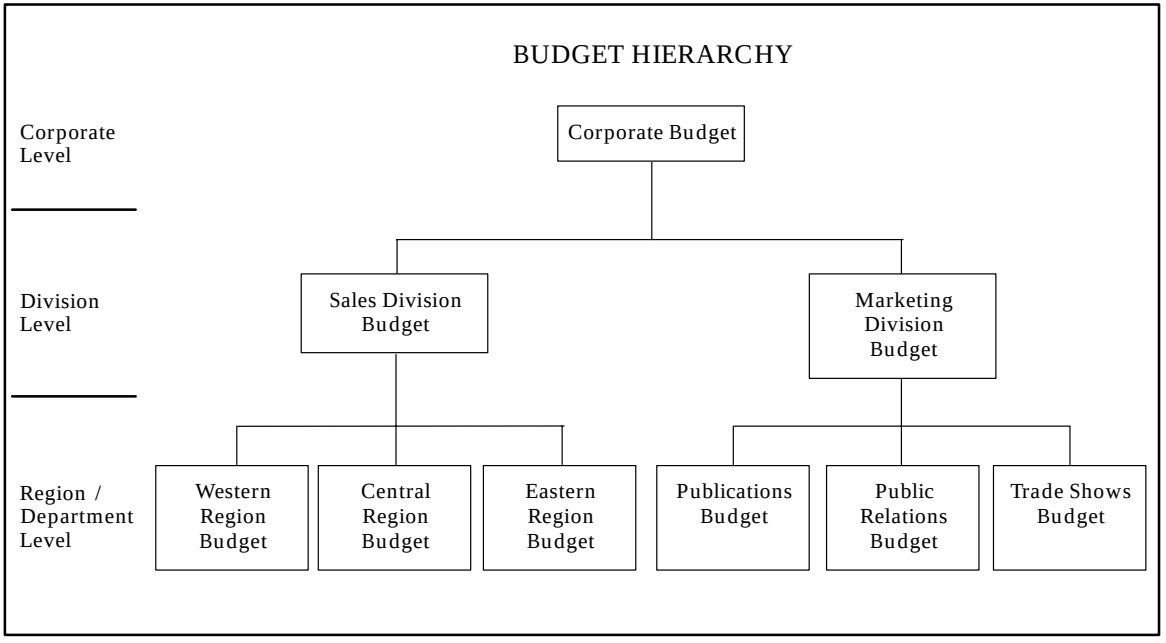
Posting Journal Batches: page 1 – 116

Creating Master/Detail Budgets

Use master and detail budgets to create budgeting hierarchies for your business. Budgeting hierarchies enable you to control budgeting authority, and easily identify budgets that exceed control limits.

Note: Master budgets are informational only when used with budgetary control. Master budgets do not affect funds checking, budgetary control options, or the relationships between detail and summary accounts used for budgetary control.

The diagram below illustrates three levels of budgets which create a two–level budget hierarchy. The first hierarchy level is between the corporate and division level budgets. In this hierarchy, the corporate–level budget is the master budget and the division–level budgets are the detail budgets. The second hierarchy level is between the division–level and the region or department–level budgets. In this hierarchy, the division–level budgets are now the master budgets and the region or department–level budgets are the detail budgets.



▶ **To create master and detail budgets:**

1. Define your master budgets using the Define Budget window. Enter a name and period range, then open the budget year.
2. Define your detail budgets using the Define Budget window. Assign the appropriate master budget to each detail budget by entering its name in the Master Budget field. You can assign the same master budget to one or more detail budgets.

3. Define a budget organization for each master budget. The master budget organization should include only the accounts that represent your higher–level budgeting.
4. If you have master budgets at different hierarchy levels, define a separate budget organization for each level of master budgets. This also allows you to use password protection for each master budget.
5. Define a budget organization for each detail budget. The detail budget organization should include only accounts that represent lower–level budgeting. Do not associate the same budget organization with your master and detail budgets.

   Note: Be sure to create a separate budget organization for each of your budgets. If you share a budget organization between budgets, you run the risk of increasing both your master and detail budget balances when you budget to a detail budget. In this case, detail budgets will never exceed their controlling master budgets.
6. Define summary accounts to correspond to your budget hierarchy. General Ledger uses summary accounts to maintain master / detail budget relationships between hierarchy levels. Define summary templates so that accounts in your lower–level detail budgets roll up into the same summary accounts as the detail accounts in your controlling master budget.
7. Enter budget amounts in your master and detail budgets using any one of the General Ledger budget entry methods.
8. Produce reports, or run a Budget Inquiry, to review master and detail budget information.

See Also

Overview of Budgeting: page 2 – 2

Defining Budgets: page 2 – 18

Defining Budget Organizations: page 2 – 22

Entering Budget Amounts: page 2 – 46

Entering Budget Journals: page 2 – 55

Creating Budget Formula Batches: page 2 – 32

Defining MassBudgets: page 2 – 37

Defining Summary Accounts: page 6 – 76

Master/Detail Budget Example

As Vice President of Finance, you are responsible for creating Travel and Entertainment Expense budgets for the entire company.

The President has authorized a Travel and Entertainment expense budget of $600,000 to the Sales Division and $300,000 to the Marketing Division. The Vice President of Sales has approved a budget of $200,000 for each region: Western, Central and Eastern.

Assume that your account structure contains three segments: Company, Cost Center and Account. Account 5000 is your Travel and Entertainment Expense account, and your company value is 01. The cost center values are defined as follows:

Value	Name	Children	Rollup Group
600	Corporate		
500	Sales Division		
510	Marketing Division		
599	Total Divisions	500–598, 600	Divisions
100	Western Region		
110	Central Region		
120	Eastern Region		
199	Total Sales Regions	100–198, 500	Regions
200	Publications		
210	Public Relations		
220	Trade Shows		
299	Total Marketing	200–298, 510	Marketing

Define the First–Level Budget – Corporate Budget

- Define a Corporate Budget.
- Create a Corporate budget organization and assign to it the following detail account:
  01–600–5000
- Budget $900,000 to your Corporate budget using the Corporate budget organization.

- Define the summary template: D – Divisions – D. General Ledger summarizes the balance of your Corporate budget (master budget) and calculates the following summary account balance:

  01–599–5000 $900,000

  This summary account balance serves as the controlling amount for the lower–level division budgets.

Define the Second–Level Budgets – Division Budgets

- Define budgets for Sales and Marketing. Assign the Corporate budget as the master budget for both the division–level budgets.
- Create a Sales budget organization and assign to it the following detail account:

  01–500–5000
- Create a Marketing budget organization and assign to it the following detail account:

  01–510–5000
- Budget $600,000 to the Sales budget using the Sales budget organization. Budget $300,000 to the Marketing budget using the Marketing budget organization.
- General Ledger summarizes the balance of your Sales and Marketing budgets (detail budgets) using the summary template, D – Divisions – D, and calculates the following summary account balance:

  01–599–5000 $900,000

  Note that the division (detail) and corporate (master) cost centers are included in the same parent cost center and rollup group (Divisions). This ensures that General Ledger calculates the appropriate master and detail budget summary balances.
- General Ledger compares the summary balances between your master and detail budgets and checks for budget variances and violations.
- You can inquire on your master and detail budgets online using the Budget Inquiry window, or you can request standard reports such as the Master / Detail Budget Report.
- In this example, there is no budget variance or violation since the detail budget summary balance equals the master budget summary balance.

Define the Third–Level Budgets – Regional Budgets

- Define budgets for the Western, Central and Eastern Regions. Assign the Sales budget as the master budget for each of your regional budgets.
- Define the summary template: D – Regions – D. General Ledger summarizes the balance of your Sales budget (master budget) and calculates the following summary account balance:

  01–199–5000 $600,000

  This summary account balance serves as the controlling amount for the regional budgets.
- Create a Western Region budget organization and assign to it the following detail account:

  01–100–5000
- Create a Central Region budget organization and assign to it the following detail account:

  01–110–5000
- Create an Eastern Region budget organization and assign to it the following detail account:

  01–120–5000
- Budget $200,000 to the Western Region budget using the Western Region budget organization. Budget $200,000 to the Central Region budget using the Central Region budget organization.

  Due to having a larger sales force than other regions, the Eastern Region sales manager argues for a $300,000 Travel and Entertainment Expense budget. Lastly, budget $300,000 to the Eastern Region budget using the Eastern Region budget organization.
- General Ledger summarizes the balance of your Western, Central and Eastern Region budgets (detail budgets) using the summary template, D – Regions – D, and calculates the following summary account balance:

  01–199–5000 $700,000

  Note that the region (detail) and sales division (master) cost centers are included in the same parent cost center and rollup group, Regions. This ensures that General Ledger calculates the appropriate master and detail budget summary balances.
- General Ledger compares the summary balances between your master and detail budgets and checks for budget variances and violations.

- You can inquire on your master and detail budgets online using the Budget Inquiry window or you can request standard reports such as Master / Detail Budget Report.
- In this example, a budget variance or violation exists since the detail budget summary balance exceeds the master budget summary balance by $100,000 ($700,000 – $600,000).

Master/Detail Budget Reports

Use the Submit Requests window to request the following standard reports and listings to review your master / detail budget relationships and budget organization details.

- **Budget Hierarchy Listing**
  Lists master / detail budget relationships.
- **Master/Detail Budget Report**
  Compares budgeted amounts between master and detail budgets and highlights exceptions when detail budgets exceed their master budgets.
- **Summary/Detail Budget Report**
  Lists the detail accounts that roll up into a summary account for a particular budget and currency.
- **Unbudgeted Master/Detail Accounts Report**
  Lists the transactions in the detail budget for which there are no corresponding budgeted amounts in the master budget.
- **Budget Organization Range Listing**
  Lists details including budgetary control options of budget organizations by account range.

Uploading Budgets from a Spreadsheet

If you prefer to do your budgeting and analysis with spreadsheet software, you can use Budget Upload to transfer your budget data into General Ledger.

If you have Microsoft Excel, you can use GL Desktop Integrator to create budget spreadsheets in Excel, view and modify your budget information, then upload revised budget information to General Ledger automatically from those spreadsheets.

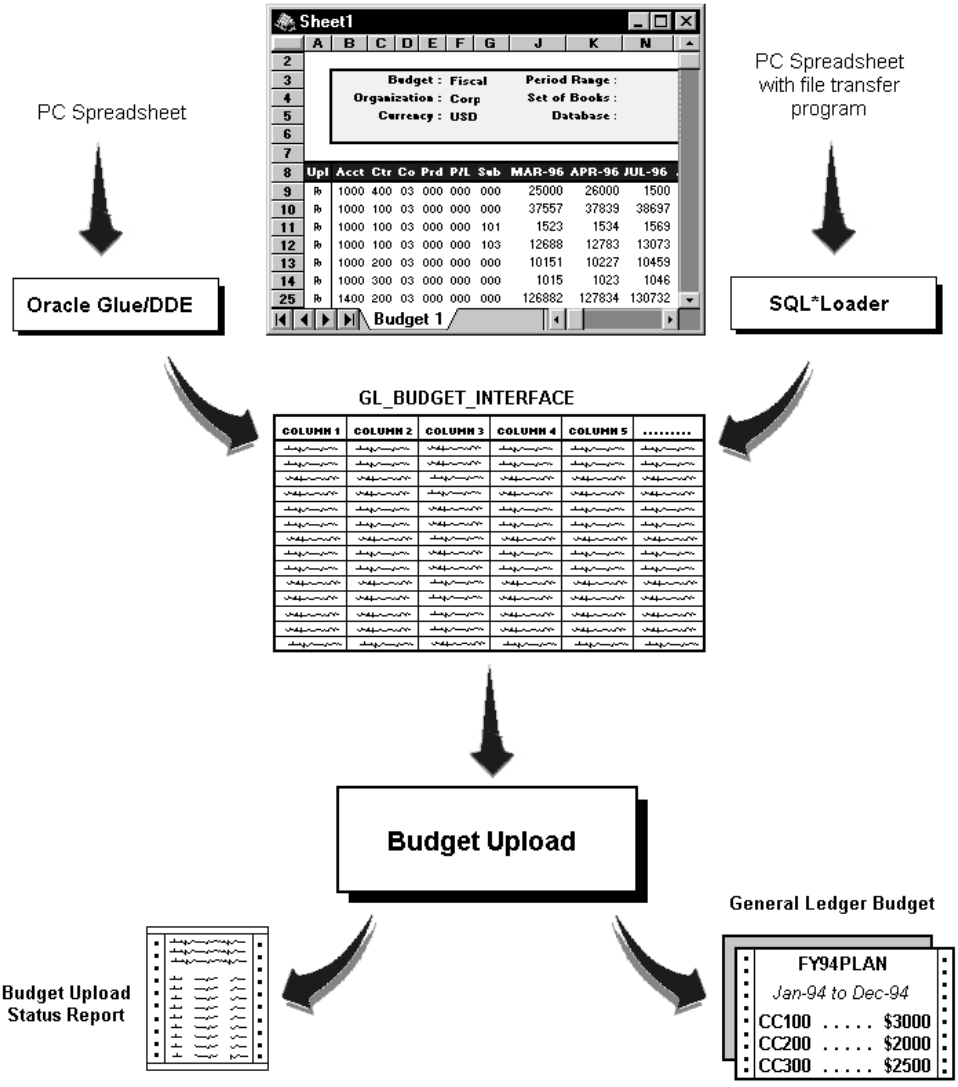
If you use a spreadsheet software other than Excel, create your budgeting spreadsheets using a different spreadsheet for each budget

organization. The spreadsheet must contain all information required by General Ledger; budget name, budget organization name, account segment values, accounting periods and budget amounts.

To transfer your budget information from a spreadsheet other than Excel, save the budget spreadsheet in ASCII format. Use a file transfer program to move the file from your PC to the host (where Oracle is running), then use SQL*Loader to move information from the file to GL_BUDGET_INTERFACE table.

Optionally, you can use a spreadsheet application to create your budget, then use Oracle Glue or Dynamic Data Exchange (DDE) to populate GL_BUDGET_INTERFACE.

At your request, General Ledger uploads your spreadsheet data and automatically updates your account balances to include this budget information. General Ledger validates uploaded data and reports errors in the Budget Spreadsheet Upload Status Report.



See Also

GL Desktop Integrator Budget Wizard
(*Oracle General Ledger Desktop Integrator Users' Guide*)

Uploading Budgets: page 2 – 73

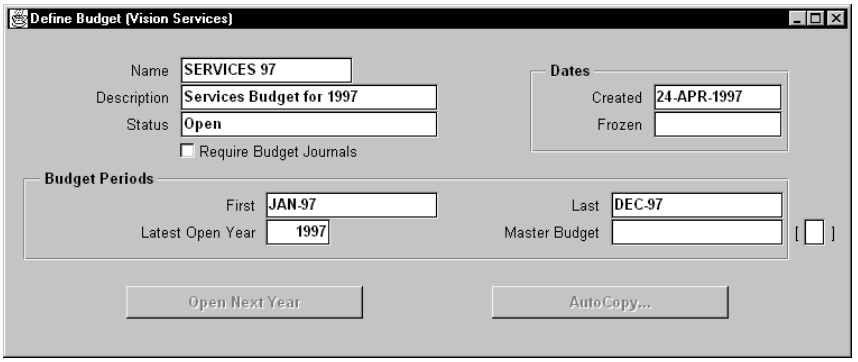
Integrating General Ledger Using Budget Upload: page 2 – 65

Budgets

Defining Budgets

Create a budget to represent a collection of estimated amounts for a range of accounting periods. You can use AutoCopy to create a new budget from an existing budget.

You can create budget hierarchies by assigning lower–level budgets to a master budget. This enables you to track budgeted amounts against your control budget.



Prerequisite

❑ Define your set of books.

▶ **To create a budget:**

1. Navigate to the Define Budget window.
2. Enter a Name and Description for your budget.
3. Enter the Status of your budget.

   Open: The budget is available for update and budget entry.

   Current: The budget is open, and it is the default budget when you use most budgeting and inquiry forms. You can have only one Current budget at a time for each set of books.

   Frozen: The budget is unavailable for update or budget entry.

   General Ledger displays the Created Date and Frozen Date**,** if applicable, for the budget.

4. Choose whether to Require Budget Journals for your budget. If you enabled the Require Budget Journals flag for your set of books, this option will already be selected and cannot be changed.

   When you require budget journals, you can only use budget entry methods that create journals, namely budget journals, budget transfers, MassBudgets, consolidation of budget balances, and the GL Desktop Integrator's Journal Wizard.

   Attention: Use budget journals to maintain an audit trail for your budget balances. Other budget entry methods update budget balances directly.

   Note: If you use budgetary control, you must use budget journals to enter amounts in your funding budget (i.e., the budget you use to enforce budgetary control).

5. Enter the First and Last period for your budget.
6. Assign a Master Budget if you want to track your budget amounts against a control budget. You can choose any budget in your set of books that has the same period range.
7. To open the first fiscal year of your budget, choose Open Next Year. General Ledger launches a concurrent request to open the next year.

See Also

Creating Master / Detail Budgets: page 2 – 9

Freezing Budgets: page 2 – 75

Assigning Budget Periods

▶ **To assign budget periods:**

1. In the Define Budget window, enter the First period of your budget. Once you save the budget, you cannot change the first period.
2. If you want to copy budget amounts from an existing budget, the first and last periods must be the same as the first and last periods of the budget you are copying from, although the year can be different.

3. Enter the Last period for your budget. Your budget can include up to sixty periods per year, and can span an unlimited number of fiscal years.
4. Save your work. General Ledger displays the Latest Open Year in your budget. This is blank until you open the first year of your budget.

▶ **To change the last budget period:**

- You can change the last period to a later period only if the period you are changing from corresponds to the last period of your fiscal year.

Opening a Budget Year

You can enter and update budget amounts only for open budget years. Once you open a new fiscal year for your budget, it remains open. For best performance, do not open a budget year until you are ready to use it.

> **Note:** If you want to use AutoCopy to create a new budget, do not open any budget years before copying your budget information. You cannot use AutoCopy if your destination budget has any open years.

▶ **To open the next budget year:**

1. Navigate to the Define Budget window.
2. Enter or query a budget.
3. Choose Open Next Year**.**

Copying Budget Amounts from an Existing Budget

▶ **To copy budget amounts from an existing budget:**

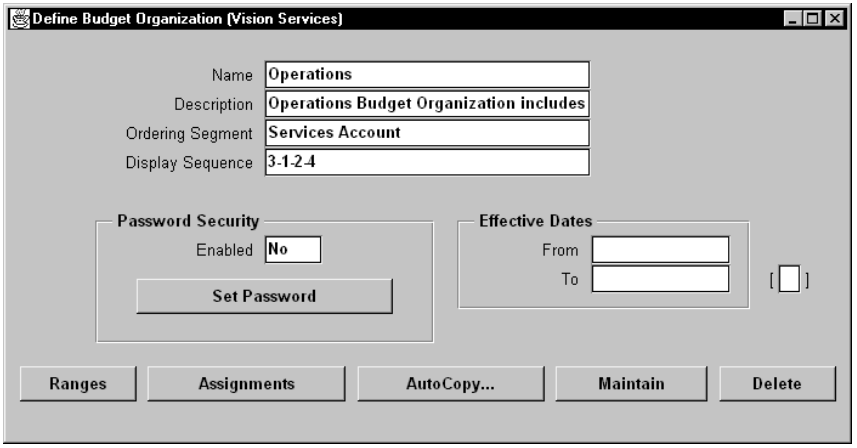
1. Navigate to the Define Budget window.
2. Enter or query the name of the budget you want to copy budget amounts to.

3. Check the budget periods. The first period must be the same as the first period of the budget you are copying from, although the year can be different. For example, if the budget you are copying from begins in MAY–93, you can enter MAY–95 as your first period, but not JUN–95. In addition, both budgets must span the same number of periods.
4. Check to make sure the budget does not have any open budget years (Latest Open Year must be blank). You cannot use AutoCopy if the budget has any open years.
5. Choose AutoCopy.
6. Enter the name of the Source Budget whose amounts you want to copy to your new budget.
7. Choose OK**.** Your budget will have the status Running Copy while AutoCopy is running. You will not be able to modify your budget until AutoCopy completes and your budget status changes to Open.

Budget Organizations

Defining Budget Organizations

You can create as many budget organizations as you need, provided their account ranges to do not overlap for the same currency within the same set of books. In addition, you can create a budget organization that includes every account, even those that are assigned to another budget organization. This all–inclusive budget organization is useful if you want one budget organization for budgeting to all accounts, or if you do not need specialized budget organizations now, but may want to add them later.



Prerequisites

❑ Define your set of books.

▶ **To create a budget organization:**

1. Navigate to the Define Budget Organization window.
2. Enter a Name and Description for your budget organization.
   - To define a new budget organization that includes only specific ranges of accounts, enter a unique name.
   - If you have one or more budget organizations defined already, you can create a budget organization named ”ALL” that automatically includes all accounts that are assigned to any

budget organization. To do this, enter ”ALL” as the budget organization Name.

3. Enter the sort and display options.

   The Ordering Segment is the account segment General Ledger uses to sort accounts when you review the budget organization assignments, and when you use the Enter Budget Amounts and Enter Budget Journals windows.

   Specify the Display Sequence for your account segments. You can use this sequence to change the order of your account segments on the Enter Budget Amounts and Enter Budget Journals windows. For each segment, enter a unique sequence number from 1 to n, where n is the number of segments in your account.

4. Enter Effective From and To Dates if you want to set a specific range of time when you can use this budget organization.

5. Assign accounts to the budget organization.

   - To assign ranges of accounts to the budget organization, choose Ranges.
   - To copy account ranges from an existing budget organization, choose AutoCopy.

   If you are creating an ”ALL” budget organization, you do not need to assign accounts.

6. Save your work. General Ledger launches a concurrent process to assign the accounts.

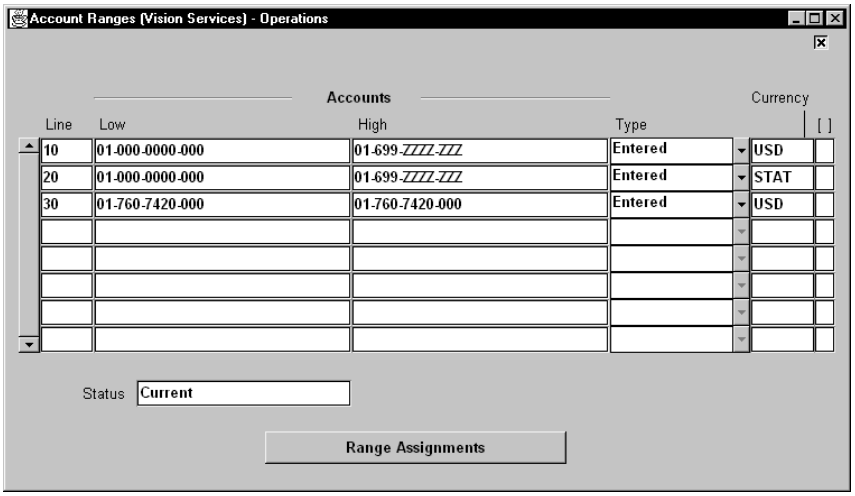
7. After the concurrent process finishes, run the Budget Organization Listing to check your work.

See Also

Protecting a Budget with a Password: page 2 – 26

Budget Organization Listing: page 10 – 15

Assigning Account Ranges to a Budget Organization



▶ **To assign a range of accounts to a budget organization:**

1. Navigate to the Define Budget Organization window.
2. Query the budget organization.
3. Choose Ranges.
4. Enter a Line number and an account Low and High for each range you want to assign to your budget organization. The ranges cannot overlap other account ranges with the same currency for any budget organization in that set of books.
5. Select the budget entry Type for the account range:

   Entered: You enter budget amounts, enter budget journals, upload budgets, create MassBudget journals, or transfer budget amounts. Use this entry type if you want to use budgetary control.

   Calculated: You use budget formulas or MassBudget journals to enter budget amounts. You cannot use this entry type if you are using budgetary control.
6. Enter the Currency for each account range. For accounts with a budget entry type of Calculated, you must enter either the functional currency for your set of books, or STAT.

   To enter only statistical budget amounts for the account range, enter *STAT*.

7. You can review, add, or temporarily delete individual accounts assigned to your budget organization by choosing Range Assignments.
8. Save your work. General Ledger launches a concurrent program to assign all the existing accounts within the designated ranges to the budget organization. You can review the Status of each range.

   Adding: The concurrent request to add accounts from a range is pending.

   In Process: The concurrent request to add accounts from a range is running.

   Reporting: The concurrent request to add accounts from a range is generating an execution report of all the accounts it created.

   Current: The concurrent request to add accounts from a range has completed.

▶ **To assign ranges using budgetary control:**

1. Assign the account range as described above.
2. If your funds check level is set to None, you can assign any Currency and a budget entry Type of Entered to the account range.

   If your funds check level is set to Absolute or Advisory, you must assign your functional Currency and a budget entry Type of Entered to the account range.
3. Set the budgetary control options for the range: page 2 – 27.

▶ **To delete an account range:**

- Select the range you want to delete and delete the record. You can also remove individual accounts within the range by choosing Assignments.

See Also

Budgetary Control and Online Funds Checking: page 2 – 79

Budgetary Control Options for Accounts: page 2 – 85

Entering Budget Amounts: page 2 – 46

Entering Budget Journals: page 2 – 55

Protecting a Budget Organization with a Password

When a budget organization has password protection, you must enter the password before reviewing, entering, or changing budget information for any account within that budget organization.

By assigning passwords to different budget organizations within your enterprise, you can distribute budgeting responsibilities among your various organization managers.

▶ **To enable password protection for a budget organization:**

1. Open the Define Budget Organization window.
2. Query the budget organization name.
3. Choose the Set Password button. This button only appears if your budget organization does not use passwords currently.
4. Enter the New Password, which must be at least five characters. General Ledger does not display your password as you enter it.
5. Choose OK, then reenter the New Password to confirm it.
6. Choose OK again to close the Password window.
7. Save your work.

▶ **To change an existing password:**

1. Open the Define Budget Organization window.
2. Query the budget organization name.
3. Choose the Change Password button. This button only appears if your budget organization has a password assigned.
4. Choose Change Password from the poplist.
5. Enter the Old Password.
6. Enter the New Password.
7. Choose OK.
8. Save your work.

▶ **To disable password protection:**

1. Open the Define Budget Organization window.
2. Query the budget organization name.

3. Choose the Change Password button. This button only appears if your budget organization has a password assigned.
4. Choose Disable Password from the poplist.
5. Enter the Old Password.
6. Choose OK.
7. Save your work.

Setting Budgetary Control Options for an Account Range

If you are using budgetary control for your set of books, you can set budgetary control options for an assigned account range. You can only assign budgetary control options to account ranges with your functional currency and a budget entry type of Entered.

▶ **To set budgetary control options for an account range:**

1. Select Automatic Encumbrance accounting to automatically create encumbrance batches for transactions originating from your feeder systems such as Oracle Purchasing and Oracle Payables. If you do not select Automatic Encumbrance, you must enter a funds check level of None.
2. Select the Funds Check Level: page 2 – 81.
3. If you select an Advisory or Absolute funds check level, enter the Amount Type and Boundary to determine the time interval over which to perform funds checking. See: Amount Type and Boundary: page 2 – 82.
4. If you select an Advisory or Absolute funds check level, enter the name of the Funding Budget against which you want General Ledger to check or reserve funds. You must enter a budget which requires budget journals.

See Also

Budgetary Control Options for Accounts: page 2 – 85

Copying Account Ranges from an Existing Budget Organization

If you have not assigned account ranges to a budget organization, you can copy the range assignments from another budget organization using AutoCopy. If you are using dynamic insertion for your set of books, General Ledger creates new accounts for your budget organization when necessary, provided the accounts do not violate any enabled cross-validation rules.

After using AutoCopy, you can add other account ranges to the budget organization, or delete copied ranges from your budget organization.

▶ **To copy account ranges from an existing budget organization:**

1. Enter the name of the budget organization you want to Copy From.
2. Enter Segment Overrides to tell General Ledger which account segment values you want to change for the new budget organization. You must designate at least one segment override because you cannot assign identical accounts to multiple budget organizations.

   Enter the Override Segment Value next to the segment(s) you wish to override. For example, if you want to copy the accounts in department 100 (the source budget organization) to department 200, enter the value 200 as the department segment override. General Ledger will then copy all of the accounts for department 100, but will change all department values to 200.

   If you specify a segment override for a dependent segment, you must enter an override segment for the segments (if any) on which it depends.
3. Choose OK.

See Also

Assigning Account Ranges to a Budget Organization (to add more account ranges to your budget organization): page 2 – 24

Adding or Changing Individual Accounts

You can display each account within a specific range you assigned to your budget organization. General Ledger sorts the accounts in ascending order by ordering segment value. You can add new

accounts to your budget organization that fall within the designated range, or you can temporarily delete accounts from the budget organization.

▶ **To add another account in an existing range:**

1. Navigate to the Budget Organization window.
2. Query the budget organization.
3. Choose the Ranges button.
4. Choose the range in which the account falls.
5. Choose the Range Assignments button.
6. Find the next available Line, and enter the new Account. The account must fall within the range displayed at the top of the window. If you are using dynamic insertion for your set of books, you can enter an undefined account.

▶ **To delete an account assignment temporarily:**

1. Navigate to the Define Budget Organization window.
2. Query the budget organization.
3. If you know the account you want to delete, choose the Assignments button to see all the accounts assigned to your budget organization.

   If you want to specify an account range to limit the display to accounts within that range, choose the Ranges button, select the range, then choose Range Assignments.
4. Select the account you want to remove and delete the record. The account assignment is only deleted from the budget organization until you run the Maintain Budget Organization program.

▶ **To delete an account assignment permanently:**

1. Delete the range that includes that account.
2. Create a new range, or combination of ranges, that excludes the account.

▶ **To add and delete accounts automatically:**

- To add any newly created accounts automatically, or to remove reference to any inactive accounts, choose Maintain from the Define

Budget Organization window. General Ledger runs a concurrent process to add any new accounts to your budget organization that fall within its account ranges. It also deletes disabled accounts that fall within those ranges.

You can also run the Maintain Budget Organization program from the Submit Requests window. This enables you to schedule the program to run automatically.

If you are using budgetary control, and assign your ranges a funds check level of Advisory or Absolute, you do not need to add new accounts to your budget organizations automatically. However, you must still use this option to delete disabled accounts from your budget organizations.

Suggestion: Even if you enable budgetary control and assign your ranges a funds check level of Advisory or Absolute, we recommend that you run the Maintain program periodically to update your budget organization ranges.

Changing a Budget Organization

You can modify a budget organization after you have defined it. Your changes can include:

- Changing the password protection: page 2 – 26
- Adding an account range: page 2 – 24
- Deleting an account range: page 2 – 24
- Adding or changing individual account assignments: page 2 – 28

Deleting a Budget Organization

▶ **To delete a budget organization:**

1. Open the Define Budget Organization window.
2. Query the Name of the budget organization you want to delete.
3. Choose Delete to launch a concurrent process to eliminate all references to the budget organization.

4. After deleting the budget organization, you can reassign the accounts from the deleted budget organization to another budget organization.

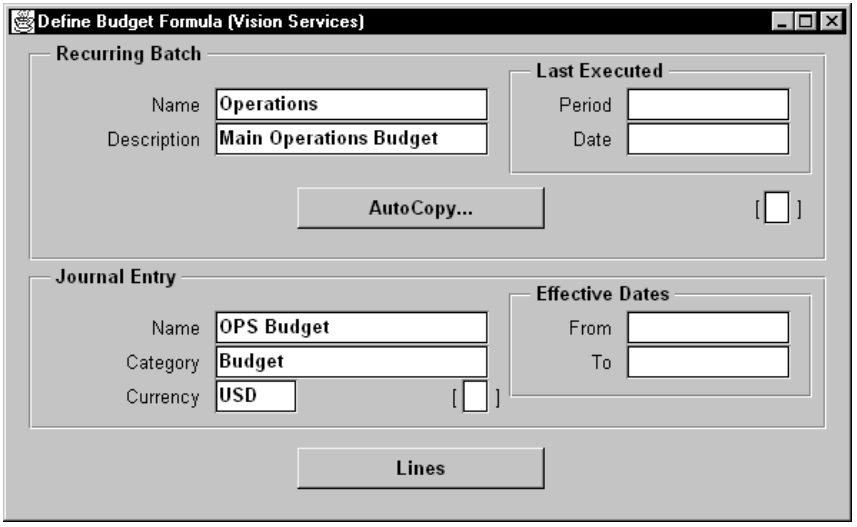
Budget Formulas

Creating Budget Formula Batches

You define budget formulas to calculate budget amounts. Your budget formulas can be simple or complex. You can use any combination of fixed amounts and account balances, including actual or budget amounts, statistics, and period-to-date or year-to-date balances from the current period, prior period or same period last year.

When you define budget formulas, you create a budget formula batch. The batch contains one or more budget entries, and each entry contains one or more formulas. Use budget batches and entries to group your budget formulas. For example, you might combine all formulas for a single department or division into one batch, or group all formulas for certain types of calculations into separate entries.

When you calculate budgets using a budget formula, General Ledger replaces any existing budget amounts directly; it does not create a budget journal.



Prerequisites

- ❑ Define your budget organizations and assign the budget entry type "Calculated" to the accounts to which you want to budget.

❑ Define your budgets.

▶ **To create a budget formula batch:**

1. Navigate to the Define Budget Formula window.
2. Enter a Name and Description for the budget formula batch.
3. If you want to copy budget formula entries from an existing batch to your new batch, choose AutoCopy.
4. Create budget formula entries for the batch.

See Also

Copying Existing Budget Formulas: page 2 – 35

Defining Budgets: page 2 – 18

Defining Budget Organizations: page 2 – 22

Calculating Budget Amounts: page 2 – 36

Creating a Budget Formula Entry

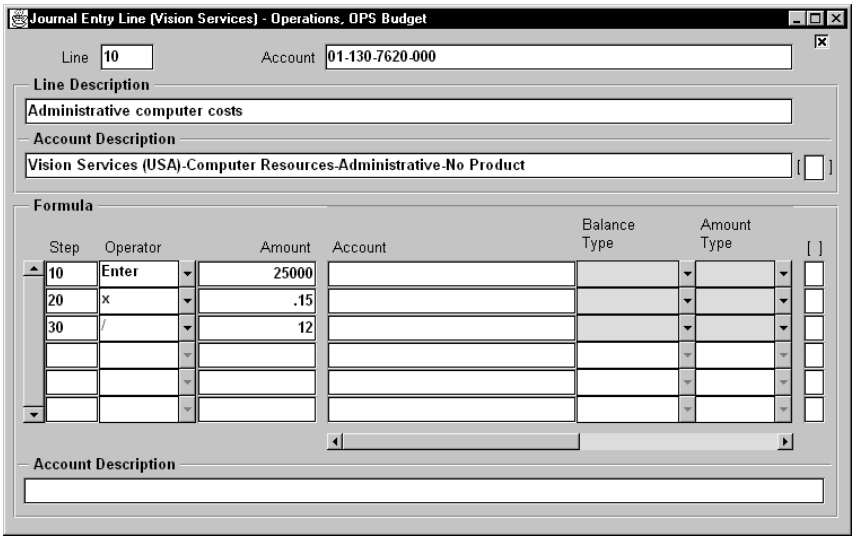
▶ **To create a budget formula entry:**

1. Navigate to the Define Budget Formula window.
2. Enter the budget formula batch information.
3. Enter a Name for the formula entry.
4. Enter the formula entry Category.
5. Enter the formula entry Currency.
6. Enter a range of Effective Dates to limit use of the budget formula to a specific time interval.

Attention: To prevent generation of a budget formula batch based on the effective dates, the generation date must fall outside the effective dates of all the entries in the batch.

7. Choose Lines to enter the formulas.

Entering Budget Formula Entry Lines



▶ **To enter a budget formula entry line:**

1. Navigate to the Define Budget Formula window.
2. Enter or query the name of the budget formula batch and the budget formula entry in the batch.
3. Choose Lines.
4. Enter a Line number to set the order of your budget formula entry lines.
5. Enter the Account whose budget amount you want to calculate with a formula.
6. Enter a formula for the line. See Entering Recurring Journal and Budget Formulas: page 1 – 61.
7. Save your work.

See Also

Calculating Budget Amounts: page 2 – 36

Copying Existing Budget Formulas

You can create a new budget formula batch quickly by copying and modifying an existing budget formula batch.

▶ **To copy budget formulas from an existing batch:**

1. Navigate to the Define Budget Formula window.
2. Enter a Name and Description for the new budget formula batch.
3. Choose AutoCopy.
4. Enter the Source Batch whose formulas you want to copy.
5. Modify the budget formula entries you copied, if you wish.
6. Save your work.

Changing a Budget Formula Entry

▶ **To change a budget formula entry:**

1. Navigate to the Define Budget Formula window.
2. Query the name of the budget formula batch you want to change.
3. If you have already calculated budgets using the batch, General Ledger automatically displays the Period and Date on which you Last Executed the batch.
4. Query the name of the budget formula entry you want to change.
5. Choose Lines to review or change the formula entry lines.
6. Save your work.

Calculating Budget Amounts

You must calculate budget amounts whenever you define or revise your budget formulas, or if you change the accounts you use in your formulas.

Calculating budget amounts from budget formulas does not create journal entries; rather, it updates budget balances directly. General Ledger replaces, rather than increments, the account balances with the calculated amounts.

Prerequisites

- ❑ Open a budget year.
- ❑ Define a budget formula batch.

▶ **To calculate budget amounts from budget formulas:**

1. Navigate to the Calculate Budget Amounts window.
2. Enter the name of the Budget for which you want to calculate budget amounts. You cannot choose a frozen budget or a budget with no open years. General Ledger displays the Latest Open Year for your budget.
3. General Ledger displays the name of each Recurring Batch you have defined, including frozen batches. Select the unfrozen formula batches you want to use to calculate budgets amounts.
4. Enter the accounting Period From and To which you want to calculate budget amounts. General Ledger displays the Last Run Date for each chosen formula batch.
5. Choose Calculate. General Ledger submits a concurrent process to calculate budget amounts and update account balances. General Ledger displays the Request ID of the concurrent process.

See Also

Defining Budget Organizations: page 2 – 22

Creating Budget Formula Batches: page 2 – 32

Freezing Budgets: page 2 – 75

MassBudgets

Defining MassBudgets

Prerequisite

- ❑ Define your budget organizations.
- ❑ Define your budgets.
- ❑ Enter or calculate budgets to ensure that the existing budget amounts for your allocation accounts are current.

▶ **To create a MassBudget batch:**

1. Navigate to the Define MassBudgets window.
2. Enter a Name and Description for the MassBudget batch.
3. Choose Formulas to enter MassBudget formulas.
4. After entering the formulas, save your work.
5. Choose Validate All to validate the batch, as well as all previously unvalidated batches. If you do not validate the batch, General Ledger asks if you want to validate the current batch when you leave the window.

▶ **To copy an existing MassBudget:**

1. Navigate to the Define MassBudgets window.
2. Enter a Name for the new MassBudget.
3. Choose the AutoCopy button, then choose the MassBudget that you want to copy.
4. Enter a Description for the new MassBudget.
5. Choose Formulas to modify the MassBudget formulas that you copied.
6. After modifying the formulas, save your work.
7. Choose Validate All to validate the batch.

See Also

Using MassBudgeting: page 2 – 8

Validating MassAllocation and MassBudget Batches: page 1 – 76

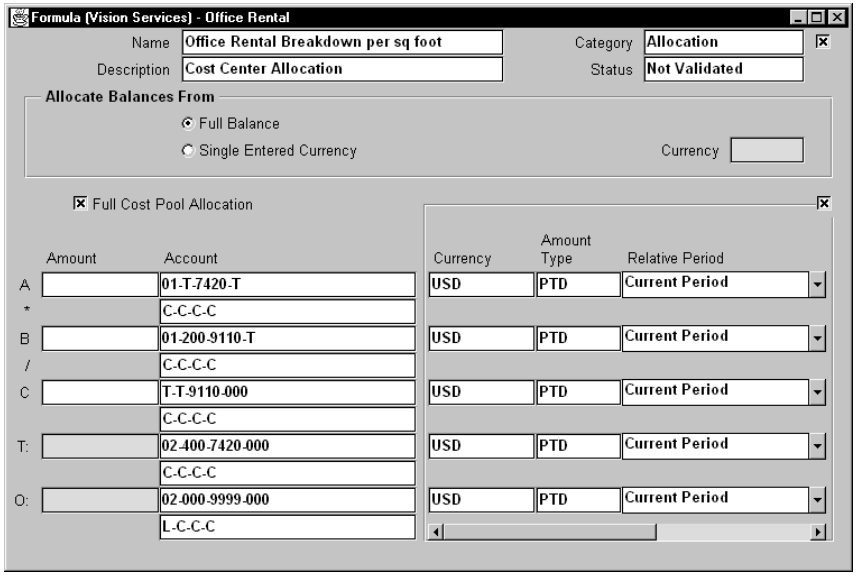
Generating MassBudget Journals: page 2 – 43

Defining a MassBudget Formula

▶ **To enter a MassBudget formula:**

1. Navigate to the Define MassBudgets window.
2. Enter or query the name of the MassBudget batch to which you want to add the formula.
3. Choose Formulas.
4. Enter the Name and Description of the MassBudget formula.
5. Enter the formula lines.
6. Save your work.
7. Validate the MassBudget batch.

Entering MassBudget Formula Lines



All MassBudget formulas use the following equation to determine allocation amounts:

COST POOL * (USAGE FACTOR / TOTAL USAGE)

General Ledger uses the following format to represent the equation.

A * B / C

Each factor in this equation relates to a separate formula line. Follow the Allocation Formula Rules to enter combinations of fixed amounts and accounts in formula lines A, B, and C.

▶ **To enter an account in a MassBudget formula line:**

1. Enter the account for the A, B, or C line of your formula. Enter accounts with parent segment values to create a formula that references accounts with the corresponding child segment values.

   When you enter an account, General Ledger ensures that segment values are valid and enabled.

2. Assign a segment Type for each account segment. The combination of parent/child segment values and types tells General Ledger which related accounts are used by that portion of the formula.

3. Enter the account Balance Type to use for the formula line. If you enter the Budget balance type, you must also enter a Budget name**.** If you enter the Encumbrance balance type, you must also enter an Encumbrance Type**.**
4. Enter the Relative Period for the account balance you want to use. You can choose from the following relative periods:
   - Current Period
   - Previous Period
   - Year Ago, Same Period
5. Enter the Amount Type you want to use. You can choose from the following amount types:
   - Period–to–Date
   - Project–to–Date
   - Quarter–to–Date
   - Year–to–Date
6. Once you have entered your A, B, and C formula lines, enter the Target account.
7. You can enter an Offset account if you want to generate balanced MassBudget journals. The offset formula line is optional for MassBudgets, since budgets do not have to balance.

See Also

Entering a Target Account: page 2 – 41

Entering an Offsetting Account: page 1 – 76

Validating MassAllocation and MassBudget Batches: page 1 – 76

Assigning Segment Types

When you enter an account in a formula line, you must assign one of the following segment types to each segment:

Looping (L): Assign this type to a parent segment value to include each child value assigned to the parent value in the formula. The allocation program runs each formula once for each corresponding child segment value. You can loop only on parent values.

Summing (S): Assign this type to a parent segment value to sum the account balances of all the child segment values assigned to a parent. For example, if you enter a parent that has five child values, the allocation program adds the account balances of the five child accounts and uses the sum in each MassBudget formula. You can sum only on parent values.

Constant (C): Assign this type to a child segment value to use the detail account balance associated with the child. You can also use this type with a parent segment value if there is a summary account associated with the parent.

Entering a Target Account

Enter an account in the Target line to specify the destination accounts for your allocations.

When you enter a target account, be sure that it conforms to the allocation formula rules for target accounts. Be sure to also follow the account segment cross–validation rules. The validation program does not check for account cross–validation rule violations. If you enter a target account that violates a cross–validation rule General Ledger creates invalid journal lines when you generate the formula. You must correct the resulting journals in the Enter Journals window before you post.

See Also

Allocation Formula Rules: page 1 – 77

Entering MassBudget Formula Lines: page 2 – 39

Entering an Offset Account

Enter an account in the Offset line to specify the account to use for the offsetting debit or credit from your allocation.

When you enter an offset account, be sure that it conforms to the allocation formula rules for offsetting accounts. Be sure to also follow the account segment cross–validation rules. The validation program does not check for account cross–validation rule violations. If you enter an offset account that violates a cross–validation rule General Ledger creates invalid journal lines when you generate the formula.

You must correct the resulting journals in the Enter Journals window before you post.

See Also

Allocation Formula Rules: page 1 – 77

Generating MassBudget Journals

Generate MassBudget Journals to create unposted budget journal batches based on your validated MassBudget formulas. The generated journal batch contains an entry for every allocation formula in the batch.

You can generate MassBudget journals that reverse existing budget balances and post new budget allocation amounts, or generate journals that increment the existing budget balances to match the current budget allocation amount.

You can generate MassBudget journal batches for any period range if the range falls within an open budget year. General Ledger creates an unposted budget journal batch for each period in the range.

Prerequisite

- ❑ Define your budget organizations and assign the budget entry type "Calculated" to the accounts to which you want to budget.
- ❑ Define your budgets.
- ❑ Open a budget year.
- ❑ Define MassBudget formulas.

▶ **To generate a MassBudget journal batch:**

1. Navigate to the Generate MassBudget Journals window.
2. Enter the MassBudget batch you want to generate. You can select any batch that is validated.
3. Enter the From Period and the To Period for which you want to generate MassBudget journals. General Ledger automatically displays the Period Last Run if you have generated the batch previously.
4. Specify the Allocation Method for the MassBudget batches you are generating. You can generate journals that reverse existing budget balances and post new budget allocation amounts, or generate journals that increment the existing budget balances with the current budget allocation amount.
5. Choose Generate. General Ledger submits a concurrent process that creates an unposted journal batch for each period in the range you specify.

6. Review the generated MassBudget journal batches using the Enter Journals window. General Ledger names your MassBudget journal batches as follows:
   MB: <Request ID> <MassBudget Batch Name> <Period>
   For example, MB: 47566 Rent Budget Allocation JAN–95.
7. Post the MassBudget journal batches.

See Also

Defining MassBudgets: page 2 – 37

Posting Journal Batches: page 1 – 116

Choosing an Allocation Method

You can generate journals from allocation formulas using a full or incremental allocation method. The method you choose determines whether the generated journals will replace or increment existing account balances.

Using the Full Allocation Method

Choose the Full allocation method to generate journals that reverse previous allocations and post new allocation amounts. When you post the generated allocation journals, the net effect is the same as replacing the existing target balance with the new allocated amounts from your formula.

Use this method only if you are allocating amounts for the first time, or only once.

Using the Incremental Allocation Method

Choose the Incremental allocation method whether you want to update allocated balances without reversing the previously allocated amounts. Using this method, you can generate allocation journals as many times as you wish, provided there is no activity against the target accounts between runs.

Attention: Do not use the incremental method the first time you generate a MassAllocation or MassBudgeting formula.

Before generating incremental allocation journals, post all batches you previously generated from the same formula batch. The first amount

type General Ledger encounters in the A*B / C formula is the amount type used for the target account when calculating the incremental allocation amount (A*B / C).

See Also

MassAllocation Example (for an illustration of generating allocated amounts in incremental mode): page 1 – 83

Entering Budget Amounts

Enter budget amounts for your accounts to replace any existing budget balances. You can enter budget amounts for each account in the budget organization one–by–one, or you can use worksheet mode to enter budgets for several accounts at once. Budget rules enable you to distribute budget amounts for all periods.

General Ledger does not create journal entries when you use the Enter Budget Amounts window. Use the Enter Budget Journals window if you want to create journal entries to maintain an audit trail for your budget amounts.

Prerequisites

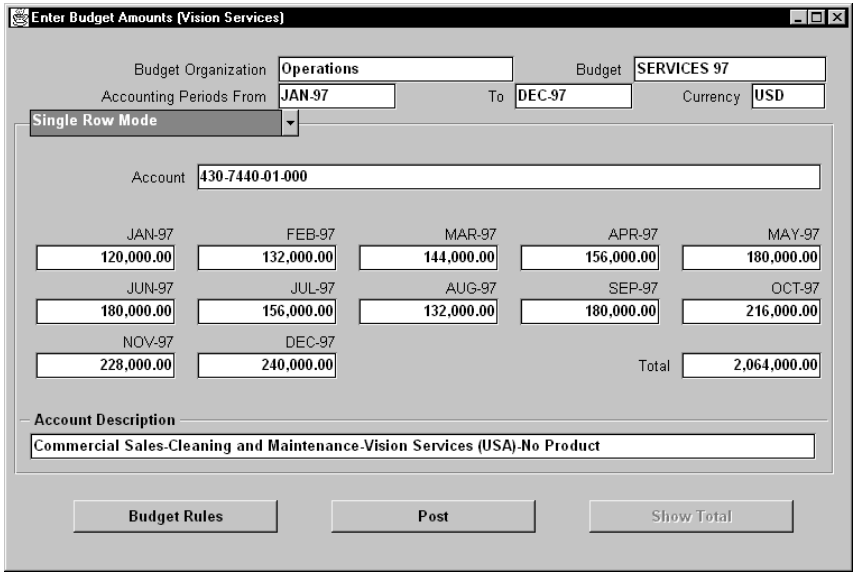
- ❑ Define a budget.
- ❑ Open one or more years for your budget.
- ❑ Define a budget organization.
- ❑ Assign the "Entered" budget entry type to the accounts for which you want to enter budget amounts.
- ❑ Assign the currencies you want to use for budgeting to the appropriate accounts.

▶ **To enter budget amounts while viewing a single account:**

1. Navigate to the Enter Budget Amounts window.
2. Specify the Budget Organization for the accounts to which you want to budget. If the budget organization is password-protected, you must enter the password before you can enter budget amounts.
3. Enter the Budget for the amounts you are entering.

   Note: You cannot enter amounts for a budget that is frozen. If the budget that requires journals, you must use the Enter Budget Journals window.
4. Enter the range of Accounting Periods to which you want to budget.
5. Enter the Currency of the budget amounts you are entering. The accounts must be assigned to the budget organization for this currency.

6. Choose Single Row Mode from the poplist to review and enter budget information for one account at a time. You will also see a total for all budget periods when you use Single Row mode.



7. Query the Account to which you want to budget by specifying one or more segment values (or wildcards).

   Note: If you rearranged the display sequence of your account segments when you defined your budget organization, you still enter your account query criteria in numerical segment order.

8. Enter budget amounts for periods in the designated range, or use budget rules to calculate and distribute budget amounts for all periods.

9. Choose Post to submit a concurrent request that updates your account budget balances.

See Also

Entering Statistical Budget Amounts: page 2 – 53

Defining Budget Organizations: page 2 – 22

Defining Budgets: page 2 – 18

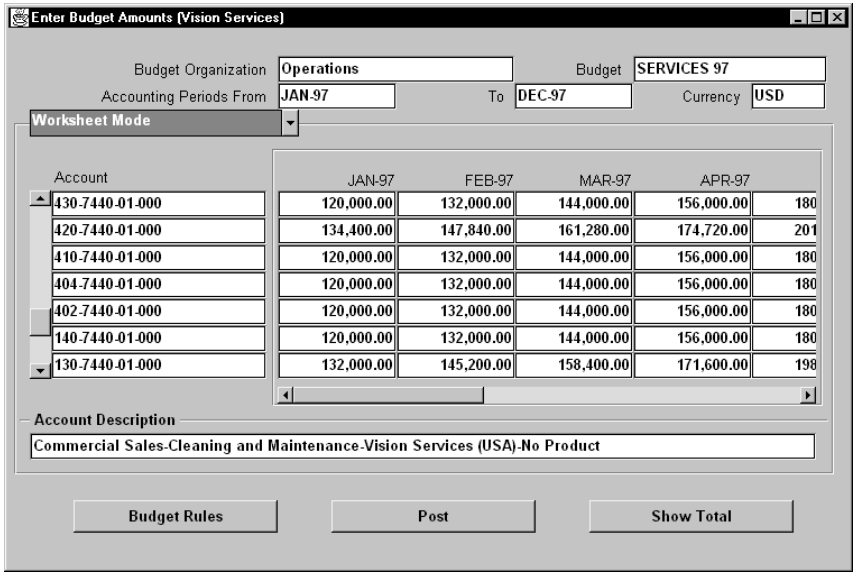
Using Budget Rules to Distribute Budget Amounts: page 2 – 50

Entering Budget Amounts for Multiple Accounts

▶ **To enter budget amounts while viewing multiple accounts:**

1. Navigate to the Enter Budget Amounts window.
2. Specify the Budget Organization for the accounts to which you want to budget. If the budget organization is password-protected, you must enter the password before you can enter budget amounts.
3. Enter the Budget for the amounts you are entering.

   Note: You cannot enter amounts for a budget that is frozen. If the budget that requires journals, you must use the Enter Budget Journals window.
4. Enter the range of Accounting Periods to which you want to budget.
5. Enter the Currency of the budget amounts you are entering. The accounts must be assigned to the budget organization for this currency.
6. Choose Worksheet Mode from the poplist to review and enter budget amounts for several accounts at once.



7. Query the accounts within the chosen budget organization for which you want to enter budgets. You can specify one or more segment values (or wildcards) to restrict the query. General Ledger retrieves each account with a budget entry type of ”Entered” that meets your criteria.

   If you do not restrict the query, General Ledger retrieves all accounts in the budget organization with a budget entry type of ”Entered”.

   > **Note:** If you rearranged the display sequence of your account segments when you defined your budget organization, you still enter your account query criteria in the original segment order.

   Account segment values appear in the display sequence you specified in your budget organization. General Ledger also displays any amounts you have previously entered for the accounts.

   > **Attention:** If you are using budgetary control, General Ledger displays your posted balances plus your reserved funds.

8. Enter budget amounts for accounts and periods in the designated range. You can also use budget rules to calculate and distribute budget amounts for all periods.

9. Choose Show Total to see the total of all current budget amounts for the displayed accounts.

10. Choose Post to submit a concurrent request that updates your account budget balances.

Using Budget Rules to Distribute Budget Amounts

Budget rules are predefined methods for calculating and distributing budget amounts to all periods for an account. You can use budget rules to help you enter budgets quickly and easily.

> **Note:** You cannot use budget rules for disabled, outdated or frozen accounts, or accounts for which budgeting is not allowed.

▶ **To calculate and distribute budget amounts using budget rules:**

1. Navigate to the Enter Budget Amounts or Enter Budget Journals window.
2. Specify the budget organization, budget, accounting periods, currency, and budget entry mode.
3. Query the account for which you are entering budgets.
4. Choose Budget Rules. See Budget Rules below.
5. Choose the Rule you want to use to calculate and distribute budget amounts for the account.
6. Enter the Amount you want to use with your budget rule.
7. If you choose the Divide Evenly, 4/4/5, 4/5/4, or 5/4/4 rule, choose the Options button to set the rounding options.
8. If you choose a budget rule that multiplies the amount by the balance of an account, enter the Account you want to use in the budget rule calculation.

   > **Note:** If you want to reference budget balances that include budget amounts you entered in the current session, save your work. Choose Apply or OK to apply the budget rule. You do not need to post the amounts.

9. For a budget rule that multiplies the amount by the budget balance of an account, enter the Budget.
10. To enter budget rules for the next account in the budget organization account range, press the down arrow in the Budget Rules window. To enter rules for the preceding account, press the up arrow.

Budget Rules

You can use these budget rules:

Divide Evenly: Evenly distribute the amount you enter across all accounting periods. You can set rounding options to handle any undistributed amount resulting from rounding calculations.

Repeat Per Period: Repeat the amount you enter in each accounting period.

Prior Year Budget Monetary*: Multiply the amount you enter by the prior year budget monetary balance of the account you enter.

Current Year Budget Monetary*: Multiply the amount you enter by the current year budget monetary balance of the account you enter. To include budget amounts you entered in the current session, save your entries before choosing this budget rule. You do not have to post the entries.

Prior Year Budget Statistical*: Multiply the amount you enter by the prior year budget statistical balance of the account you enter.

Current Year Budget Statistical*: Multiply the amount you enter by the current year budget statistical balance of the account you enter. To include budget amounts you entered in the current session, save your entries before choosing this budget rule. You do not have to post the entries.

Prior Year Actual Monetary*: Multiply the amount you enter by the prior year actual monetary balance of the account you enter.

Current Year Actual Monetary*: Multiply the amount you enter by the current year actual monetary balance of the account you enter.

Prior Year Actual Statistical*: Multiply the amount you enter by the prior year actual statistical balance of the account you enter.

Current Year Actual Statistical*: Multiply the amount you enter by the current year actual statistical balance of the account you enter.

If your calendar contains 12 or 13 periods per year:

You can only use the following budget rules if your calendar contains 12 or 13 periods per year. If you use one of these rules, you can set rounding options to handle any undistributed amount resulting from rounding calculations.

4/4/5: Enter 4/52 of your amount in the first period, 4/52 in the second period and 5/52 in the third period. This sequence is repeated for the

entire period range. If you are using a 13 period year, no amount is entered in the thirteenth period.

4/5/4: Enter 4/52 of your amount in the first period, 5/52 in the second period and 4/52 in the third period. This sequence is repeated for the entire period range. If you are using a 13 period year, no amount is entered in the thirteenth period.

5/4/4: Enter 5/52 of your amount in the first period, 4/52 in the second period and 4/52 in the third period. This sequence is repeated for the entire period range. If you are using a 13 period year, no amount is entered in the thirteenth period.

Setting the Budget Rule Rounding Options

If you choose the Divide Evenly, 4/4/5, 4/5/4, or 5/4/4 budget rule, General Ledger divides the base amount among your budgeting periods and rounds the distribution amounts to the minimum accountable unit of the budget currency. In some cases, the rounding calculation may result in total distribution amounts that do not equal the base amount. Set the rounding options to handle differences resulting from amounts that cannot be divided exactly. You can either choose to ignore any rounding errors, or you can post the difference to a specific budget period.

If you choose to distribute the rounding difference, General Ledger will attempt to post the difference to the period you specify, unless the rounding difference is less than the minimum accountable unit of currency. When you specify a rounding distribution period, it remains in effect until you change the rounding options, or until you change the start period for distributing the base amount.

The default rounding option is to ignore any rounding errors.

▶ **To post the difference from a rounding calculation to a specific period:**

1. Navigate to the Enter Budget Amounts or Enter Budget Journals window.
2. Specify the budget organization, budget, accounting periods, currency, and budget entry mode.
3. Query the account for which you are entering budgets.
4. Choose Budget Rules.

5. Choose the Divide Evenly, 4/4/5, 4/5/4, or 5/4/4 Rule.
6. Choose the Options button to set the rounding options.
7. Select Distribute Difference To.
8. Enter the Period to post the rounding difference.
9. Choose OK to return to the Budget Rules window.

▶ **To change the rounding option to ignore rounding differences:**

1. Navigate to the Enter Budget Amounts or Enter Budget Journals window.
2. Specify the budget organization, budget, accounting periods, currency, and budget entry mode.
3. Query the account for which you are entering budgets.
4. Choose Budget Rules.
5. Choose the Divide Evenly, 4/4/5, 4/5/4, or 5/4/4 Rule.
6. Choose the Options button to set the rounding options.
7. Select Ignore Rounding Error.
8. Choose OK to return to the Budget Rules window.

Entering Statistical Budget Amounts

Prerequisite

❑ Assign accounts to your budget organization with a currency of STAT, and a budget type of Entered.

▶ **To enter statistical budget amounts:**

1. Open the Enter Budget Amounts window.
2. Choose the budget organization and budget for your statistical accounts, as well as the budgeting periods.
3. Enter a Currency of STAT.
4. Choose to view and enter budget amounts for one account at a time using Single Row Mode, or enter amounts while viewing multiple accounts in Worksheet Mode.

5. Enter your statistical budget amounts, or use budget rules to distribute amounts to all periods.
6. Choose Post to submit a concurrent request to update your statistical budget balances.

See Also

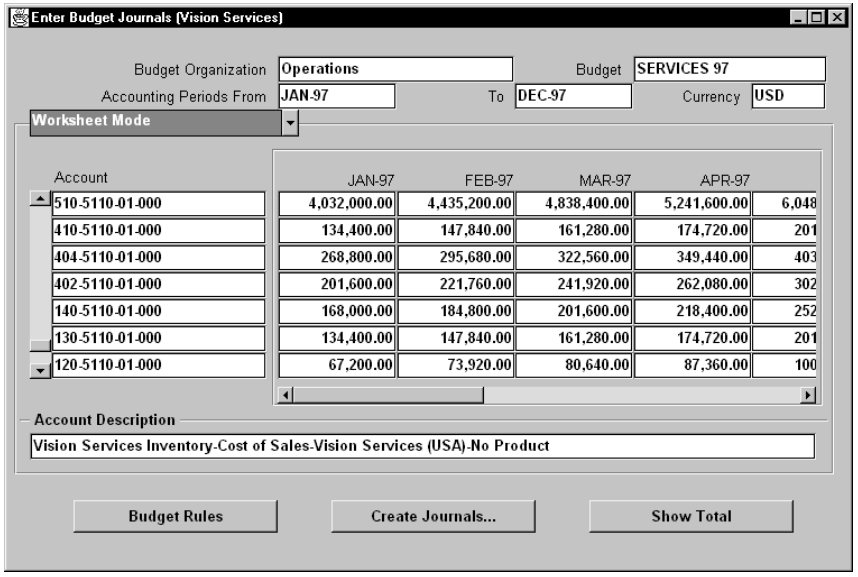
Assigning Account Ranges to a Budget Organization: page 2 – 24

Entering Budget Journals

Enter budget journals to maintain an audit trail for your budget balances. You can use budget rules to calculate budget journal amounts automatically.

When you post budget journals, the journal amounts update existing budget balances. You can review and change your budget journals before posting them.

Attention: When you use budget rules in Journal Mode, General Ledger calculates the appropriate debit or credit needed to achieve the balance you enter for the account type.



Prerequisites

- ❑ Define a budget
- ❑ Open one or more years for your budget
- ❑ Define a budget organization
- ❑ Assign the ”Entered” budget entry type to the accounts for which you want to enter budget journals

▶ **To enter budget journals for a single account:**

1. Navigate to the Enter Budget Journals window.

2. Specify the Budget Organization for the account to which you want to budget. If the budget organization is password-protected, you must enter the password before you can enter budget journals.
3. Enter the Budget you want to update. You cannot use a budget that is frozen.
4. Enter the range of Accounting Periods to which you want to budget.
5. Enter the Currency of the budget amounts you are entering. The accounts must be assigned to the budget organization for this currency.
6. Choose Journal Mode from the region poplist to enter budget amounts in a journal format.

   You can also use Single Row Mode or Worksheet Mode to enter budget journal amounts. However, you can only generate budget journals from these entry modes when you use the Enter Budget Journals window.

   > **Additional Information:** When you use Journal Mode, Balance Type is a display–only field. It displays Budget when you are entering budget journals. In the Enter Journals window, this field displays Actual when you are entering actual journals.

7. Enter or query the Account to which you want to budget. You can also switch to Worksheet Mode to easily query accounts, then return to Journal Mode to enter budget journals.
8. Enter a Debit or Credit amount for each period. Do not enter journal amounts if you want to use budget rules to calculate and distribute budget amounts.
9. Choose Create Journals to create a budget journal batch. If you are using budgetary control, you specify a funds action when you create the batch.

See Also

Defining Budget Organizations: page 2 – 22

Protecting a Budget with a Password: page 2 – 26

Using Budget Rules to Distribute Budget Amounts: page 2 – 50

Entering Budget Amounts: page 2 – 55

Creating Unposted Budget Journal Batches: page 2 – 58

Entering Statistical Budget Journals

You can enter statistical budget journals for accounts that have a currency of STAT in their budget organization assignment. You can enter budget journals that only contain statistical amounts, or, depending on the Journals:Mix Statistical and Monetary profile option, you can combine monetary and statistical budget amounts in your budget journals. The latter option is not available if budgetary control is enabled for your set of books.

Prerequisites

- ❑ For statistical–only budget journals, assign accounts to your budget organization with a currency of STAT.
- ❑ For combined monetary and statistical journals, enable the profile option Journals:Mix Statistical and Monetary.
- ❑ For combined monetary and statistical journals, associate a unit of measure with each account segment value for which you want to enter statistical amounts.
- ❑ For combined monetary and statistical journals, assign accounts to your budget organization using the appropriate currency.

▶ **To enter a statistical budget journal:**

1. Navigate to the Enter Budget Journals window.
2. Choose the budget organization and budget for your statistical accounts, as well as the budgeting periods.
3. Enter a Currency of STAT.
4. Query the account.
5. Choose Journal Mode from the poplist.
6. Enter your statistical amounts as a Debit or Credit for each period. Do not enter journal amounts if you want to use budget rules to calculate and distribute budget amounts.
7. Choose Create Journals to create a budget journal batch. If you are using budgetary control, you specify a funds action when you create the batch.

▶ **To enter a combined monetary and statistical budget journal:**

1. Navigate to the Enter Budget Journals window.

2. Choose the budget organization and budget for your statistical accounts, as well as the budgeting periods.
3. Enter the monetary Currency.
4. Query the account.
5. Choose Journal Mode from the poplist.
6. Enter your monetary amounts as a Debit or Credit for each period. Do not enter journal amounts if you want to use budget rules to calculate and distribute budget amounts.
7. Enter the statistical Quantity associated with the monetary debit or credit amount for each period.
8. Choose Create Journals to create a budget journal batch.

See Also

Setting General Ledger Profile Options: page B – 2

Defining Statistical Units of Measure: page 6 – 83

Creating Unposted Budget Journal Batches

After entering budget journals, you must run Journal Import to create unposted journal batches. If you are using budgetary control, you must check and reserve funds for the budget journal batches.

▶ **To create unposted budget journal batches:**

1. Navigate to the Enter Budget Journals window.
2. Enter your budget journal information, including the budget debit and credit amounts.
3. Choose Create Journals.
4. Enter a unique Journal Batch Name.
5. Enter a Category for your budget journal batch.
6. Choose Run Journal Import to create unposted budget journal batches. General Ledger submits a concurrent request, and displays the Journal Import Group Number for your reference.
7. Choose Done after you have started Journal Import.

▶ **To create unposted budget journal batches using budgetary control:**

1. Navigate to the Enter Budget Journals window.
2. Enter your budget journal information, including the budget debit and credit amounts.
3. Choose Create Journals.
4. Enter a unique Journal Batch Name.
5. Enter a Category for your budget journal batch. General Ledger automatically displays a Funds Status of Required.
6. Choose Check Funds to verify available funds for the budget journal batch.
7. Choose Reserve Funds to reserve funds for the budget journal batches. The Funds Status changes to In Process after you choose either Check Funds or Reserve Funds. After the funds check or reservation process completes, your funds status will change to Passed or Failed.

   Note: Once your funds reservation has passed, you cannot change your budget journal amounts unless you first unreserve the funds.
8. Choose View Results to open the Budgetary Control Transactions window and review the results of your funds action request.
9. Choose Done to launch a concurrent process that creates unposted budget journal batches.

See Also

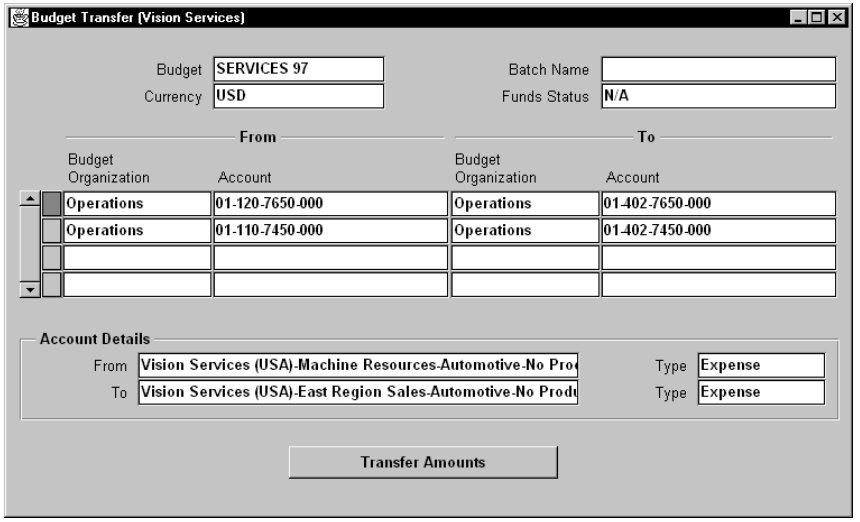
Budgetary Control and Online Funds Checking: page 2 – 79

Reviewing Budgetary Control Transactions: page 1 – 26

Transferring Budget Amounts

You can transfer budget amounts from one account to another within any budget. The accounts may belong to the same or different budget organizations. You can transfer fixed amounts or a percentage of an account's budget balance.

General Ledger automatically runs Journal Import when you leave the Budget Transfer form to create an unposted budget journal batch. Post the budget journal batch to update your budget balances.



Prerequisite

- ❑ Enter budget amounts or budget journals

▶ **To transfer budget amounts when not using budgetary control:**

1. Navigate to the Budget Transfer window.
2. Enter the Budget for the amounts you want to transfer. You must choose an open or current budget.
3. You can enter an optional Batch Name to identify the resulting budget transfer journal.
4. Enter the Currency for the amounts you want to transfer. To transfer statistical amounts, enter STAT.

5. Enter the Budget Organization From which you want to transfer amounts. If the budget organization is password protected, you must enter the password before you can transfer budget amounts.
6. Enter the Account From which you want to transfer amounts. The account must be assigned to the budget organization for this currency.
7. Enter the Budget Organization To which you want to transfer amounts. It can be the same or different from your From Budget Organization. If the budget organization is password protected, you must enter the password before you can transfer budget amounts.
8. Enter the Account To which you want to transfer amounts. You can only choose accounts that are denominated in the currency specified, and assigned to the budget organization you specified.
9. Choose Transfer Amounts and specify the fixed amounts or percentages of account balances you want to transfer.
10. Save your work.
11. Leave the window. General Ledger automatically runs Journal Import to create an unposted budget journal batch.
12. Post the budget transfer batch.

See Also

Defining Budgets: page 2 – 18

Defining Budget Organizations: page 2 – 22

Protecting a Budget with a Password: page 2 – 26

Transferring Budget Amounts Using Budgetary Control

▶ **To transfer budget amounts using budgetary control:**

1. Navigate to the Budget Transfer window.
2. Enter the Budget for the amounts you want to transfer. You must choose an open or current budget.
3. Enter a Batch Name to identify the resulting budget transfer journal.

4. Enter the Currency for the amounts you want to transfer. To transfer statistical amounts, enter STAT.
5. Enter the Budget Organization From which you want to transfer amounts. If the budget organization is password protected, you must enter the password before you can transfer budget amounts.
6. Enter the Account From which you want to transfer amounts. You can only choose accounts that are denominated in the currency specified, and assigned to the budget organization you specified.
7. Enter the Budget Organization To which you want to transfer amounts. It can be the same or different from your From Budget Organization. If the budget organization is password protected, you must enter the password before you can transfer budget amounts.
8. Enter the Account To which you want to transfer amounts. You can only choose accounts that are denominated in the currency specified.
9. Choose Transfer Amounts and specify the fixed amounts or percentages of account balances you want to transfer.
10. Choose the Check Funds button to verify available funds for your budget journal batch.
11. Choose the Reserve Funds button to reserve funds for your budget journal batch.
12. Review the Funds Status for your batch:

    Required: Budgetary control is enabled for this set of books. You must reserve funds for your batch.

    In Process: General Ledger is currently checking or reserving funds for your batch.

    Passed: Your batch has successfully passed funds reservation. General Ledger has reserved funds for your batch. You cannot use this form to modify a batch that has passed funds reservation.

    Failed: Your batch failed funds reservation. General Ledger could not reserve funds for your batch.
13. Choose View Results to review the budgetary control transactions resulting from your funds action request.
14. Leave the window. General Ledger automatically runs the Create Journals program to create an approved budget journal after a successful funds reservation.
15. Post the budget transfer batch.

See Also

Budgetary Control and Online Funds Checking: page 2 – 79

Creating a Budgetary Control Group: page 2 – 120

Reviewing Budgetary Control Transactions: page 1 – 26

Entering Budget Transfer Amounts

You can transfer fixed amounts or percentages of account balances for each accounting period.

▶ **To transfer amounts for individual periods:**

1. Navigate to the Budget Transfer window.
2. Enter the Budget**,** Currency, Budget Organizations, and Accounts for the budget transfer.
3. Choose Transfer Amounts.
4. Enter the Period for which you want to transfer budget amounts. The period you choose must be in an open budget year. General Ledger automatically displays the Old Balances for the accounts from and to which you want to transfer amounts. These balances are the period-to-date budget balances for the budget, accounts and period you specify.

   Note: If you are using budgetary control, General Ledger displays your posted balances plus your reserved funds.
5. Choose Show YTD Balances if you want to see year-to-date budget balances instead of period-to-date balances. Note that balances for each record are calculated independently.
6. Enter a Percent or a fixed Amount to transfer between accounts. General Ledger automatically calculates and displays the New Balances for the accounts from and to which you are transferring.
7. Enter another transfer line to transfer an amount or percentage.
8. Save your work.

▶ **To transfer amounts for a range of periods:**

1. Navigate to the Budget Transfer window.

2. Enter the Budget, Currency, Budget Organizations, and Accounts for the budget transfer.
3. Choose Transfer Amounts.
4. Choose Transfer by Period Range.
5. Enter the range of periods for which you want to transfer budget amounts.
6. Enter a Transfer Percent or a fixed Transfer Amount for the range of periods.
7. Choose Apply to transfer the amounts, but remain in the window to transfer amounts for another range of periods.
8. Choose OK to transfer the amounts and return to the Transfer Amounts window.
9. Save your work.

Uploading Budgets

Integrating General Ledger Using Budget Upload

Budget Upload lets you prepare and analyze your budget outside of General Ledger, such as on a personal computer using a spreadsheet program, and then transfer your budget information into General Ledger. This enables you to perform your budgeting in the environment you choose, and still maintain the integrity of your database.

> **Note:** If you have Microsoft Excel installed, you can use GL Desktop Integrator to create budget worksheets in Excel, view and modify your budget information, then upload revised budget information to General Ledger automatically.
>
> See: GL Desktop Integrator Budget Wizard (*Oracle General Ledger Desktop Integrator Users' Guide*)

Understanding the Budget Interface Table

The first step in transferring your budget data from an outside source to your General Ledger application is to load your data into your General Ledger application Budget Interface table. Once you load your budget information into the Budget Interface table, you can run Budget Upload to post your budget data into your General Ledger application.

Budget Upload uses the Budget Interface table GL_BUDGET_INTERFACE to upload budget information. The Budget Interface table is organized into columns in which your General Ledger application categorizes and stores specific budget information. For example, the name of your budget is stored in the column called Budget_Name. You must specify valid values for each of the required columns in this table to successfully complete a Budget Upload. You may specify values for the optional columns within this table. These values are validated before your General Ledger application updates budget balances. The Budget Interface table contains the following columns:

Column Name	Null?	Type
BUDGET_NAME	NOT NULL	VARCHAR2 (15)
BUDGET_ENTITY_NAME	NOT NULL	VARCHAR2 (25)
CURRENCY_CODE	NOT NULL	VARCHAR2 (15)
FISCAL_YEAR	NOT NULL	NUMBER (15)
UPDATE_LOGIC_TYPE	NOT NULL	VARCHAR2 (1)
BUDGET_ENTITY_ID		NUMBER (15)
SET_OF_BOOKS_ID		NUMBER (15)
CODE_COMBINATION_ID		NUMBER (15)
BUDGET_VERSION_ID		NUMBER (15)
PERIOD_TYPE		VARCHAR2 (15)
DR_FLAG		VARCHAR2 (1)
STATUS		VARCHAR2 (1)
ACCOUNT_TYPE		VARCHAR2 (1)
LAST_UPDATE_DATE		DATE
LAST_UPDATED_BY		NUMBER (15)
REQUEST_ID		NUMBER (15)
PERIOD1_AMOUNT through PERIOD60_AMOUNT		NUMBER
SEGMENT1 through SEGMENT30		VARCHAR2 (25)

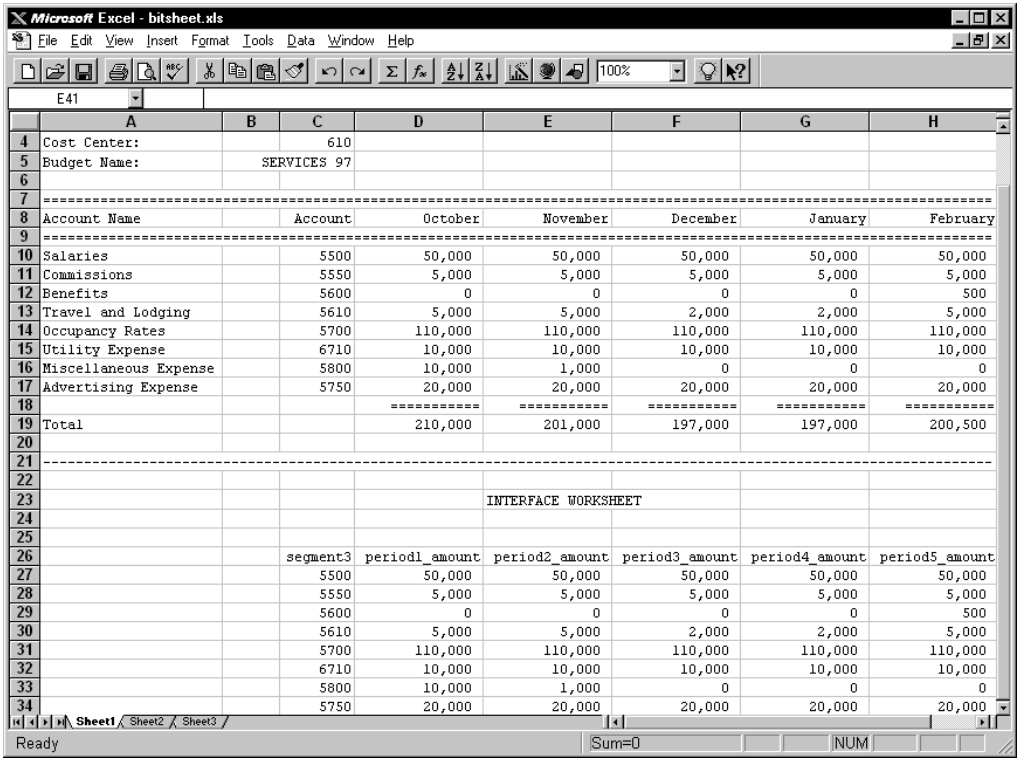
Creating Your Budget Spreadsheet

If you plan to import budget information from a spreadsheet, you should use a separate spreadsheet for each budget organization. Your budget spreadsheet should contain all of the budget information you need for your company or agency. However, before you can upload your budgets from a spreadsheet you must organize your budget information according to the structure of the Budget Interface table.

Therefore, each column of your spreadsheet should correspond to a column in the Budget Interface table.

For example, as shown in Figure 2 – 1,your spreadsheet should contain a column called Budget_Name that corresponds to the Budget Interface table column of the same name.

Figure 2 – 1 Sample Budget Spreadsheet



	A	B	C	D	E	F	G	H
4	Cost Center:		610					
5	Budget Name:		SERVICES 97					
6								
7	==========							
8	Account Name		Account	October	November	December	January	February
9	==========							
10	Salaries		5500	50,000	50,000	50,000	50,000	50,000
11	Commissions		5550	5,000	5,000	5,000	5,000	5,000
12	Benefits		5600	0	0	0	0	500
13	Travel and Lodging		5610	5,000	5,000	2,000	2,000	5,000
14	Occupancy Rates		5700	110,000	110,000	110,000	110,000	110,000
15	Utility Expense		6710	10,000	10,000	10,000	10,000	10,000
16	Miscellaneous Expense		5800	10,000	1,000	0	0	0
17	Advertising Expense		5750	20,000	20,000	20,000	20,000	20,000
18				==========	==========	==========	==========	==========
19	Total			210,000	201,000	197,000	197,000	200,500
20								
21	----------							
22								
23					INTERFACE WORKSHEET			
24								
25								
26			segment3	period1_amount	period2_amount	period3_amount	period4_amount	period5_amount
27			5500	50,000	50,000	50,000	50,000	50,000
28			5550	5,000	5,000	5,000	5,000	5,000
29			5600	0	0	0	0	500
30			5610	5,000	5,000	2,000	2,000	5,000
31			5700	110,000	110,000	110,000	110,000	110,000
32			6710	10,000	10,000	10,000	10,000	10,000
33			5800	10,000	1,000	0	0	0
34			5750	20,000	20,000	20,000	20,000	20,000

You can also organize your budget information in any way you want in the working section, and then automatically copy the information in your working section to an interface section that corresponds to the Budget Interface table.

Suggestion: Choose a spreadsheet that provides the most flexibility for your organization, and that can store data in ASCII format.

Note: If you have Microsoft Excel installed, you can use GL Desktop Integrator to create budget spreadsheets.

See: Entering Budget Amounts Using GL Desktop Integrator (*Oracle General Ledger Desktop Integrator Users' Guide*)

▶ **To enter required budget information in your spreadsheet:**

- Define columns that correspond to the required columns in the Budget Interface table. The following is a list of required columns and the values you must enter:

  Currency_Code: Enter the currency for your account.

  Budget_Name: Enter the name of the budget to which you want to budget amounts. You can only upload budgets for current or open budgets.

  Budget_Entity_ Name: Enter the budget organization to which you want to budget amounts.

  Fiscal_Year: Enter the fiscal year to which you want to budget. You can only upload budget amounts for open budget fiscal years within a budget. You can open a new budget fiscal year in the Define Budget window.

  Update_Logic_ Type: Enter the value R or A. Enter the value R if you want the amounts you enter to replace existing amounts. Enter the value A if you want the amounts you enter to add to existing amounts.

  Period1_Amount through Period60_ Amount: Enter an amount for each budget period in your open fiscal year. You can enter amounts for up to 60 periods for each open fiscal year.

  Segment1 through Segment30: Enter existing or new valid account segment values in your spreadsheet for each account segment you enabled in your General Ledger application.

▶ **To enter budget amounts for each period in your spreadsheet:**

- Assign a column of your spreadsheet for each budget period in your General Ledger application. You can enter amounts for up to 60 periods per fiscal year. Budget Upload assumes that you enter period amounts for each account in the sequence that the period falls in the fiscal year. For example, if your fiscal year ranges from January to December and you want to upload budget amounts for the months April, May and June, then you need to enter amounts for columns Period4_Amount through Period6_Amount.

  When you enter a period amount for an account, Budget Upload updates the account balance according to the update logic you

specify. If you enter R (Replace), Budget Upload replaces the existing account balance with the period amount you specify. If you enter A (Add), Budget Upload adds the period amount to the existing account balance. If you do not enter a period amount for an account, your General Ledger application does not update the account balance, regardless of update logic.

▶ **To specify accounts in your spreadsheet:**

1. Before you enter account segment values into the segment columns of your spreadsheet and Budget Interface table, determine to which column you assigned each account segment using the Key Flexfield Segments window.

   Budget Upload assumes you enter values for account segments into your spreadsheet in the same order as you store them in General Ledger. To determine the order in which your General Ledger application stores your account segments, you need to reference the GL_CODE_COMBINATIONS table.

2. Make sure you specify segment values correctly. For example, value '01' is not the same as value '1'. Display size tells you how wide Budget Upload expects each segment value to be. For example, if display size is three, then your segment value would be '100,' but if your display size is four, then your segment value would be '0100'. You can determine the correct display size and attributes (alphabetic, numeric, right–justify zero–fill, and so on) for each segment in your account using the Value Sets window.

3. Enter the accounts for which you want to upload budget information from your spreadsheet. You can upload budget amounts to your budget organization for an existing account that falls within the account ranges assigned to your budget organization. You can also upload a new account that falls within the account ranges assigned to your budget organization.

▶ **To create a budget spreadsheet for multiple sets of books:**

- You can upload budgets for multiple sets of books at the same time, even if each of these sets of books can have a different account structure. You indicate which set of books your budget amounts are for by entering the identification number for the set of books in the Set_of_Books_ID column of the Budget Interface table. To determine the identification number of your sets of books, you need to reference the GL_SETS_OF_BOOKS table.

For each set of books and associated account structure, the Code Combinations table stores every account you use. The Code Combinations table maintains these accounts by storing segment value information in columns Segment1 through Segment30 in the table. For instance, if you have two sets of books where the first set of books uses a six–segment account structure and the second set of books uses a five–segment account structure, your General Ledger application maintains account information for the first structure using six segment columns in the Code Combinations table and maintains account information for the second structure using five segment columns.

See Also

Defining Budgets: page 2 – 18

Defining Accounts: page 6 – 31

Uploading Budgets: page 2 – 73

Defining Key Flexfields (*Oracle Applications Flexfields Guide*)

Defining Value Sets (*Oracle Applications Flexfields Guide*)

Loading Data into the Budget Interface Table

Before you run Budget Upload, you must first transfer your spreadsheet to your server. The procedure to follow depends on the software you use.

Optionally, you can use a spreadsheet application to create your budget, then use Oracle Glue or Dynamic Data Exchange (DDE) to populate GL_BUDGET_INTERFACE.

▶ **To transfer budget information from your spreadsheet:**

1. Save the budget spreadsheet in ASCII format.

   For example, if you work with Microsoft Excel (version 5.0), choose File>>Save As from the main menu to create an ASCII file (Formatted Text, Space Delimited) from your spreadsheet. Your file will have .PRN as its extension.

2. Use a file transfer program to move the file from your PC to the server (where Oracle is installed).

3. Use SQL*Loader to move information from file to the Budget Interface table (GL_BUDGET_INTERFACE). SQL*Loader is provided as part of the Oracle RDBMS. You need to create a control file (e.g. budget.ctl) and use it with SQL*Loader to load the data from your .PRN file to the Budget Interface Table. Use the following command to run SQL*Loader:

   ```
   sqlload <username/password> <control_file>.ctl <log_file>.log
   ```

   where <username/password> are the username and password of the database where you are loading the data, <control_file>.ctl is the control file you created (e.g. budget.ctl) and <log_file>.ctl is a log file that contains any messages of the SQL*Loader process.

4. Once you have successfully loaded the Budget Interface table, use Budget Upload to update budget balances.

About Budget Upload Validation

Budget Upload validates all of your budget information for compatibility with General Ledger. Budget Upload validates your data by ensuring that the columns of the Budget Interface table reference the appropriate values and columns in your spreadsheet. Budget Upload also checks to make sure that the following conditions are true:

- Your account is assigned to a budget organization
- The budget entry type for your account is Entered
- Your budget is not Frozen
- Your budget organization is not Frozen
- Your budget fiscal year is open for your budget

General Ledger automatically deletes budget records in the Budget Interface table for all accounts it can successfully update. General Ledger does not delete budget records in the Budget Interface table or update budget balances for accounts containing errors. If Budget Upload encounters any problems, such as invalid data during the upload process, it lists the accounts containing errors as well as the associated budget and budget organization in the Budget Spreadsheet Upload Execution report.

See Also

Budget Spreadsheet Upload Execution Report: page 10 – 81

Correcting Budget Upload Errors

Correct errors based on the error code you receive on the Budget Spreadsheet Upload Execution report. You may need to make changes in General Ledger or in your spreadsheet. For example, if you receive an error code indicating that an account is unposted because the budget for this account has a status of Frozen, you can change the status of the budget in your General Ledger application. If you receive an error code indicating that an account is unposted because you specified an incorrect update logic type, you can enter the correct update logic type in the Update_Logic_Type column of your spreadsheet.

The following errors may occur if you violate budget upload validation rules:

- This account has not been assigned to any budget organization.
- The budget is frozen.
- The budget organization is frozen for this budget.
- The budget organization's effective dates are valid.
- The account is not assigned to the given organization.
- The account is not assigned to the given organization as 'Entered'.
- The account has an invalid currency code.
- The account's update logic was not specified as Add ('A') or Replace ('R').
- The account appeared more than once in a specified budget and organization.
- The organization specified does not exist.
- The fiscal year specified for the budget is not open or does not exist.

See Also

Budget Spreadsheet Upload Execution Report: page 10 – 81

Uploading Budgets

You can upload amounts from budgets you developed from an outside source and transferred to the GL_BUDGET_INTERFACE table.

You can upload budget amounts to your budget organization for any existing account that falls within the account ranges assigned to your budget organization. If you allow dynamic insertion, you can also upload budget amounts to your budget organization for a previously undefined account.

At your request, General Ledger uploads your budget interface data and automatically updates your financial records to include this budget information. Once you upload your budget data, you can review the Budget Spreadsheet Upload Execution Report for the status of your uploaded budget information.

Prerequisites

- ❑ Define a budget
- ❑ Open one or more years of your budget
- ❑ Define a budget organization
- ❑ Create your budget information using your spreadsheet software.
- ❑ Transfer your budget information into the General Ledger budget interface table, GL_BUDGET_INTERFACE

▶ **To upload a budget:**

1. Navigate to the Upload Budget window.
2. Enter the Budget and Budget Organization that will receive the uploaded budget amounts. You can upload budgets for all of your budget organizations by entering the name of your general, all–inclusive budget organization.
3. If the budget organization you specify is password-protected, you must enter the password before you can upload budget amounts.
4. Choose Upload. General Ledger submits a concurrent process to upload budget information from the GL_BUDGET_INTERFACE table.
5. Review the Budget Spreadsheet Upload Execution Report for the status of your uploaded budget information.

See Also

Protecting a Budget with a Password: page 2 – 26

Budget Spreadsheet Upload Execution Report: page 10 – 81

Uploading Budget Amounts to Undefined Accounts

If you have dynamic insertion enabled for your set of books, you can upload budget amounts to previously undefined accounts.

▶ **If the account is in the budget organization range:**

- When you upload amounts for a new account that falls within the ranges assigned to your budget organization General Ledger dynamically creates the new account if budgeting is allowed for each segment value, and assigns the account to your budget organization. General Ledger then uploads the budget data and updates the budget account balance.

▶ **If the account is not in the budget organization range:**

- If the new account does not fall within the ranges assigned to your budget organization, General Ledger dynamically creates the new account if budgeting is allowed for each segment value but does not assign the account to your budget organization.

Freezing Budgets

Freeze a budget, budget organization, budget formula batch or range of budget accounts to prevent accidental or unauthorized changes. You can also unfreeze a budget, budget organization, budget formula batch or range of budget accounts that is currently frozen.

You can also freeze or unfreeze an entire budget by changing the budget status in the Define Budget window.

Prerequisites

- ❑ Define a budget
- ❑ Define budget formulas
- ❑ Define a budget organization

▶ **To freeze a budget:**

1. Navigate to the Freeze Budgets window.
2. Query the Budget you want to freeze.
3. Change the Status of your budget to Frozen.
4. Save your work.

▶ **To unfreeze a budget:**

1. Navigate to the Freeze Budgets window.
2. Query the frozen Budget.
3. Change the Status of your budget to Open or Current. You can only change a budget status to Current if no other budget has that status in your set of books.
4. Save your work.

See Also

Defining Budgets: page 2 – 18

Freezing Budget Formula Batches

You can freeze or unfreeze budget formula batches. When you freeze a budget formula, you cannot use the formulas to calculate budget amounts for the specified budget. However, you can still use the formulas for budgets for which the formula batch is not frozen.

▶ **To freeze a budget formula batch:**

1. Navigate to the Freeze Budgets window.
2. Query the Budget for the budget formula you want to freeze. When you freeze the formula batch, you freeze it only for the budget you specify here.
3. Choose Batches from the poplist.
4. Select the Frozen checkbox next to each Formula Batch you want to freeze.
5. Save your work.

▶ **To unfreeze a budget formula batch:**

1. Navigate to the Freeze Budgets window.
2. Query the Budget for the budget formula you want to unfreeze.
3. Choose Batches from the poplist.
4. Select the Frozen checkbox next to each Formula Batch you want to unfreeze.
5. Save your work.

See Also

Calculating Budget Amounts: page 2 – 36

Freezing Budget Organizations

You can freeze or unfreeze budget organizations. When you freeze a budget organization, you cannot budget to the accounts belonging to that budget organization for the budget specified. However, you can still enter budget amounts for budgets for which the budget organization is not frozen.

▶ **To freeze a budget organization:**

1. Navigate to the Freeze Budgets window.
2. Query the Budget for the budget organization you want to freeze.
3. Choose Organizations from the poplist.
4. Select the Frozen checkbox next to each Budget Organization you want to freeze.
5. If you want, choose Account Ranges to freeze only a specific range of accounts within a selected budget organization.
6. Save your work.

▶ **To unfreeze a budget organization:**

1. Navigate to the Freeze Budgets window.
2. Query the Budget for the budget organization you want to unfreeze.
3. Choose Organizations from the poplist.
4. Select the Frozen checkbox next to each Budget Organization you want to unfreeze.
5. Save your work.

See Also

Assigning Account Ranges to a Budget Organization: page 2 – 24

Freezing Budgets for a Range of Accounts

You can freeze or unfreeze ranges of budget accounts. When you freeze a range of budget accounts, you cannot budget to those accounts for the budget specified. However, you can still enter budget amounts for budgets for which the range of accounts is not frozen.

▶ **To freeze budgets for a range of accounts:**

1. Navigate to the Freeze Budgets window.
2. Query the Budget for the accounts you want to freeze.
3. Choose Organizations.

4. Select the Budget Organization for the account range you want to freeze.
5. Choose Account Ranges.
6. Enter the Low and High accounts for the range. You can enter an unlimited number of non-overlapping ranges as long as they fall within the designated budget organization.
7. Save your work.

▶ **To unfreeze budgets for a range of accounts:**

1. Navigate to the Freeze Budgets window.
2. Query the Budget for the accounts you want to unfreeze.
3. Choose Organizations.
4. Select the Budget Organization for the account range you want to unfreeze.
5. Choose Account Ranges.
6. Select the account range you want to unfreeze.
7. Delete the record.
8. Save your work.

See Also

Defining Budget Organizations: page 2 – 22

Assigning Account Ranges to a Budget Organization: page 2 – 24

Using Budgetary Control and Online Funds Checking

Overview

Budgetary control refers to the process of recording budget data and tracking encumbrance and actual data against a budget. You can track budget or encumbrance data using one of two methods: encumbrance accounting or budgetary accounts.

Funds checking is the feature of budgetary control that helps prevent overspending budgets by verifying available funds online before processing a transaction. With funds checking, you can verify transactions online against available budget, immediately update funds available for approved transactions, and control expenditures at the detail or summary level.

If you use funds checking, you must use either encumbrance accounting or the budgetary accounts method of tracking budget data.

Prerequisites

You must install General Ledger to use budgetary control, encumbrance accounting, budgetary accounts, and funds checking. Full use of these features also requires installing Purchasing and Payables. To use the internal requisition feature of Purchasing and Inventory, Oracle Order Entry must also be installed.

Funds Checking and Encumbrance Accounting

You can elect to do funds checking with encumbrance accounting. You can post encumbrances to individual line item accounts and to summary accounts. However, used alone, encumbrance accounting does not automatically verify that there is sufficient funding in these accounts.

Funds checking used with encumbrance accounting immediately updates the accounts and verifies that funds are available.

Suggestion: To use funds checking, enable budgetary control when you create a set of books. If you enable budgetary control later, you might overspend budgets, since the system does not retroactively create encumbrances for transactions approved before you enabled the budgetary control flag.

Balancing Segment

When you define an account, you must make one of the segments a balancing segment. The system ensures that journal entries are balanced—debits equal credits—for each value of the balancing segment. You should make the company segment the balancing segment, so that journal entries always balance by company.

Dynamic Insertion with Budgetary Control

When you define an account, you can either specifically enumerate each valid combination of segments, or you can allow users to create valid accounts as they enter transactions.

If you are using **detail budgetary control** on an account, you presumably control expenses at the detail level, so you might also budget to every detail account for which you perform budgetary control. If you create a new account with no budget, the new account's budget is treated as zero when you check funds. Your transaction passes funds checking if you are using Advisory budgetary control or if you have a large enough tolerance.

If you are using **summary budgetary control** and you dynamically create a new account, the system automatically includes the new account in your summary accounts. Usually, you do not have to budget to the new account as long as summarized budget is available.

Suggestion: Enable dynamic insertion to create accounts as you enter transactions. The system automatically maintains budgetary control relationships when you use dynamic insertion.

Attention: When you use dynamic insertion, the system maintains budgetary control relationships, including summary relationships when you create new accounts. Thus with dynamic insertion turned on, General Ledger might take longer to process transactions that create new account combinations.

See Also

Designing Your Accounting Flexfield: page 6 – 12

Dynamic Insertion (*Oracle Applications Flexfields Guide*)

Budgetary Control Options

You can define budgetary control options such as Funds Check Level for individual accounts or ranges of accounts. You can also define budgetary control options such as Funds Check Level, Tolerance Amounts and Override Amounts for journal entry sources and categories. If you use summary budgetary control, you define budgetary control options for summary templates.

Funds Check Level

Enter a Funds Check Level to control the severity of budgetary control checks. You use a Funds Check level when setting budgetary control options for account ranges, for source and category combinations in budgetary control groups, and for summary account templates.

Choose:

- **None:** for no funds checking or funds reservation.
- **Advisory:** for online notification when transactions fail funds checking. The system still reserves funds for transactions even when no funds are available.
- **Absolute:** to prohibit you from reserving funds for a transaction unless funds are available.

Attention: Advisory budgetary control makes it easy for you to overspend a budget by an unlimited amount. You might want to use Absolute budgetary control with tolerances or overrides to allow you to approve selected transactions for which no funds are available.

Tolerance Percent and Tolerance Amount

You can enter a Tolerance Percent and a Tolerance Amount to allow transactions to exceed budget within certain tolerances. For each distribution in a transaction, you can exceed a budget by the smaller of the tolerance amount and tolerance percent.

You can enter zero for both Tolerance Percent and Tolerance Amount to prevent transactions from exceeding a budget.

Tolerances apply to individual distribution amounts by transaction. Use caution in setting up tolerances. When funds available go negative because of tolerances, the system uses only tolerance amounts to calculate funds available.

Suggestion: Tolerances apply on a per distribution, per transaction basis for funds reservation, not for funds checking. So you might enter a small tolerance and use Oracle Alert to notify you when you are actually over budget. Then you can change the tolerances or perform a budget transfer to cover the shortfall.

Override Amount

You can allow the system to override budgetary control transactions that fail absolute budgetary control. You enter an Override Amount, which is the maximum amount per transaction per account for which you can override funds. You can exercise override only on funds reservation, not on funds checking.

You cannot override a transaction that fails absolute budgetary control unless you can override each individual distribution that fails budgetary control.

Example You enter a purchase order and distribute it to three programs. Two of the programs have insufficient funds. You set up budgetary control options to allow override on only one program. Therefore, you cannot approve the purchase order.

Suggestion: Set up one set of budgetary control options that allows liberal override and another set that allows limited override or no override. Assign the first set of budgetary control options to a user or responsibility who has the most authority for making override decisions. Assign the second set to all other responsibilities or users.

Amount Type and Boundary

To check funds, you must define a funds checking time interval. You enter an **Amount Type** to determine the cumulative balance to use for the funds checking interval. You enter a **Boundary** to define the end point of the interval.

Table 2 – 1 shows the possible values for Amount Type.

Amount Type	Type of Funds Checking
PTD	Period–to–date
QTD	Quarter–to–date
YTD	Year–to–date
PJTD	Project–to–date

Table 2 – 1 (Page 1 of 1)

Table 2 – 2 shows the combinations of Amount Type and Boundary that the system supports.

		BOUNDARY			
AMOUNT TYPE		**PERIOD**	**QUARTER**	**YEAR**	**PROJECT**
	PTD	Yes	No	No	No
	QTD	Yes	Yes	No	No
	YTD	Yes	Yes	Yes	No
	PJTD	Yes	Yes	Yes	Yes

Table 2 – 2 (Page 1 of 1)

The following examples show the relationship between Amount Type and Boundary.

Example 1 You operate under a yearly calendar (Jan–Dec) using monthly periods. You do not want to exceed the total budget for the quarter, but you do not care if any individual month's budget within the quarter is exceeded. You choose the budgetary control options **QTD** (Amount Type) and **Quarter** (Boundary). You enter a second–quarter transaction

for May–93. The system checks the transaction against the funds available balance as of June–93, the end of the second quarter.

> **Note:** In this example, any available funds from the first quarter of the year would not be available for spending in the second quarter (April–93–May–93–June–93). You can transfer available funds by creating a budget journal entry transferring budget amounts to the second quarter.

Example 2 You operate under a yearly calendar (Jan–Dec) using monthly periods. You choose the budgetary control options **YTD** (Amount Type) and **Period** (Boundary). You enter a transaction for May–93. The system checks the transaction against the funds available balance as of May–93. In this example, you can exceed the budget for May–93 only if the periods Jan–93 through April–93 were below budget, that is, only if you have available funds left at the end of April–93. Since you chose a year–to–date amount type, you have access to available funds from prior periods. However, since you have a period boundary, you do not have access to budget amounts for periods after May–93: June–93, July–93, August–93, and so on.

Latest Encumbrance Year

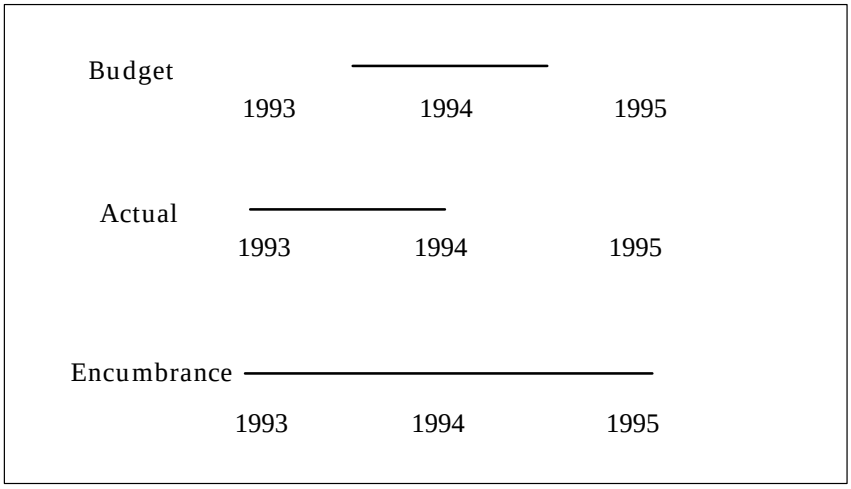
You can enter and post encumbrances in any open, future–enterable, or never–opened period in General Ledger. Therefore, you enter a Latest Encumbrance Year in a set of books to indicate how far into the future you can enter encumbrances for budgetary control.

The system uses the Latest Encumbrance Year when you use a Product boundary. When you check available funds using a product boundary, the system selects balance amounts as of the end of the current project. For budgets, this is the budget at the end of the last period in the latest open budget. For actuals, the system uses balance amounts at the end of the last opened period. For encumbrances, the system uses encumbrances as of the end of the latest encumbrance year since the system considers the end of the Latest Encumbrance Year to be the end of the product period.

> **Attention:** When entering transactions in General Ledger using encumbrance accounting, you must enter a GL Date in a period that precedes the end of the latest encumbrance year. General Ledger prohibits you from entering a GL Date in a period after the latest open encumbrance year.

Example In Figure 2 – 2 assume that a budget is open and spans June 1993 to May 1994. The Fiscal Year is January 1993 to December 1993. You specify the Latest Encumbrance Year of 1994, which includes January 1994 to December 1994. When you check funds on a product–to–date basis against the product budget, the system uses the budgeted amount as of the end of the budget (May 31, 1994), the actuals balance as of the end of the fiscal year (December 31, 1993), and encumbrances as of the end of the latest encumbrance year (December 31, 1994).

Figure 2 – 2



Budgetary Control Options for Accounts

Before you can budget in General Ledger, you must assign accounts to a budget organization. If you are using budgetary control, you also assign budgetary control options to a range of accounts using the Define Budget Organizations window. You must set a Funds Check Level, Amount Type, Boundary, Funding Budget and an Automatic Encumbrance flag.

Budgetary control options for accounts determine the level of detail for funds checking. For example, you might not want to check funds or create encumbrances for transactions associated with accrual accounts, retained earnings or fund balance, accounts payable, accounts receivable, and so forth. Or you might choose not to check funds on transactions you post to the Long–Term Debt Group. In each case, these restrictions can be implemented as particular segment values or ranges of accounts.

When you import journal entries, General Ledger automatically assigns the budgetary control options for the range of accounts in which each

account falls. If an account does not fall within a budget organization, General Ledger assumes the budgetary control option is **None** for the account.

When you create new accounts that fall within account range assignments that have a funds check level of **Advisory** or **Absolute**, General Ledger automatically maintains budget organizations. Therefore, you need not run the Maintain Budget Organization program to add new accounts to budget organizations as you must do with budgetary control disabled.

Suggestion: Even if you enable budgetary control and assign account ranges a funds check level of **Advisory** or **Absolute**, periodically run the Maintain Budget Organization program to add and delete accounts from budget organization ranges. You must also run this program when adding accounts to an account range with a Funds Check Level of **None**

Budgetary Control Options for Journal Sources and Category

In addition to enforcing budgetary control options by account, you can enforce options by type of transaction. You can set budgetary control options for journal entry source and category as a way of organizing resulting encumbrances. For example, you might want to import payroll transactions through Journal Import and always perform advisory budgetary control on these transactions. You might also want to avoid checking funds on journal entry batches called *Month–End Adjustments.*

To enforce budgetary control options by transaction type, you must define a budgetary control group and then assign options to combinations of source and category. See: Creating a Budgetary Control Group: page 2 – 120

Depending on how you define budgetary control options, conflicts might arise that the funds checker must resolve. For example, you enter absolute budgetary control for all transactions affecting Company 01, and advisory budgetary control for journal entry source Project Management and category Work Orders. If you use Journal Import to import a Project Management Work Order charged to Company 01 into General Ledger, the funds checker must resolve the conflict between budgetary control options.

Table 2 – 3 shows the type of funds checking the system performs if the budgetary control options you have defined by journal entry source, category, and user conflict with those for a particular account.

JE Source, Category, or User Funds Checking Option	Summary or Detail Account Funds Checking Option		
	None	**Advisory**	**Absolute**
None	None	None	Absolute
Advisory	None	Advisory	Absolute
Absolute	None	Absolute	Absolute

Table 2 – 3 (Page 1 of 1)

For example, suppose you use absolute budgetary control for all transactions affecting Company 01 and uses advisory budgetary control for journal entry source Product Management and category Work Orders, the system checks funds for Company 01 transactions using absolute budgetary control.

Suggestion: Consider implementing Advisory budgetary control for individual accounts or ranges of accounts, Advisory budgetary control at the journal entry source and category level, and Advisory budgetary control on all summary templates except the summary template that creates the highest level of summarization. Absolute budgetary control is recommended for this template only.

See Also

Creating a Budgetary Control Group: page 2 – 120

Defining Budget Organizations: page 2 – 22

Assigning Account Ranges to a Budget Organization: page 2 – 24

Setting Budgetary Control Options for an Account Range: page 2 – 27

Adding or Changing Individual Accounts: page 2 – 28

Setting Budgetary Control Options for Journal Sources and Categories: page 2 – 121

Setting the Summary Account Budgetary Control Options: page 6 – 79

Detail and Summary Level Budgetary Control

Detail Level Budgetary Control

Use **detail budgetary control** to control expenditures against a budget amount for a particular account. When you use detail budgetary control, you must budget to every account for which you enable budgetary control. If you dynamically create accounts (dynamic insertion), we recommend you budget to the new account before you check funds or reserve funds for a transaction using the account. Otherwise, the funds checker treats the lack of budget as a zero amount (or a zero functional currency amount). If you are using absolute budgetary control on the account, the transaction will fail funds reservation.

Example You receive funding for a new product, Product X. You enter a purchase order that you charge to Company1–Expense–Product X. Account Company1–Expense–Product X inherits the budgetary control options of the budget organization in which it falls. If you enabled detail budgetary control on a range of accounts that includes Company1–Expense–Product X, then you must create a budget for Company1–Expense–Product X. Otherwise, the funds checker assumes a budget of zero.

You can define absolute or advisory budgetary control at the individual account level. However, if you have budgetary control options defined at another level, such as by source and category, or for a summary template that includes the detail account, the budgetary control options for the account might override any other options.

Suggestion: Unless you want to control expenditures against a particular account, use Advisory budgetary control for individual accounts or account ranges.

Summary Level Budgetary Control

Use **summary budgetary control** for less detailed control over expenses. For example, you might want to control expenses at a department or cost center level, or by category of expense rather than individual expense items. You might also want to check funds at different levels within a cost center and disallow a transaction only if a cost center budget does not have available funds.

The major advantage of summary budgetary control is that you need not budget to each detailed account you use for budgetary control. For example, you can control expenses by checking available funds for all

expenses of all types within a department. As long as a budget amount is available for at least one account that you summarize to the department level budget, you can check available funds and reserve them.

Another advantage of summary budgetary control is that when you create an account, you can check funds on it and reserve funds for it without budgeting to the detail account, once summary relationships are properly defined.

To perform summary level budgetary control, you must define rollup groups before you can assign them to segment values. For example, if you have three departments (Acquisition, Planning, and Maintenance) within a division (Facilities), and you perform budgetary control at the division level, you define a rollup group. The rollup group is used to summarize budget, actual, and encumbrance amounts for each department and to roll up these amounts to create a division amount.

After you define rollup groups, you must define summary accounts and assign budgetary control options for each summary template. You must define summary accounts to perform funds checking at a summary level or at both summary and detail levels.

Example You budget $10,000 for all equipment expenses for the department to account Company01–Any Equipment–Dept01. You define a rollup group that includes other equipment expenses and the Any Equipment account segment value, and you create a summary template that summarizes equipment expenses by department. Now when you enter a purchase order which you charge to Company01–Other Equipment–Dept01, the system automatically checks funds against the budget amount you entered for Company01–Any Equipment–Dept01 and any other accounts which belong in the summary level department budget.

Since you can enter budgetary control options for summary templates and detail accounts, define these options carefully. While the system prevents you from defining options for overlapping ranges of detail accounts, the system does not prevent you from defining options that might result in budgetary control at a lower level than you intended. For example, if you define Absolute budgetary control at the department level and Advisory budgetary control for the company, then any transaction for which the department has insufficient funds fails funds checking and funds reservation, even if the company has available funds for the transaction.

Suggestion: Specify **Absolute** budgetary control for the summary template or templates that have the highest level of summarization. *If you define multiple summary templates that*

include an account, any transaction using that account must pass budgetary control checks at all levels. Usually, you disallow only transactions that fail at the highest level of summarization.

See Also

Defining Summary Accounts: page 6 – 76

Creating Summary Account Templates: page 6 – 77

Setting the Summary Account Budgetary Control Options: page 6 – 79

Defining Budget Organizations: page 2 – 22

Assigning Account Ranges to a Budget Organization: page 2 – 24

Setting Budgetary Control Options for an Account Range: page 2 – 27

Changing Budgetary Control Options

Enabling and Disabling Budgetary Control

If you enable budgetary control for a set of books after you have entered transactions, you might have already overspent some budgets. The system cannot encumber approved transactions, so funds available might be overstated. We recommend that you create manual encumbrances for approved transactions so that funds available are correct.

Note: If you disable budgetary control for a set of books, existing encumbrances are not cleared from the feeder systems. Therefore, we do not recommend that you turn off either budgetary control or encumbrance accounting once you have it enabled.

Attention: If you change the budgetary control option for an existing set of books, you must do two things for the change to be reflected:

- Run the Period Map maintenance concurrent request. This request must run successfully.
- Exit Oracle Applications and restart. You must completely exit the application—it is not sufficient to select Sign On Again from the Oracle Applications Special menu.

Changing a Budget

You can change the budget you use for budgetary control. For example, you might be operating under a temporary budget called FY93–TEMP until your organization receives its budget allocation. You then want to operate under a budget called FY93–OPERATING. However, you might have already created encumbrances or you might have incurred actual expenses against the funding budget that exceed the amounts allocated in the new budget. You might not be able to enter new transactions if you do not have adequate funds in the new budget.

You might find it easier to add funds to the budget you are currently using to perform budgetary control instead of using another budget.

We recommend that you run a Funds Available Analysis report for the funding budget before you select a new budget. Verify that you have enough funds in the new budget to cover existing expenditures and encumbrances. You can define reports in the Financial Statement Generator to compare amounts in two budgets.

Changing Budgetary Control Budget Amounts

You can add or transfer funds to alter budget amounts. For example, if you have a transaction using an account that fails funds checking, you might want to transfer funds from an account that has available funds into the account that has inadequate funds.

The system performs funds checking on budget transfers and budget journal entries to prevent you from transferring funds that you have already spent or committed to spend.

Changing Budgetary Control Options for a Summary Template

You cannot change budgetary control options associated with a summary template.

You can, however, drop the summary template and create a new one with new options.

Changing Budgetary Control Options for a Budget Organization

You cannot change budgetary control options associated with a budget organization.

You can, however, delete a range of accounts within the budget organization. You can then add a new range of accounts whose budgetary control options you can change.

Changing Funds Check Level

You can change the Funds Check Level from absolute to advisory and from advisory to absolute.

If you change from absolute to advisory, you can complete transactions that exceed available funds.

If you change from advisory budgetary control to absolute budgetary control, the system prohibits transactions exceeding available funds.

Attention: If you change the Funds Check Level from advisory to absolute, you might have already overspent the budget.

Changing Amount Type and Boundary

You can change the Amount Type for checking available funds from **PTD** to **QTD**, from **QTD** to **YTD**, and so forth. However, if you change from a larger Amount Type to a smaller Amount Type (**YTD** to **PTD**, for example), you might have a smaller pool of available funds against which you can certify transactions. You should not change the Amount Type and Boundary for budgetary control to circumvent a lack of available funds.

If you change Amount Type from a smaller period to a greater period (**PTD** to **QTD**, for example), you will generally have a greater pool of available funds to check funds against.

See Also

Amount Type and Boundary: page 2 – 82

Setting Budgetary Control Options for an Account Range: page 2 – 27

Setting the Summary Account Budgetary Control Options: page 6 – 79

Setting Budgetary Control Options for Journal Sources and Categories: page 2 – 121

Funds Check Level: page 2 – 81

Assigning Account Ranges to a Budget Organization: page 2 – 24

Defining Summary Accounts: page 6 – 76

Transferring Budget Amounts Using Budgetary Control: page 2 – 61

Entering Budget Amounts: page 2 – 46

Entering Budget Journals: page 2 – 55

Defining Budgets: page 2 – 18

Funds Available Analysis Report: page 10 – 19

Defining the Set of Books Options: page 6 – 51

Setting up Budgetary Control: page 2 – 94

About Funds Checking

When you enable budgetary control in a set of books, the Oracle feeder systems (Payables and Purchasing) can check funds and reserve them for transactions. You can also funds check manual journal entry batches in General Ledger.

Passing and Failing Funds Checking

Suppose you enter a requisition and want to check funds on a distribution line. The system checks funds on the transaction, updates the status of the lines to Passed Funds Check or Failed Funds Check, and immediately displays the result.

Reserving Funds

After a requisition passes funds checking, you will want to reserve funds. Before you reserve funds, the distribution lines on the requisition have a status of Pending**.** After you submit the lines for funds reservation, the status changes either to Accepted or Rejected**.**

For transactions from Payables and Purchasing, the system might partially reserves funds. For example, if you have three distribution lines on a requisition and only two have sufficient funds, the system reserves funds for the two lines and marks them as Accepted**.** Since no funds are available for the third line, the system marks it as Rejected**.**

Approving Manual Journal Batches

General Ledger approves a journal entry batch only if it can approve all lines in the batch. For example, you enter a journal entry batch with three journal entries, each containing four lines. If General Ledger cannot approve all lines in a journal entry, it does not approve any lines in the batch.

Immediate Update of Funds Available

The system updates available funds immediately when you reserve funds, whether you reserve funds for an invoice, purchase order, requisition, or other document. Information the system needs to calculate funds available is therefore always current regardless of when you post.

Example You are approaching year end and you want to spend available funds before you lose the funding. The online inquiry of funds available tells you that you have $6000 available in Company 01–Product Expense. You enter a purchase order for $5000 which you charge to Company 01 – Product Expenses. You approve the purchase order online. Purchasing notifies you that the purchase order is approved. Another buyer then enters a purchase order for $2000 to Company–01 Product Expenses and attempts to approve it. The approval process fails because sufficient funds are not available.

You need not post an encumbrance batch immediately to see what effect the approved transactions had on available funds. However, you must post an encumbrance batch in General Ledger to accurately reflect funds available in reports and trial balances. (The Funds Available Analysis Report and the View Funds Available window do include the effect of approved but unposted transactions in calculating funds available.)

Suggestion: We recommend you implement AutoPost to post encumbrance entries automatically.

Setting Up Budgetary Control

Before you can use budgetary control, you must complete all set up steps. You perform most of the steps in General Ledger.

▶ **To set up budgetary control:**

1. Define an account structure: page 2 – 80

   See: Designing Your Accounting Flexfield: page 6 – 12

2. Define rollup groups and assign them to segment values.

   See: Defining Rollup Groups (*Oracle Applications Flexfields Guide*)

3. Enable budgetary control for the set of books. See: Defining Sets of Books: page 6 – 46

Suggestion: Define a set of books before enabling budgetary control for the set of books. Leave the enable budgetary control option set to No for the set of books until you are ready to complete all setup steps for budgetary control.

4. Define the Reserve for Encumbrance account. See: Assigning the Set of Books Accounts: page 6 – 53
5. Create a funding budget to use for budgetary control. See: Defining Budgets: page 2 – 18
6. Define latest open encumbrance year: page 6 – 121
7. Define a budget organization: page 2 – 22
8. Assign account ranges to the budget organization: page 2 – 24.
9. Set budgetary control options for each account range: page 2 – 27
10. Define encumbrance types: page 8 – 6
11. Define summary accounts: page 6 – 76
12. Set budgetary control options for each summary template: page 6 – 79
13. Define journal sources: page 6 – 56
14. Define journal categories: page 6 – 59
15. Define AutoPost options: page 1 – 122
16. Define system level budgetary control groups. See:Creating a Budgetary Control Group: page 2 – 120
17. Assign system level budgetary control options to a profile level. See: Setting General Ledger Profile Options: page B – 2
18. Do the following steps in Purchasing:
    - Define a document approval hierarchy: page 2 – 97
    - Implement internal requisitioning: page 2 – 97
    - Define financial encumbrance options: page 2 – 97
19. Enter budget journals for the funding budget: page 2 – 55
20. Start the Create Journals Program: page 2 – 123

Reports

You can request the following standard budgetary control and encumbrance accounting reports:

Encumbrance Trial Balance Report: page 10 – 65

Open Encumbrance Balance with Transaction Detail Report: page 10 – 75

Funds Available Analysis Report: page 10 – 19

Budgetary Control Transactions Report: page 10 – 17

Creating Your Own Funds Available Reports

You can use the Financial Statement Generator to design custom reports that report on encumbrances and funds available.

For example, you can prepare a funds available report to measure budgets against expenses and encumbrances to determine the balance of funds available for future expenses. To define an encumbrance report, first define each of the report component parts: a row set, a column set, and an optional content set. When you define the column set, you can use the Funds Available column set, which includes columns for budget, encumbrance, expenditure, and funds available, plus the percentage of budget available.

To request encumbrance reports you define with the Financial Statement Generator, follow the same procedure as you would for any other report. Indicate the report you want to run or request an ad hoc report by specifying a row set, column set, and optional content set. Indicate the budget version and the encumbrance types to use in the report.

See Also

Overview of Financial Statement Generator: page 5 – 3

Defining Column Sets: page 5 – 51

Defining Row Sets: page 5 – 43

Running Standard Reports and Listings: page 10 – 2

Printing a Budgetary Control Transactions Report: page 1 – 28

Inquiry

You can review encumbrance balances, funds available, and budgetary control transactions. Refer to the following sections:

Reviewing Encumbrances: page 8 – 8

Viewing Funds Available: page 8 – 10

Reviewing Budgetary Control Transactions: page 1 – 26

Reviewing Budgetary Control Transaction Detail: page 1 – 27

Setting up Budgetary Control in Purchasing and Payables

Define a Document Hierarchy

You must set up a document approval hierarchy in Oracle Purchasing before you can approve documents in Oracle Purchasing**.** A document approval hierarchy is not specifically required for budgetary control, but you cannot approve a document without some type of approval hierarchy. In some cases the approval options and document controls affect when you can reserve funds for a transaction. For example, if you are using requisition budgetary control, a requisition is not available to create a purchase order until it is fully approved (someone with enough monetary authority has approved it) and you have fully reserved funds for it.

Implement Internal Requisitioning

To requisition goods from inventory, you must implement internal requisitioning in Oracle Purchasing and Oracle Inventory.

Define Financials Encumbrance Options

Using the Define Financials Options window, you must define the following encumbrance options in Oracle Payables or Oracle Purchasing:

Use Requisition Encumbrance Enter **Yes** for Oracle Purchasing to create encumbrances for requisitions automatically. Enter **No** if you do not want Oracle Purchasing to create encumbrances for requisitions automatically. *If you encumber requisitions, you must also encumber purchase orders.*

Requisition Encumbrance Type Enter the name of the encumbrance type to associate with requisitions. Typical requisition encumbrance types are **Commitment**, **Pre–Commitment**, or **Pre–encumbrance**. The

Encumbrance Type you enter here becomes a dynamic field prompt on the View Funds Available window for requisition encumbrances.

Reserve at Requisition Completion

Enter **Yes** to allow requestors to reserve funds for requisitions before submitting them or obtaining approval of them. Enter **No** to prohibit requestors from reserving funds for their own requisitions unless they can also approve them.

Use Purchase Order Encumbrance

Enter **Yes** for Oracle Purchasing to automatically create encumbrances for purchase orders. Enter **No** to prevent Oracle Purchasing from automatically creating encumbrances for purchase orders. *If you encumber requisitions, you must also encumber purchase orders.* If you encumber purchase orders, you automatically encumber direct invoices and encumber variances between invoices and their matched purchase orders.

Purchase Order Encumbrance Type

Enter the name of the encumbrance type to associate with purchase orders. Typical purchase orders encumbrance types are **Obligation**, **Commitment**, or **Encumbrance**. The Encumbrance Type you enter becomes a dynamic field prompt on the View Funds Available window for purchase order encumbrances.

Invoice Encumbrance Type

Enter the name of the encumbrance type to associate with direct invoices and variances between invoices and their matched purchase orders. To keep purchase order encumbrances separate from encumbrances for direct invoices and variances, enter a different encumbrance type here. Otherwise, enter the name of the purchase order encumbrance type.

Attention: To create encumbrances for accounts in Purchasing or Payables, you must enable encumbrance accounting on accounts in the Define Budget Organizations window in General Ledger.

See Also

Oracle Purchasing Reference Manual

Checking Funds on Purchasing Documents

You can check funds on the following different types of purchasing documents:

- Purchase requisitions, which are requisitions you create through Enter Express Requisitions or Enter Requisitions
- Internal requisitions
- Purchase or Internal requisitions you import through Requisition Import
- AutoCreated Purchase Orders
- Standard Purchase Orders
- Releases of Blanket Purchase Agreements
- Planned Purchase Orders

You can check funds at any level of a purchasing document. For example, you can check funds for an entire purchase order, a purchase order line, a purchase order shipment, or a purchase order distribution. Purchasing notifies you whether funds are available for a purchasing document, or for part of the purchasing document for which you are checking funds. However, Purchasing does not reserve funds for a purchasing document or any part of a purchasing document until you take an action that includes reserving funds.

Failing Funds Checking

If a document fails funds checking, you can still attempt to approve it, forward it to another approver, or perform other actions you would normally take on the document.

However, to change a document so that it passes funds checking, you have the following options for each account that fails funds checking:

- Change the distribution of the account to one that has adequate funds
- Cancel the lines containing the account
- Change the quantity of items on the line including the distribution
- Change the price of the item on the purchasing document line
- Transfer funds (increase the budgeted amount for the account)

Note: There are limits on the modifications you can make to an encumbered purchase order.

Document Approvals

Oracle Purchasing has a flexible approval hierarchy for purchasing documents. While approvals are not directly tied to budgetary control or encumbrance accounting, actions you take on a document might have a budgetary control or encumbrance accounting effect. For example, you can take an action to approve and reserve a purchase order (submit a document for approval and funds reservation).

Note: You can only reserve funds for requisitions and purchase orders.

Table 2 – 4 describes actions you can take on a purchasing document and the budgetary control / encumbrance effect the action might have.

Action	Budgetary Control Impact
Approve	None
Accept	None
Cancel	Submits cancellation. Cancellation creates negative debit entries for encumbrances rather than encumbrance reversals.
Import	None
Forward	None
Reject	Creates reversals (credit entries) for encumbrances if any distributions of the document have funds reserved or are encumbered.
Return	Creates reversals (credit entries) for all encumbrances associated with the document.
Reserve	Attempts to reserve funds for the document.
Submit	None
Check Funds	Checks funds for document only; does not reserve funds for document.
Approve and Reserve	Attempts to reserve funds in addition to submitting for approval.

Table 2 – 4 (Page 1 of 1)

Note: The actions that you can take on a purchasing document are determined by the type of document and the current status of the document.

Reserving Funds for a Purchasing Document

Oracle Purchasing allows you to reserve funds for a document at any point in the approval cycle.

Requisitions

If you specify Reserve at Requisition Completion as a purchasing option, you can reserve funds for a requisition as a preparer. Otherwise, only approvers can act to reserve funds for a requisition. If you modify a requisition, you can also reserve funds for it again. For example, you might reserve funds for a requisition and forward the requisition for approval. The approver might modify the requisition and re–reserve funds for it. Oracle Purchasing immediately updates

funds available to reflect the modified requisition, reversing encumbrances associated with modified distributions and creating new encumbrances for the modified requisition.

Purchase Orders

Any approver or any buyer can take action that includes reserving funds for a purchase order. However, once you reserve funds for a purchase order, you cannot modify the purchase order. When you take action to reserve funds for a purchase order (standard purchase order, planned purchase order or release against a blanket purchase agreement), Oracle Purchasing reserves funds for all the distributions for which it can, immediately updating funds available.

Funds Reservation Status of Purchasing Documents

Oracle Purchasing displays the status of purchasing documents in the Status field of the document (purchase order or requisition) and for each line of the document. Document statuses imply funds reservation status as shown in Table 2 – 5.

Document or Document Line Status	Funds Reservation Implication
Incomplete	No funds reserved.
In Process	No funds reserved.
Approved	You have reserved funds for the entire document and the document has completed the approval cycle.
Pre–approved	You have reserved funds for the entire document.
Returned	You have reversed any encumbrances associated with the document; no funds are reserved.
Rejected	No funds are reserved for the document.

Table 2 – 5 (Page 1 of 1)

When you use budgetary control, Oracle Purchasing also displays a separate Reserved status for each shipment (purchase orders only) and for each distribution. Oracle Purchasing does not display a value in the Reserved field when you only use encumbrance accounting.

Creating a Requisition

You can quickly create a requisition using ReqExpress or the Enter Requisitions window by entering one or more requisition lines and basic accounting information. Depending on how you set up Oracle Purchasing, you might be able to approve a requisition and reserve funds for it.

When you create distributions for a requisition, you must enter the following accounts:

Charge Account The account where you record the accounting effect of the purchase order. Typically, the charge account is either inventory or expense.

Budget Account The account against which you perform budgetary control. The budget account is also the account that Oracle Purchasing uses to create encumbrance entries.

Accrual Account The account where you record accruals.

Variance Account The account where you record variances between the purchase order and the invoice (invoice price variance).

You can use FlexBuilder to create these accounts automatically.

Oracle Purchasing makes a requisition available for creating purchase orders when the following occurs:

- A preparer or approver with sufficient monetary authority approves the requisition and does not forward it to another individual *and*
- A preparer or approver has reserved funds for the entire requisition

Importing Approved Requisitions

You can import requisitions that are either unapproved, approved, or pre–approved from other Oracle or non–Oracle systems. You import requisitions through the Standard Report Submission window using the Requisition Import process. If you have enabled budgetary control or encumbrance accounting, requisitions that you import as **Approved** are actually loaded with a status of **Pre–approved**. That is, an approver has authorized the requisition but you need to take action to

reserve funds for a requisition. You must use the Approve Documents window to reserve funds for imported requisitions.

If you load requisitions with a status of Unapproved, you must go through the complete approval and funds reservation cycle for these requisitions.

Attention: If you have created encumbrances for a requisition in a non–Oracle system and you import a requisition into Oracle Purchasing, and you are using requisition encumbrance or requisition budgetary control, you will create a second encumbrance for the requisition. You should either import requisitions using accounts which you do not encumber, or not use requisitions encumbrance or requisition budgetary control, or not create encumbrances in the feeder system. You submit Requisition Import through the Run Reports window.

Cancelling a Requisition

You can cancel any line in a requisition or the entire requisition provided that it has not already been included in a purchase order. Oracle Purchasing creates negative debit encumbrance entries for cancelled requisitions. Oracle Purchasing immediately updates funds available when you cancel a requisition or part of a requisition.

Internal Requisitions

If you install Oracle Purchasing, Oracle Inventory, and Oracle Order Entry, you can source requisitions either from inventory or from an outside vendor. When you enter a requisition, you can enter a source of Purchasing or Internal.

A purchase requisition is one that is filled by an external vendor through a purchase order. For example, you order a software package for a personal computer. A buyer then creates a purchase order from the requisition. The buyer groups a number of requisition lines to create a large purchase order for the software package.

An internal requisition is one sourced from inventory. For example, you might have a central supplies area from which employees can requisition standard items you keep on hand. Or you might have a large central warehouse with various satellite supply areas. You replenish the local supply areas from a central warehouse.

When you source a requisition from inventory, the requisition must go through the same approval and funds reservation cycle as a requisition you source from a vendor. Once the requisition has been fully

approved and Oracle Purchasing has reserved funds for it, the requisition is available for sourcing from inventory.

You initiate the Create Internal Sales order process in Oracle Purchasing and then Oracle Order Entry's Order Import process creates internal sales orders from the requisition lines that you source from inventory. Order Import creates internal sales orders and imports them into Oracle Order Entry. The internal sales order then goes through the pick release process, creating picking documents. Then the shipment is confirmed and packing documents are created.

If you cancel an internal sales order, you must cancel the associated requisition manually in Oracle Purchasing. You cannot recreate requisition encumbrances once you cancel an internal sales order. Cancelling the requisition—or requisition lines—automatically creates negative debit entries that relieve the requisition encumbrance. You can then create new requisition lines and reserve funds for them.

When you reserve funds for an internal requisition, the cost Oracle Purchasing uses to encumber the requisition is the unburdened cost available from the item master when you enter the requisition. The cost Oracle Purchasing uses to reverse the encumbrance when you record the actual expense for the filled requisition is the cost of the item when you issue it from Oracle Inventory. This cost might be different from the cost you used to encumber the original requisition. Oracle Purchasing reverses the amount of the original requisition encumbrance, regardless of what the actual costs are.

Oracle Purchasing relieves encumbrances on an internal requisition when you issue goods and deliver them from Oracle Inventory. When you issue goods from Oracle Inventory they are immediately received in Oracle Purchasing.

Closing a Requisition

You can *close* a requisition to halt activity on the document temporarily. You can always reopen a closed requisition for further activity.

You can *finally close* a requisition if you do not want additional activity. You cannot reopen a finally closed requisition for further activity. When you finally close a requisition, Oracle Purchasing automatically liquidates excess encumbrances for requisition lines that are not placed on a purchase order. Oracle Purchasing creates credit entries that reverse encumbrances. You can close or finally close a requisition line or an entire requisition.

See Also

Internal Requisitions, *Oracle Purchasing Reference Manual*

About Funds Checking: page 2 – 93

Purchase Orders and Budgetary Control

Creating a Purchase Order

You can quickly create purchase orders from online requisitions using AutoCreate. You can create purchase orders based on any combination of available requisition lines.

You can also create purchase orders online by entering a vendor name, vendor site, bill to location, ship to location, requestor, item, unit, quantity, price, and accounting information.

When you create distributions for a purchase order, you must enter the following accounts:

Charge Account The account where you record the accounting effect of a purchase order. Typically, the charge account is either inventory or expenses.

Budget Account The account where you perform budgetary control. The budget account is also the account that Oracle Purchasing uses to create encumbrance entries.

Accrual Account The account where you record accruals.

Variance Account The account where you record variances between the purchase order and the invoice (invoice price variance).

You can use FlexBuilder to create these accounts automatically.

Planned Purchase Orders

You use a planned purchase order to define specific shipments of goods or services. You approve and reserve funds for a planned purchase order just as for any other purchase order. You then release shipments against the planned purchase order.

When you release a planned purchase order shipment, you can change the distributions on the shipment in the Enter Releases window if the destination type is Expense. If the destination type is Inventory or

Shop Floor, you cannot modify the distributions. When you reserve funds for the release, Oracle Purchasing automatically reverses the encumbrances associated with the planned purchase order and creates encumbrances for the shipments you are releasing. You must approve and reserve funds for a release of a planned purchase order just as you do for a blanket purchase agreement release.

You can use a planned purchase order to create encumbrances for shipments well before you need the items. You can also encumber the planned purchase order to a general account until you know the specific cost centers, projects, funds, or other account segment values to which you want to charge the shipments.

Blanket Purchase Agreements

You can use a blanket purchase agreement to purchase specific items between the effective date and the expiration date of the blanket purchase agreement. You cannot create encumbrances for a blanket purchase agreement. However, you can create encumbrances for releases against a blanket purchase agreement.

To encumber a release of a blanket purchase agreement, you must do the following:

- Create the release
- Reserve funds for the release

Once you have created a release against a blanket purchase agreement, you must approve it just as you approve any other purchasing document.

Exploding Requisition Lines

You cannot explode requisition lines when using requisition encumbrance or requisition budgetary control.

Multi–Sourcing Requisition Lines

You cannot split lines for multi–sourcing purposes when using requisition encumbrance or requisition budgetary control.

Reserving Funds for a Purchase Order

Purchasing attempts to reserve funds for a purchase order when you take an action such as Reserve or Approve and Reserve. If you create a purchase order from one or more requisitions and then reserve funds

for the purchase order, Purchasing creates reversing entries for the encumbrances associated with the selected requisition lines.

Reservation Options

If a purchase order distribution fails funds reservation, you can take different actions depending on how you created the purchase order.

1. If a purchase order was created from a requisition using the AutoCreate Purchase Orders window, you can do one or more of the following:
   - Change the quantity of items on the purchase order line containing the account
   - Transfer funds (increase the budgeted amount for the account) from other accounts in the same budget organization
   - Increase the budget amount for the account on the purchase order distribution
   - Change the unit price on the purchase order line, if all the distributions corresponding to that line fail funds reservation
2. If a purchase order was created from a paper requisition using the Enter Purchase Orders window, or is a release of a blanket purchase agreement or planned purchase order, then, in addition to the above options, you can also do the following:
   - Delete the distributions failing funds reservation
   - Change the account of the distribution failing funds reservation to one that has adequate funds

Purchasing does not approve a purchase order until you have fully reserved funds for it and fully approved it. Purchasing also notifies the buyer who created it that the purchase order failed approval because of insufficient funds.

Modifying a Purchase Order

When you use budgetary control, you cannot change the accounts of a purchase order created from a requisition. However, you can change the line price, GL Date, quantity and amount. You can also add distributions to a purchase order.

If you have already attempted to approve the purchase order, you cannot modify the distributions for which funds have been reserved. For example, you cannot modify the line price of a purchase order if one of the distributions associated with that line has already had funds reserved.

If the purchase order has been approved, you can modify it with some restrictions.

Suggestion: Reserve funds for a purchase order only after you have made all the changes, since you cannot modify an encumbered purchase order after you have reserved funds for it. To modify a purchase order or part of a purchase order, you must cancel the shipment, line, or entire purchase order, then recreate the shipment, line or purchase order with the modifications and resubmit it through the approval cycle. If you have a one shipment, one line purchase order you can cancel just the shipment without cancelling the entire purchase order.

Cancelling a Purchase Order

When you use budgetary control, you cannot change the price, shipment distribution, shipment quantity, accounts or currency on a purchase order after Oracle Purchasing approves it and reserves funds for it. You can cancel the purchase order and resubmit a similar one, in which case Oracle Purchasing updates funds available to reflect the cancelled amount.

When you cancel an approved purchase order, Oracle Purchasing automatically creates negative debit entries for encumbrances associated with the purchase order. Requisition lines you used in the purchase order return to the requisition pool. Oracle Purchasing also recreates requisition encumbrances for the requisition lines used to create the purchase order. Oracle Purchasing uses the distributions from the cancelled purchase order to recreate the encumbrance for the requisition.

Receiving

When you record accounting entries at receipt or during receipt accruals, Oracle Purchasing reverses any encumbrances associated with a purchase order as you record the receipt accrual.

If you allow over receipt of goods, Oracle Purchasing reverses only encumbrances associated with the original purchase order, not encumbrances associated with any additional goods you have received.

Example You order 5 items at $4.00 each. Oracle Purchasing creates encumbrances for $20.00. You receive an extra item. While you record actual expenses of $24.00 upon receipt, Oracle Purchasing creates encumbrance reversals of $20.00, since that was the amount of encumbrance associated with the original order.

Closing a Purchase Order

You can *close* a purchase order to temporarily halt activity on the document with the option to reopen it for further activity. You can *finally close* a purchase order if you do not want additional activity. You cannot reopen a finally closed purchase order for further activity. When you finally close a purchase order, purchase order line, or purchase order shipment, Oracle Purchasing automatically liquidates excess encumbrances for the purchase order, purchase order line, or purchase order shipment, respectively. Oracle Purchasing creates credit entries that reverse encumbrances.

Oracle Payables finally closes purchase order shipments under certain conditions. When you enter an invoice and match it to one or more purchase order shipments, you can indicate that it is a final match. Oracle Payables automatically marks for closure the purchase order shipments to which you final match. When you approve the invoice using AutoApproval, AutoApproval calls the final close process in Oracle Purchasing. The purchase order close process creates reversing entries (credit entries) for all outstanding encumbrances associated with the purchase order distributions on the shipment. The purchase order close process also updates the closed status of the purchase order.

Example You enter a purchase order with two shipments. One shipment is for five Item A at $100 each. The second shipment is for 3 Item A at $100 each. You receive all of the first shipment and you pay the vendor. You receive 1 item in the second shipment, and a note from the vendor explaining that the item has been discontinued and he will not ship the remaining items. You match the invoice you receive from the vendor for $100 to the second purchase order shipment, indicating it is a final match. When you approve the invoice, the system creates reversing encumbrances (credit entries) for $200. When you post the invoice, Oracle Payables creates a journal entry reversing the encumbrance for $100 and another journal entry recording actual expenses of $100.

Reports and Inquiries in Oracle Purchasing

You can request the Requisition Distribution Detail report that gives detailed information about requisition distributions. You can review requisitions failing funds checking by entering Yes for the Failed Funds Option. The report then lists only purchase order distributions that fail funds checking.

You can request the Purchase Order Distribution Detail report that gives detailed information about purchase orders. You can review

purchase order distributions failing funds checking by entering Yes for the Failed Funds Option. The report then lists only purchase order distributions that fail funds checking.

You can review requisition encumbrances behind accounts by using the View Requisition Distributions window. You can also use the View Purchase Order Distributions window to view encumbrances behind purchase orders.

You can review problems associated with requisitions or purchase orders in the View Action History window.

See Also

Document Approval and Security
(Oracle Purchasing Reference Manual)

Budgetary Control in Payables

Entering an Invoice

You can check funds available online when you enter an invoice. You can also check funds at the invoice level, or you can check funds for each expense distribution line for an invoice. When you check funds for an invoice or invoice distribution, Oracle Payables does not attempt to reserve funds for the invoice.

You can create distribution lines for an invoice by matching to a purchase order, by using a Distribution Set, or by manually entering distribution lines for an invoice. If you create multiple distribution lines, you might want to check funds for the entire invoice first.

When you check funds for an invoice, Oracle Payables sums up invoice distribution amounts by account and checks if any of these amounts exceeds available funds. If any account fails funds checking, the entire invoice fails funds checking.

When you check funds for an invoice distribution, Oracle Payables checks whether the amount of the distribution exceeds available funds. For each account that fails funds checking, you can do the following:

- Change the account of the distribution to one that has adequate funds (you can do this only when the invoice is not matched to a purchase order)

- Transfer funds (increase the budgeted amount for the account)

You can then approve the invoice using Approval. Approval checks funds for the invoice the same way as online approval.

See: Checking Funds for Invoices (*Oracle Payables User's Guide*)

Final Match

When you enter an invoice and match it to a purchase order, you can indicate that it is a final match. A final match is one in which you do not expect any more invoices from a supplier against a particular purchase order shipment. A supplier might indicate that an invoice is final or you might decide that an invoice is final.

The advantage of using a final match is that you can automatically liquidate excess encumbrances and therefore increase available funds. Especially for service contracts where actual expenses might be less than the purchase order amount, you can now easily close the purchase order.

You can indicate that an invoice is a final match when you match it to a purchase order shipment. Oracle Payables defaults the *final match* designation to the invoice distributions Oracle Payables creates from the match. You can overwrite the final match designation at the distribution level. When you indicate that a shipment is final, Oracle Payables marks the shipment in Oracle Purchasing for closure. You can change a final match designation until you approve the invoice using Approval.

When you approve an invoice that includes a final match, in addition to verifying matching information, currency information, and other tasks, Approval calls a process that automatically closes purchase orders that you marked earlier through the final match. The close process closes all purchase order shipments that contain distributions that were final matched, liquidates any encumbrances associated with the shipment, and updates the closed status of the shipment.

Example You issue a purchase order for documentation publication services for $15,000 based on estimated print quantities. You receive an invoice from the supplier for $11,000 in actual services provided. You enter an invoice for $11,000, match it to a purchase order, and indicate that this is a final match. When you approve the invoice, Oracle Payables automatically closes the purchase order (in this case there is only one shipment) and creates a reversing encumbrance entry for $4,000. When you post the invoice, Oracle Payables creates a reversing encumbrance entry for $11,000 and actual journal entry for $11,000.

See: Final Matching Purchase Orders (*Oracle Payables User's Guide*)

Prepayments

When you enter a prepayment, you can associate it with a purchase order. If you associate a prepayment with a purchase order, you can only apply the prepayment to an invoice that you match to the purchase order. For such prepayments, usually you do not need to encumber the prepayment, as you have already encumbered the purchase order. However, Oracle Payables does not prevent you from encumbering a prepayment in addition to its purchase order.

Suggestion: To avoid encumbering both a prepayment and its purchase order, define a separate prepayment account that you only use for prepayments associated with purchase orders. When you define budgetary control options for a budget organization, specify Automatic Encumbrance option of None for all accounts that use this prepayment account.

You might have a second prepayment account or an account for advances, which you enter directly into Oracle Payables.

See: Prepayments (*Oracle Payables User's Guide*)

Cancelling Invoices

When you cancel an invoice, Oracle Payables creates negative debit entries reversing any encumbrances associated with the invoice.

Approval and Online Invoice Approval

After you enter an invoice, you must approve it before you can pay or post it. You can approve an invoice online, or you can approve an invoice by submitting Payables Approval. Both online approval and the Payables Approval program perform two–way, three–way, or four–way matching of invoices to purchase orders. Approval verifies tax information (if applicable), foreign currency information (if applicable), and that the invoice is correctly distributed.

Both online approval and Payables Approval place matching holds on invoices that do not pass matching within your tolerances. Approval also places other types of holds on invoices that do not pass tax, currency, and distribution checks. Some types of holds prevent you from posting an invoice. If an invoice has a hold on it that prevents posting, Oracle Payables does not check funds for the invoice or attempt to reserve funds. You can manually release holds that Oracle Payables places on invoices that fail funds reservation because of

insufficient funds. You cannot manually release holds on invoices that fail funds reservation because the system was unable to perform the funds check.

See: Approval *(Oracle Payables User's Guide)*

If you are using budgetary control, Approval treats matched and unmatched invoices as follows:

Matched Invoices

If an invoice passes matching conditions and has no other holds that prevent its posting, Oracle Payables automatically checks funds. If the invoice has a quantity or price variance with the purchase order, Oracle Payables automatically checks that you have enough funds for the variance. If you use absolute budgetary control, Oracle Payables places a funds hold on invoices that have distributions not passing funds checking. If you use advisory budgetary control, Oracle Payables reserves funds for the invoice variance, whether it is a quantity or a price variance. For either absolute or advisory budgetary control, Oracle Payables creates a negative encumbrance entry for negative variances. Oracle Payables creates any additional encumbrance using the invoice encumbrance type.

Unmatched Invoices

If an invoice passes tax, currency, and distribution checks, and has no other holds that prevent its posting, Oracle Payables automatically performs funds checking during approval. If you use advisory budgetary control, Oracle Payables reserves funds for the invoice, whether funds are available for each distribution of the invoice. If you use absolute budgetary control, Oracle Payables places a funds hold on invoices that have distributions not passing funds checking. Oracle Payables also does not reserve funds for the invoice, since funds are not available for it. Oracle Payables creates encumbrances using the invoice encumbrance type.

Releasing Funds Holds

If Oracle Payables places a funds hold on an invoice, you cannot manually release the hold. You can do the following:

- Change the account of the distribution to one that has adequate funds (only if the invoice is not matched to a purchase order)
- Cancel the lines containing the account
- Transfer funds (increase the budgeted amount for the account)
- Roll up the account to a summary account that has adequate funds, if you are using summary level funds checking

Maintaining a Matched Invoice

When you use budgetary control, you cannot change the expense distributions on an invoice matched to a purchase order. However, you can do the following:

- Add distributions to the invoice to adjust for quantity variance. You cannot change the quantities for the distributions on the invoice that are matched to the purchase order.
- Create a manual journal entry in General Ledger to adjust actual expenses, and create a manual encumbrance entry to adjust the encumbrance.
- Change the accounting information in Oracle Purchasing.

▶ **To change the accounting information in Purchasing:**

1. Reverse the match in Payables.
2. Reject the goods in Oracle Purchasing (if you required acceptance), or adjust the quantity received to zero.
3. Cancel the purchase order shipment to which you matched the invoice.
4. Recreate the shipment with the correct accounts.
5. Reapprove the purchase order.
6. Record receipt of the goods and acceptance.
7. Match the invoice to the new shipment.

Relieving Encumbrance Entries

When you submit the Payables Transfer to General Ledger program and choose to submit the Journal Import program automatically, Oracle Payables creates a detailed journal entry of invoice activity for posting to the general ledger. Oracle Payables also creates journal entries to relieve purchase order encumbrances.

For matched invoices, Oracle Payables creates encumbrance reversals in the amount of the original purchase order encumbrances. These reversals are created using the purchase order encumbrance type. Oracle Payables creates encumbrance reversals in the amount of the invoice variance using the invoice order encumbrance type.

For direct invoices, Oracle Payables creates encumbrance reversals in the amount of the invoice using the invoice encumbrance type.

Example The purchase order encumbrance type is called **Commitment** and the invoice encumbrance type is called **Post–Commitment**. You enter a purchase order for 5 items at $10 each. When you receive an invoice for these items, the price is $10.50 each. You allow the variance under the matching tolerances. During Approval, Oracle Payables creates an encumbrance journal entry for $2.50 and assigns it the encumbrance type of **Post–Commitment**. When you post the invoice, Oracle Payables creates a reversing encumbrance entry for $50 (encumbrance type **Commitment**) and a reversing encumbrance entry of $2.50 (encumbrance type **Post–Commitment**).

Accrual Basis Accounting

If you are using accrual basis accounting as a Payables option, Oracle Payables relieves encumbrances when you initiate posting of invoices. Oracle Payables prorates the encumbrance reversal based on the amount of the invoice.

Example You are using accrual basis accounting in Oracle Payables. You create a purchase order for one item for $500. You charge the purchase order to 1089–6100–1000–350–2120. When you approve the purchase order, Oracle Purchasing creates a purchase order encumbrance for $500. You receive an invoice for the item for $510. Approval creates an additional encumbrance for $10 charged to 1089–6100–1000–350–2120. When you post the invoice, Oracle Payables creates a reversing encumbrance entry for $510 to 1089–6100–1000–350–2120, and a journal entry of invoice expenses to account 1089–6100–1000–350–2120 for $510.

Cash Basis Accounting

If you are using cash basis accounting as a Payables option, Oracle Payables relieves encumbrances when you initiate posting of invoice payments. Oracle Payables prorates the encumbrance reversal based on the amount of the invoice payment.

Attention: When using cash basis accounting, you will not normally run the Receipt Accrual – Period End process. However, you must use the Define Purchasing Options window and set the Accrue Expense Items field to **Period End**.

Example You are using cash basis accounting in Oracle Payables, and you enter an unmatched invoice for $450, charged to 1089–6100–2000–100–2120. When you approve the invoice, Oracle Payables creates an encumbrance journal entry in the amount of $450 for the account 1089–6100–2000–100–2120. You pay $200 of the invoice through a manual check. When you post the invoice payment, Oracle Payables creates an encumbrance reversal for $200 to account 1089–6100–2000–100–2120, an entry recording expenses in 1089–6100–200–100–7120, and an equal amount to cash.

Combined Basis Accounting

If you use combined basis accounting, Oracle Payables posts encumbrance entries to the primary set of books only.

Before you post, you can review these encumbrance journal entries, and journal entries of actual expenditures in General Ledger.

See Also

Approval
Accounting Methods
Checking Funds for Invoices
Final Matching Purchase Orders
Prepayments
(Oracle Payables User's Guide)

Multiple Currency Transactions

Overview

You can control expenses regardless of the currency. You can enter purchase orders and invoices in a foreign currency and check funds for them. However, you must enter the exchange rate to convert foreign currency amounts to their equivalents in the functional currency.

Before entering foreign currency transactions, you must define currencies and rates of exchange in General Ledger.

The exchange rate defined in General Ledger is the rate you multiply the functional currency by to obtain the equivalent foreign currency amount. For example, if the functional currency is USD (U.S. Dollar) and the chosen foreign currency is FFR (French Franc), enter 5 if the exchange rate is 5 francs per dollar.

> **Note:** The exchange rate in Purchasing and Payables is the reciprocal of the rate defined in General Ledger.

Purchase Orders

When creating a foreign currency purchase order using the Enter Purchase Orders window, you must enter an exchange rate before entering purchase order price information. Enter exchange rate information in the Foreign Currency Information region of the Enter Purchase Orders window. You can navigate to this region from the

Additional Purchase Order Header Information field in the Purchase Order Header region.

Matched Purchase Orders

When you create a requisition, enter the line prices in the functional currency. To match the requisition to a foreign currency purchase order, using the AutoCreate Purchase Orders window, you must change the line prices on the purchase order from the functional currency to the foreign currency. You must also enter the exchange rate information in the Purchase Order Distributions zone before approving the purchase order. If you do not enter an exchange rate, you cannot approve a foreign currency purchase order.

Oracle Purchasing converts all foreign currency amounts to their equivalents in functional currency before checking and reserving funds. Oracle Purchasing creates encumbrance journal entries in the functional currency

Invoices

Before entering foreign currency invoices, you must enable the Use Multiple Currencies Payables option. You must enter exchange rate information when you enter a foreign currency invoice. Enter exchange rate information in the Invoices Summary or detail window.

Enter all invoice information in the foreign currency and then approve the invoice. When you approve the invoice or check funds for it, Payables converts all foreign currency amounts to their equivalents in the functional currency before checking and reserving funds.

If you match an invoice to a purchase order, you can enter the invoice only in the same currency as the purchase order.

Payments

You must pay a foreign currency invoice in the same currency in which you entered the invoice. Choose a rate type in the Rate Type field of the Payments Summary or detail window.

You must also use a bank account you have defined for the invoice currency to pay a foreign currency invoice.

Payables automatically calculates and posts any gains or losses from foreign currency transactions to Realized Gains or Realized Losses accounts.

Payables creates journal entries in the foreign currency. When you post these journal entries, General Ledger maintains balances in both functional and foreign currencies.

Manual Encumbrances

You can enter encumbrances only in the functional currency.

Foreign Currency Journal Reports

You can run foreign currency journal reports the same way you run other journal reports. When you request the report, enter a currency other than the functional currency.

You can review trial balances for account amounts *entered* in a foreign currency.

Funds Available Inquiry

You can view available funds only in the functional currency.

See Also

Viewing Funds Available: page 8 – 10

About Foreign Currency Transactions *(Oracle Payables User's Guide)*

Entering Encumbrances: page 8 – 7

General Ledger Standard Reports and Listings: Chapter 8

Running Standard Reports and Listings: page 10 – 2

Creating a Budgetary Control Group

You define one or more budgetary control groups to attach to sites or users. You can create a budgetary control group by specifying funds check level (absolute, advisory, or none) by journal entry source and category**,** together with tolerance percent and tolerance amount, and an override amount allowed for insufficient funds transactions. You must define at least one budgetary control group to assign to a site through a profile option. You might also create additional budgetary control groups to give people different budgetary control tolerances and abilities to override insufficient funds transactions.

Example Your company manages a large product budget for developing secure systems. You want your product manager to override budgetary control transactions from Oracle Payables which fail absolute budgetary control checks, but you do not want invoice entry personnel using Oracle Payables to have this ability. You define one budgetary control group that allows override for journal entry source Payables and category Purchase Invoices. You define another budgetary control group which does not include override. Your system administrator assigns the first budgetary control group to the product manager, and the second budgetary control group to invoice entry personnel.

Prerequisites

- ❑ Enable Budgetary Control for the set of books
- ❑ Define the journal sources
- ❑ Define the journal categories

▶ **To create a budgetary control group:**

1. Navigate to the Define Budgetary Control Group window.
2. Enter a Name for the budgetary control group.
3. Set budgetary control options for journal sources and categories: page 2 – 121
4. Save your work.
5. In the Profile Values window, assign the budgetary control group name to a profile level, using the System Administrator responsibility. You can assign a Budgetary Control Group to a site, application, responsibility or user level.

See Also

Setting Your Personal User Profile (*Oracle Applications User's Guide*)

Budgetary Control Options for Journal Sources and Category: page 2 – 86

Defining Journal Sources: page 6 – 56

Defining Journal Categories: page 6 – 59

Setting Budgetary Control Options for Journal Sources and Categories

You must define transaction source and category combinations for a budgetary control group. For each transaction source and category combination, you must assign funds checking options.

You can assign different budgetary control options for different types of documents, such as for purchase requisitions and purchase orders, based on source and category. For example, you can assign a funds check level of Advisory to purchase requisitions and a funds check level of Absolute to purchase orders.

▶ **To set budgetary control options for journal sources and categories:**

1. Navigate to the Define Budgetary Control Group window.
2. Enter or Query the budgetary control group.
3. Enter a Source and Category combination. Sources identify the origin of journal entry transactions, such as Purchasing or Payables. Categories describe the purpose of journal entries, such as purchase requisitions or purchase orders.

   You can enter Other to denote all sources or categories other than those you explicitly define.

   If General Ledger cannot find the budgetary control rule for a source and category combination, it applies the default budgetary control rule.
4. Choose a Funds Check Level: page 2 – 81.

Attention: You also define a Funds Check Level for the detail and summary accounts for which you enforce budgetary control. When the summary account's Funds Check Level conflicts with the Funds Check Level for the account's journal source and category, General Ledger resolves the conflict according to certain rules. See:

Budgetary Control Options for Journal Sources and Category: page 2 – 86

5. Enter a Tolerance Percent: page 2 – 81.
6. Enter a Tolerance Amount: page 2 – 81.
7. If you are using Absolute budgetary control, enter an Override Amount: page 2 – 82.

Attention: You can exceed a summary or a detail Accounting Flexfield budget by entering transactions for which there are insufficient funds, but which exceed available funds by an amount less than the override amount. Leave this field blank to prevent the budget from being exceeded for this source and category combination.

8. Define as many budgetary control rules as necessary for a budgetary control group.
9. Save your work.

See Also

Budgetary Control Options for Journal Sources and Category: page 2 – 86

Defining Journal Sources: page 6 – 56

Defining Journal Categories: page 6 – 59

Running the Create Journals Program

Run the Create Journals program to create the journal batches from transactions that pass funds reservation in Purchasing and Payables. You set how often you want this program to run. We recommend that you set the Create Journals Program to run at regular intervals.

General Ledger automatically prints the Create Journal Entries Execution Report after the program completes successfully.

Prerequisites

- Approve transactions in Purchasing and Payables.

▶ **To run the Create Journals Program:**

1. Navigate to the Run Requests window.
2. Select the Create Journals Program.
3. Enter the Minimum Save Time. This is the minimum number of hours that General Ledger waits before deleting funds checking details. Once these details are deleted, you cannot view them online or through reports.
4. In the Create Summary Journals field, enter *Yes* to summarize all activity for the same Accounting Flexfield within each journal entry in a batch into one debit and one credit journal line.
5. Enter the Run Options. You can set the Create Journal Program to run once, or you can set it to run at regular intervals.
6. Submit the request.

See Also

Budgetary Control and Online Funds Checking: page 2 – 79

Submitting a Request (*Oracle Applications User's Guide*)

Running the Mass Funds Check/Reservation Program

Run the Mass Funds Check / Reservation program to check or reserve funds for unposted journal batches. You can set how often General Ledger searches for unposted journal batches to approve. General

Ledger uses the Automatic Posting options to prioritize the funds check and reservation of the unapproved journal entry batches.

General Ledger automatically prints the Mass Funds Check / Reservation Journal Execution Report after the program completes successfully. Use this report to review the results of a funds check or funds reservation.

Prerequisites

- Define the journal batches.

▶ **To run the Mass Funds Check/Reservation program:**

1. Navigate to the Run Requests window.
2. Select the Mass Funds Check / Reservation Program.
3. Choose a value for Funds Action.

   Enter *Check Funds* to verify available funds for unapproved journal batches. Enter *Reserve Funds* to reserve funds for unapproved journal batches.
4. Enter the Run Options. You can set the Mass Funds Check / Reservation program to run once, or you can set it to run at regular intervals.
5. Submit the request.

See Also

Budgetary Control and Online Funds Checking: page 2 – 79

Submitting a Request (*Oracle Applications User's Guide*)

CHAPTER

3

Multi–Company Accounting and Consolidation

Multi–Company Accounting in General Ledger

Performing Multi–Company Accounting in General Ledger

General Ledger provides you with the flexibility to manage your financial information within any company structure. You can maintain multiple companies with similar or different accounting structures, and consolidate their results for meaningful financial reporting.

With a multi–company structure, you can:

- Maintain actual, budget, encumbrance, and average balance information for each of your companies.
- Control security over each company's financial information so that only properly authorized individuals can review or change accounting information.
- Balance your intercompany transactions automatically, to keep your companies properly balanced.
- Produce consolidated reports.

Choosing Single vs. Multiple Sets of Books for Multi–Company Accounting

Before you set up your multi–company organization in General Ledger, determine whether you can maintain information about each company in the same set of books, or whether you need to use multiple sets of books.

You need multiple sets of books if one of the following is true:

- You have companies that require different account structures to record information about transactions and balances. For example, one company may need a 6–segment account, while another needs only a 2–segment account.
- You have companies that use different accounting calendars. For example, although companies may share fiscal year–ends, you may want a weekly calendar for one company and a monthly calendar for another.
- You have companies that require different functional currencies. Consider the business activities and reporting requirements of each company. If you must present financial statements in

another country and currency, consider the accounting principles to which you must adhere. Based on such considerations, choose the appropriate functional currency for each company.

- You use multiple Oracle Applications instances for your companies.

  Note: If you use multiple Applications instances, discuss your consolidation needs with an Oracle consultant.

Accounting for Multiple Companies with a Single Set of Books

You can maintain one set of books for multiple companies as long as the companies share the same account structure, accounting calendar, and functional currency. When setting up the account structure for your set of books, use the segment representing your companies as the balancing segment. This will ensure that each company is always in balance, which makes it easy for you to maintain and report on multiple companies as stand–alone entities, even when you maintain their accounting records in the same set of books.

You can also create summary accounts that maintain consolidated balances for faster reporting and online inquiry. For example, you can see consolidated cash balances, or non–exempt salaries across all companies, and so on.

If you set up your accounts to capture the appropriate information, you can then use the Financial Statement Generator (FSG) to report separately on different industries, foreign operations and export sales, and major customers in accordance with SFAS 14 (U.S.).

Additional Information: If you maintain your parent and all of its subsidiaries within one set of books ***and*** you do not have average balance processing enabled, you only need to read this section of the consolidation chapter. You do not need to use the Global Consolidation System to view and report on your consolidated financial information.

▶ **To create a single set of books for multiple companies:**

1. Define the account structure, accounting calendar, functional currency, and set of books, as described in the setup chapter.

   See: Overview of Setting Up: page 6 – 2

   - When you define the account structure, be sure to identify your company segment as the balancing segment.

- When you define the set of books, assign the options that you want to use for the set of books. For example, if you want to balance out–of–balance journals by company automatically, specify an intercompany account.

2. Set up a separate company segment value for your eliminating entries. You can then post elimination entries to this elimination company without needing to reverse them later.
3. Set up a parent company segment value that includes as children all the company segment values you want to consolidate. Be sure to include the eliminating entries company you set up in the previous step. For example, if you want to consolidate companies 01 through 07 and your eliminating entries are made to company 08, define a parent company 09 whose children are companies 01 through 08.
4. Include the parent company in a rollup group and then define summary templates with this rollup group.

▶ **To enter multi–company transactions:**

- Enter intercompany journals. If you defined your set of books to have General Ledger offset your intercompany journal entries automatically, General Ledger records balancing entries to the appropriate intercompany accounts for each company.

  You can also set up automatic eliminating entries to speed consolidations within a set of books.

  See: Creating Automatic Eliminating Entries: page 3 – 5.

▶ **To report and inquire on consolidated balances:**

- Report and inquire on consolidated balances the same way you do with any other balances. Simply enter the parent summary account when requesting an online inquiry or accounting reports, or when defining and requesting financial statements.

  See: Creating Consolidating Reports: page 3 – 5.

  Note: If you have average balance processing enabled and want to consolidate average balances, you must use the Global Consolidation System provided with General Ledger because you have to use separate sets of books.

  If you use multiple Applications instances, discuss your consolidation needs with an Oracle consultant.

Creating Automatic Eliminating Entries

If you maintain multiple companies within one set of books, you can define automatic entries to eliminate intercompany receivables and payables, investments in subsidiaries, intercompany sales, and so on.

To expedite consolidations and enhance consolidation reporting, define a separate company for your eliminating entries. You can then post eliminating entries to this elimination company without needing to reverse them later. You can also prepare financial statements that clearly identify consolidating and eliminating amounts, making it easy to reconcile your consolidated balances.

If you define a separate company for your eliminating entries, be sure to include it as a child of your consolidated company.

▶ **To define automatic eliminating entries:**

- Create recurring journal formulas that calculate the amounts for your consolidating and eliminating entries by using the accounts in your consolidating companies as formula factors. For example, define amounts for a journal entry line affecting your investment in subsidiary account by summing your subsidiary equity accounts in your formula calculations.

Creating Consolidated Reports

If you maintain multiple companies within one set of books, you can use FSG to define and request consolidated financial statements using the consolidated parent company accounts. FSG will automatically print consolidated balances in your reports.

You can also use FSG to create consolidating reports — a side–by–side listing of all your consolidating companies. You may find this useful when reconciling your subsidiaries' totals to the consolidated total. For example, a consolidating report might show your report line items down the left side, then present each subsidiary and your consolidated totals in separate columns:

	U.S. Operations	U.K. Operations	Japan Operations	Eliminating Entries	Consolidated Total
Cash	$ 1,250,000	$ 750,253	$ 1,345,253	–	$ 3,345,506
Investments	2,725,000	1,152,750	856,253	350,425	4,383,578
Receivables	4,523,795	885,952	1,648,253	$ 25,000	7,033,000
Fixed Assets	24,354,253	2,425,253	8,152,425	854,125	34,077,806
....	....	....	....	....	....	....
....	....	....	....	....	....	....
Retained Earnings	115,895,452	12,752,200	22,452,887	1,758,665	149,341,874

Table 3 – 1 (Page 1 of 1) Sample Consolidating Report

▶ **To create a consolidating report with the Financial Statement Generator:**

1. Define your balance sheet row set. Include rows for your intercompany receivables and payables, your investments in subsidiaries, and your intercompany amounts.
2. Create a column set that has separate columns for each company. If you enter your eliminating entries in a separate company, also define a column for that company.
3. Define a total consolidated column by adding all the columns for each of your companies, including the eliminating company.
4. Edit the column headings to show the names of each company.
5. Run the consolidating report with the consolidating row and column sets. Note that to get a consolidating income statement report, you can simply define a consolidating income statement row set and run it with the same consolidating column set.

See Also

Defining Sets of Books: page 6 – 46

Defining Summary Accounts: page 6 – 76

Defining Intercompany Accounts: page 6 – 64

Creating Recurring Journal Formula Batches: page 1 – 58

Overview of the Financial Statement Generator: page 5 – 3

Overview of Average Balance Processing: page 9 – 2

Designing Your Accounting Flexfield: page 6 – 12

Defining Segment Values
(*Oracle Applications Flexfields Guide*)

Accounting for Multiple Companies with Multiple Sets of Books

If your companies have different account structures, accounting calendars, or functional currencies, you will need to create a set of books for each company. You also need separate sets of books if you use multiple Oracle Applications instances for your companies.

▶ **To create multiple sets of books for multiple companies:**

1. Define value sets to enter your segment values once and use them for multiple sets of books within the same Applications instance. This enables you to access existing segment values when defining a new chart of accounts, and facilitates mapping segments or accounts during consolidation.
2. Define the account structure, calendar, and functional currency you want to use for each set of books. Optionally, you can use the same structure, calendar, or currency more than once if the sets of books reside in the same Applications instance.

   Note: If you want to consolidate budgets, your parent and subsidiary sets of books must share the same calendar.
3. Define a set of books for each subsidiary company, as well as for the parent company.

   See: Defining Sets of Books: page 6 – 46.

   Note: You can create consolidated reports only in your parent set of books. If you define a separate consolidation set of books with a unique chart of accounts, you will have to define new reports in that consolidation set of books.

   Caution: Anyone with access to your parent set of books will be able to view consolidated data from your subsidiary sets of books.

Suggestion: If your subsidiary has local currency reporting needs, consider using General Ledger's Multiple Reporting Currencies (MRC) feature to define both a primary and reporting set of books for the subsidiary. Use your parent company's functional currency as the reporting currency for the reporting set of books.

See: Multiple Reporting Currencies Overview: page 7 – 49

4. Complete your setup tasks.

   See: Overview of Setting Up: page 6 – 2

Entering Intercompany Transactions

General Ledger's Centralized Transaction Approval (CENTRA) feature helps you manage your intercompany transactions through a highly centralized process. With CENTRA, your parent and subsidiaries can send intercompany transactions to one another for review and approval, before the transactions are posted in each company's set of books. CENTRA is discussed later in this chapter.

See: Centralized Transaction Approval (CENTRA): page 3 – 13

We generally recommend that you use CENTRA for your intercompany transaction needs. However, if you prefer a decentralized approach where each subsidiary enters intercompany transactions autonomously, you can choose not to use CENTRA. In this case, each subsidiary enters intercompany transactions directly into their set of books.

▶ **To enter intercompany transactions without using CENTRA:**

You must enter separate transactions in each subsidiary set of books to reflect each subsidiary's portion of a multi–company transaction. For each subsidiary:

1. Choose the subsidiary set of books by selecting a responsibility that has access to the set of books.
2. Enter the subsidiary's portion of the multi–company transaction, making sure to balance the entry against an intercompany account. Post the transaction when complete.

For example, to record a cash sale from Company A to Company B (subsidiaries of the same parent), you might make the following entries:

Company A's set of books:

```
Cash..................    25,000
    Intercompany Sales...........   25,000
```

Company B's set of books:

```
Intercompany Purchases...  25,000
    Cash.......................  25,000
```

The intercompany accounts should be eliminated during the consolidation process.

> **Note:** You can only consolidate subsidiary account balances or journal batches to your parent set of books. See: Posting Journal Batches: page 1 – 116.

Consolidation Methods

To consolidate multiple companies whose accounting information is maintained in separate sets of books in one Applications instance, use the Global Consolidation System provided with General Ledger.

See: Global Consolidation System: page 3 – 28.

You can also use the Global Consolidation System if you maintain multiple sets of books in multiple Applications instances. However, you must maintain dummy sets of books for those subsidiaries whose sets of books are located external to the Applications instance where you plan to perform your consolidation activities.

Suggestion: If you maintain multiple sets of books in multiple Applications instances, we suggest that you discuss your consolidation needs with an Oracle consultant.

Reporting Set of Book's Beginning Balances

If you choose to use MRC for reporting in multiple currencies, you must initialize the beginning balances in your reporting sets of books. We recommend that you use Translation and Consolidation to initialize your reporting set of books.

See: Initializing Reporting Set of Book's Balances: page 7 – 53

Notes on Consolidating Average Balances

There are some special considerations, discussed below, that you should be aware of when consolidating sets of books that have average balance processing enabled in General Ledger.

Linked Versus Non–linked Average Balances

In a typical set of books where average balance processing is enabled, standard and average balances are linked, since the average balances are derived from the standard balances. To enforce this linkage, General Ledger prevents you from creating journal entries that directly manipulate average balances. However, to view and report on consolidated average balances, you need to do exactly what General Ledger prevents you from doing.

Therefore, you need a way to break the linkage so you can create eliminating entries that change your average balances. You do this by defining your parent as a Consolidation Set of Books. In a consolidation set of books you can still view and report on average balances, but the links between standard and average balances are not enforced. As a result, you can create and post eliminating entries directly against your average balances.

See: Set of Books Average Balance Options: page 6 – 53

A consolidation set of books is used only for the balances consolidation method. To use the transactions method, which consolidates actual journal detail from a subsidiary set of books, you should use a non–consolidation set of books (with average balance processing enabled) as your parent. When you post consolidating journal entries in this parent set of books, General Ledger will calculate average balances automatically, and will enforce the link between standard and average balances.

Consolidation Journal Entries

When you consolidate average balances into a consolidation set of books, General Ledger creates separate consolidation journal entries for standard and average balances, with the following properties:

	Standard Balance Consolidation Journal Entry	**Average Balance Consolidation Journal Entry**
Journal Source:	Consolidation	Average Consolidation
Effective Date:	Period	First day of the period
Updates when posted:	Standard balances in table GL_BALANCES	Average balances in table GL_DAILY_BALANCES

Table 3 – 2 (Page 1 of 1) **Consolidation Journal Entries**

Consolidating QATD and YATD Balances

Quarter average–to–date balances are always consolidated into the first period of a quarter. Year average–to–date balances are always consolidated into the first period of a year. Balances roll forward through the entire quarter or year, so every day in the quarter or year will show the same average balances.

Usage Types, Amount Types, Dates, and Periods

You can choose to consolidate standard balances only, average balances only, or both standard & average balances. These three options are referred to as the Usage type. The Usage type you select will also affect amount types, dates, and periods, as noted in the table below:

	Standard Usage Type	**Average Usage Type**	**Standard & Average Usage Type**
Amount Type	PTD, QTD, YTD, PJTD, EOD	PATD, QATD, YATD	PTD / PATD, QTD / QATD, YTD / YATD, EOD / PATD
Date	Disabled unless amount type is EOD, then date is closest business day in the subsidiary Period.	Closest business day in the subsidiary Period.	Closest business day in the subsidiary Period.
Period	Standard Period can be any open or future enterable period in parent set of books. Average Period is disabled.	Standard Period is disabled. Average Period depends on the amount type: PATD — any open or future enterable period in parent set of books. QATD — first non–adjusting period of a quarter in parent set of books. Must be open or future enterable. YATD — first non–adjusting period of a year in parent set of books. Must be open or future enterable.	Standard Period can be any open or future enterable period in parent set of books. Average Period is display only, must be open or future enterable, and depends on the amount type: PTD / PATD — same as the Standard Period. QTD / QATD — the first non–adjusting period of the quarter containing the Standard Period. YTD / YATD — the first non–adjusting period of the year containing the Standard Period.

Table 3 – 3 (Page 1 of 1) Consolidating Average Balances

Note: Consolidation uses the standard balances for the subsidiary Period specified on the Transfer Consolidation Data window. Consolidation uses average balances for the specified subsidiary Date.

Standard balances are consolidated into the parent set of books in the Standard Period specified on the Transfer Consolidation Data window. Average balances are consolidated into the specified Average Period.

Note also that EOD balances are stored as standard balances within a consolidation set of books, rather than as average balances.

See Also

Global Consolidation System: page 3 – 28

Defining Sets of Books: page 6 – 46

Defining Consolidations: page 3 – 38

Consolidating Sets of Books: page 3 – 54

Overview of Average Balance Processing: page 9 – 2

Overview of Flexfield Value Security
Defining Value Sets
(*Oracle Applications Flexfields Guide*)

Centralized Transaction Approval (CENTRA)

CENTRA Overview

With General Ledger's Centralized Transaction Approval, or CENTRA, your parent and subsidiaries can:

- Send intercompany transactions to one another for review and approval. The parent company, and those subsidiaries with auto approval privileges, can send transactions that are approved automatically.
- Review and approve intercompany transactions that were sent by the parent or another subsidiary. Optionally, the recipient can reject intercompany transactions.
- Define and generate automatically recurring intercompany transactions.
- Report on all intercompany transactions sent or received.
- Import intercompany transactions directly into General Ledger. Optionally, you can generate a report of intercompany transactions and enter them manually.

CENTRA lets you monitor intercompany transactions centrally, and provides a mechanism for you to approve and reject transactions. Diligent use of CENTRA for all of your intercompany transactions can:

- Ensure that both parties to an intercompany transaction are aware of the transaction and have an opportunity to review the transaction details.
- Ensure that intercompany journal entries are made in both subsidiary's sets of books, to the correct intercompany accounts.
- Simplify the intercompany reconciliation process by ensuring that transaction amounts made to reciprocal intercompany accounts are the same.

CENTRA can only be used for manually entered intercompany transactions that originate in General Ledger. You cannot use CENTRA to generate intercompany transactions from your subledger systems.

The CENTRA Accounting Cycle

The typical CENTRA accounting cycle includes the following activities:

1. Your parent and subsidiaries enter and approve intercompany transactions by using the central CENTRA system. Even those subsidiaries that maintain remote General Ledger systems will log in to the central CENTRA system to enter and approve their intercompany transactions.

2. At the end of your accounting period, your parent runs CENTRA's Intercompany Transfer program. See: Running the Intercompany Transfer Program: page 3 – 25. This accomplishes two things:

   - If the parent's General Ledger is local to the CENTRA system, all approved transactions related to the parent are used to populate the GL_INTERFACE table. Next, the parent can run Journal Import, then post the intercompany transactions.

     Additional Information: If your parent's set of books are not local to CENTRA, export the GL_INTERFACE table to a file, then import that file to the parent's local General Ledger system before running Journal Import.

     If the parent uses a non–Oracle general ledger system, manually enter the parent's intercompany transactions into the general ledger.

   - Transactions that are marked for deletion are removed from the CENTRA database.

3. Your parent runs the Intercompany Transactions Detail report for all subsidiaries. This report list all intercompany transactions. Your parent can use the report to reconcile intercompany accounts.

4. Your parent then runs the Delete Intercompany Transactions program. This removes the old approved transactions that the parent has already downloaded. See: Deleting Approved Intercompany Transactions: page 3 – 27.

5. Each subsidiary runs the Intercompany Transactions Detail report to review all transactions for which they were the sender or receiver.

6. Each subsidiary runs the Intercompany Transfer program to populate the GL_INTERFACE table with all approved intercompany transactions for which they were the sender or receiver. Next, they run Journal Import, then post the intercompany transactions.

   Additional Information: If a subsidiary's set of books are not local to CENTRA, export the GL_INTERFACE table to a file, then import that file to the subsidiary's local General Ledger system before running Journal Import.

If the subsidiary uses a non–Oracle general ledger system, manually enter the subsidiary's intercompany transactions into the general ledger.

7. Each subsidiary creates a period–end report package and sends it to the parent.

   Note: General Ledger provides three reports related to intercompany transactions:

   – Intercompany Transactions Detail

   – Unapproved Intercompany Transactions Listing

   – Intercompany Transactions Trial Balance

8. Your parent verifies that the total intercompany balance included in each subsidiary's report package matches tha balance shown on the parent's Intercompany Transactions Detail report.

See Also

Setting Up Centralized Transaction Approval (CENTRA): page 6 – 108

Defining Recurring Intercompany Transactions: page 3 – 21

Generating Recurring Intercompany Transactions: page 3 – 23

Reversing Approved Intercompany Transactions: page 3 – 25

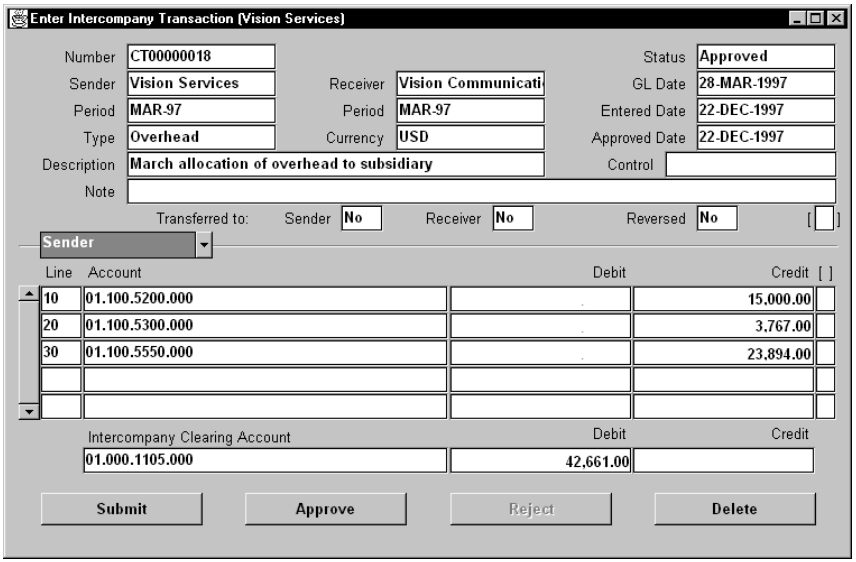
Deleting Approved Intercompany Transactions: page 3 – 27

Running the Intercompany Transfer Program: page 3 – 25

Entering Intercompany Transactions

Use the Enter Intercompany Transaction window to enter, update, approve, or reject intercompany transactions. You can also mark transactions to be deleted.

Additional Information: The sending and receiving subsidiary do not have to share the same chart of accounts.



Prerequisites

- ❑ Define your CENTRA subsidiaries.
- ❑ Define a responsibility for each of your CENTRA subsidiaries and have your system administrator set the transaction security for each responsibility.
- ❑ Define your subsidiaries' intercompany clearing accounts.

▶ (Sender) To enter an intercompany transaction:

1. Choose the General Ledger responsibility of the CENTRA subsidiary for which you want to enter intercompany transactions.

   Note: You can only enter intercompany transactions for a subsidiary if your system administrator has set up access to the subsidiary from your responsibility.

   You can only submit transactions for the subsidiary that is associated with your responsibility.

2. Navigate to the Find Transactions window, then choose New. The Enter Intercompany Transaction window will appear and General Ledger will automatically set the Status to New.
3. (Optional) Enter a transaction Number if you have not enabled automatic transaction numbering. Each transaction number must

be unique to the CENTRA system in which you are entering the transaction.

4. Enter or select the Receiver. This is the name of the CENTRA subsidiary who is the other party to your intercompany transaction.

   Note: General Ledger automatically enters your subsidiary name in the Sender field.

5. Enter the GL Date to use for recording the transaction. The system will automatically enter the appropriate Period for the Sender and Receiver.

   (Optional) Enter the sender's accounting Period. The system will automatically enter the last day of the period as the GL Date and will enter the same period for the receiver.

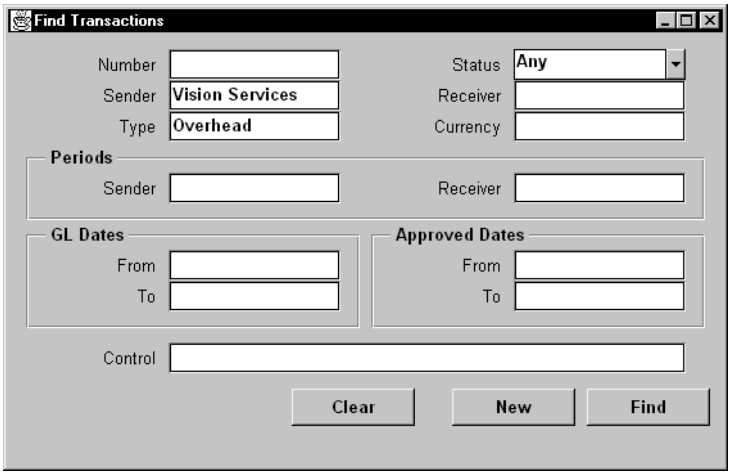
6. Enter a transaction Type or select one from the list of values.
7. (Optional) Change the Currency if you want to use something other than your functional currency for the transaction.
8. (Optional) Enter a transaction Description.
9. (Optional) Enter a Control amount. If entered, the amount must be the same as the amount calculated for your clearing account.
10. (Optional) Enter a Note.
11. Select Sender from the poplist, then enter your intercompany transaction journal lines.
12. (Optional) Select Receiver from the poplist, then enter the receiving subsidiary's intercompany transaction journal lines.

    Note: When creating an automatically approved transaction, you must enter the receiver's intercompany transaction journal lines.

13. Choose Submit to send the intercompany transaction to the CENTRA system for approval. Optionally, if you are entering an automatically approved transactions, choose the Approve button.

▶ **To update a previously submitted intercompany transaction:**

1. Navigate to the Find Transactions window.



2. Enter your transaction query information. You can search for a transaction based on the transaction Number, Status, Sender, Receiver, transaction Type, or Currency. You can narrow your search by entering ranges of GL Dates and Approved Dates. Finally, you can also enter the transaction Control amount.

   Additional Information: If your subsidiary has parent privileges, you can query transactions for any subsidiary. Otherwise, you can only query transactions for which your subsidiary is the sender or receiver.

3. Choose the Find button to search for matching transactions. To enter new query information, choose the Clear button.

   The Enter Intercompany Transaction window will appear, displaying the first matching transaction found.

4. (Sender only) If the transaction's status is Review, choose the Recall button. The status will change back to New.

5. Modify the transaction details and amounts on the Enter Intercompany Transaction window.

   Additional Information: If the transaction status is Approved, you can only modify the Note.

   Note: If you are the receiving subsidary, you cannot modify the sender's accounts or amounts.

6. (Sender) When you are done making changes, choose the Submit button to save your work and submit the transaction to CENTRA. Optionally, if you are entering an automatically approved transactions, choose the Approve button.

7. (Receiver) When you are done making changes, choose Approve to save your work and approve the transaction. Optionally, choose the Reject button to reject the transaction.

▶ (Receiver) To approve or reject an intercompany transaction:

1. Navigate to the Find Transactions window.
2. Enter your transaction query information.
3. Choose the Find button to search for matching transactions.

   The Enter Intercompany Transaction window will appear, displaying the first matching transaction found.
4. Review the transaction information that was sent by the other subsidiary for approval.

To approve the intercompany transaction:

- Select Receiver from the poplist, then enter your subsidiary's intercompany transaction journal lines.
- Choose Approve.

To reject the intercompany transaction:

- Choose Reject.

Suggestion: Use the Note field to enter your reason for rejecting the transaction.

Note: You cannot reject a transaction that was automatically approved by the sender.

▶ (Sender) To mark an intercompany transaction for deletion:

Use these steps to mark a transaction whose status is Review or Rejected for deletion. **Note:** These steps do not delete approved transactions. See: Deleting Approved Intercompany Transactions: page 3 – 27.

1. Navigate to the Find Transactions window.
2. Enter your transaction query information.
3. Choose the Find button to search for matching transactions.

   The Enter Intercompany Transaction window will appear, displaying the first matching transaction found.

4. Choose Delete. The transaction will be deleted the next time you run the Intercompany Transfer Program.

   Note: You can only delete a transaction if its status is New or Rejected.

See Also

Defining Recurring Intercompany Transactions: page 3 – 21

Reversing Approved Intercompany Transactions: page 3 – 25

Deleting Approved Intercompany Transactions: page 3 – 27

Running the Intercompany Transfer Program: page 3 – 25

CENTRA Overview: page 3 – 13

Setting Up Centralized Transaction Approval (CENTRA): page 6 – 108

Entering Intercompany Transaction Journal Lines

Intercompany transaction journal lines must be entered for both the sending and receiving subsidiary. Each subsidiary's completed journal entry will consist of one or more lines of offset accounts and their amounts and one intercompany clearing account whose transaction amount balances the journal.

▶ **To enter intercompany transaction journal lines:**

1. On the Enter Intercompany Transaction window, select Sender or Receiver from the poplist.
2. For each journal line, enter the Line number, Account, and the Debit or Credit amount.

   Note: As you enter your journal lines, General Ledger will calculate the journal balancing amount and enter it in the appropriate column (Debit or Credit) of the Intercompany Clearing Account line.
3. Enter the Intercompany Clearing Account. The account must have been defined as one of the subsidiary's intercompany clearing accounts.

Once you are done entering your journal lines, the intercompany clearing account amount must be the same as the amount, if any,

entered in the Control field. If not, you will get an error when you submit the intercompany transaction.

If you are entering the receiving subsidiary's transaction journal lines, the intercompany clearing account amount must offset the sender's intercompany clearing account amount. For example, if the sender's amount is a debit of $20,000, your amount must be a credit of $20,000. If not, when you approve the intercompany transaction you will get an error noting that the transaction is out of balance.

See Also

Entering Intercompany Transactions: page 6 – 112

Reversing Approved Intercompany Transactions: page 3 – 25

Deleting Approved Intercompany Transactions: page 3 – 27

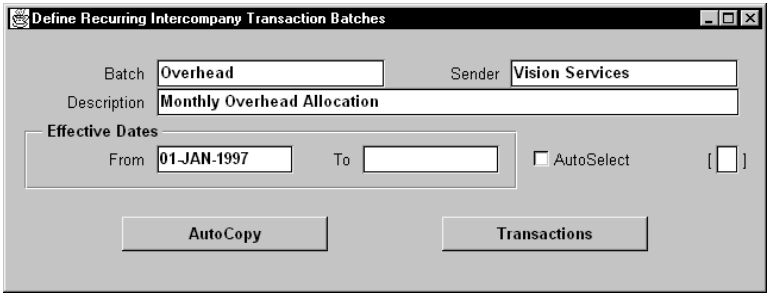
Running the Intercompany Transfer Program: page 3 – 25

CENTRA Overview: page 3 – 13

Setting Up Centralized Transaction Approval (CENTRA): page 6 – 108

Defining Recurring Intercompany Transactions

Define recurring intercompany transactions if you regularly make the same intercompany transactions between subsidiaries. For example, if one of your subsidiaries rents office space owned by your parent, you may need to make monthly entries to record the reciprocal intercompany receivable and payable. You can simplify this by defining a recurring intercompany transaction, then generating the transaction when needed.

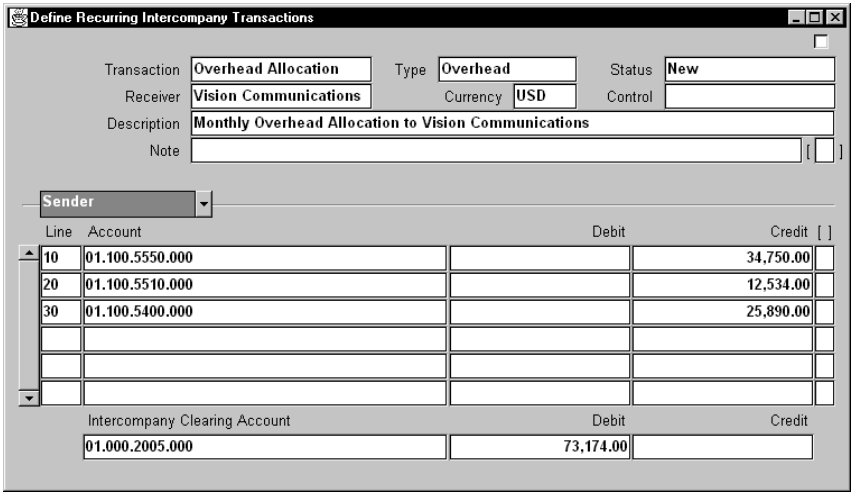


▶ **(Sender) To define a recurring intercompany transaction batch:**

1. Navigate to the Define Recurring Intercompany Transaction Batches window. General Ledger automatically enters your subsidiary name in the Sender field.
2. (Optional) Enter a description for your recurring batch.
3. Enter the range of Effective Dates to limit use of the recurring intercompany transaction to a specific time interval.

Attention: To prevent recurring intercompany journal batches based on the effective dates from being generated, the generation date must fall outside the effective date range of all the transactions in the batch.

4. Mark the AutoSelect check box if you want this recurring intercompany transaction batch to be selected automatically when you generate recurring intercompany transactions. If you do not check this box, you must manually select the batch in the Generate Recurring Transactions window.
5. (Optional) Choose AutoCopy to copy the transactions from an existing recurring intercompany transaction batch.
6. Choose Transactions to define the transactions in your recurring intercompany transaction batch.
7. Save your work.



▶ **(Sender) To define recurring intercompany transactions:**

1. Choose the Transactions button from the Define Recurring Intercompany Transaction Batches window. The Define Recurring Intercompany Transactions window appears.
2. Enter a Transaction name.
3. Enter a transaction Type or select one from the list of values.
4. Enter or select the Receiver. This is the name of the CENTRA subsidiary who is the other party to your intercompany transaction.
5. Enter the transaction's Currency.
6. (Optional) Enter a Control amount. If entered, the amount must be the same as the amount calculated for your clearing account.
7. (Optional) Enter a transaction Description.
8. (Optional) Enter a Note.
9. Select Sender from the poplist, then enter your intercompany transaction journal lines. See: Entering Intercompany Transaction Journal Lines: page 3 – 20.
10. (Optional) Select Receiver from the poplist, then enter the receiving subsidiary's intercompany transaction journal lines.

    Note: When creating an automatically approved transaction, you must enter the receiver's intercompany transaction journal lines.
11. Save your work.
12. Repeat the steps above for any other transactions in the batch.

See Also

Entering Intercompany Transactions: page 6 – 112

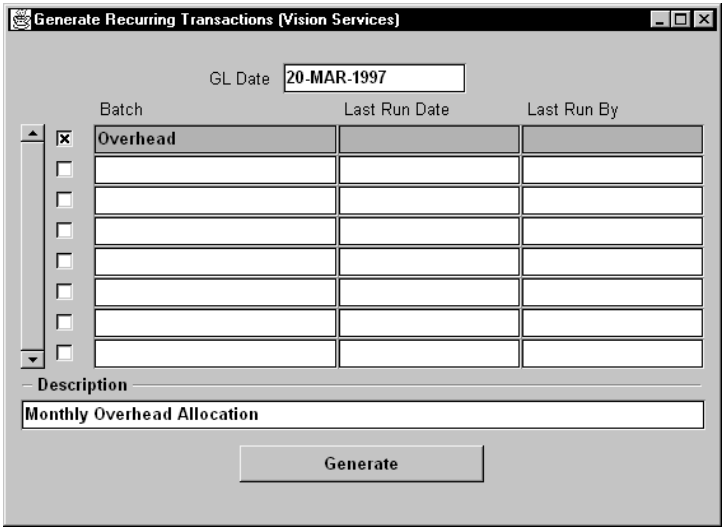
CENTRA Overview: page 3 – 13

Setting Up Centralized Transaction Approval (CENTRA): page 6 – 108

Generating Recurring Intercompany Transactions

You must generate your recurring intercompany transactions to submit them to the CENTRA database. After generating your transactions, the

receiving subsidiary can review the transactions and approve or reject them.



▶ **To generate recurring intercompany transactions:**

1. Navigate to the Generate Recurring Transactions window.
2. Enter the GL Date to use for the transactions. The available intercompany transaction batches will appear in the window.
3. Select the batches whose transactions you want to generate by marking the check box to the left of the Batch name. Any batches which you defined with the AutoSelect option enabled will already be selected. If you do not want to generate those transactions, clear the selection check box.
4. Choose Generate to submit your transactions.

See Also

Defining Recurring Intercompany Transactions: page 3 – 21

Entering Intercompany Transactions: page 6 – 112

CENTRA Overview: page 3 – 13

Setting Up Centralized Transaction Approval (CENTRA): page 6 – 108

Reversing Approved Intercompany Transactions

Once an intercompany transaction has been approved, the sender can choose to reverse the transaction later. You can only reverse a transaction whose status is Approved.

▶ **To reverse an approved intercompany transaction:**

1. Navigate to the Find Transactions window.
2. Enter your transaction query information.
3. Choose the Find button to search for matching transactions.

   The Enter Intercompany Transaction window will appear, displaying the first matching transaction found.
4. Choose the Reverse button. This will create a new intercompany transaction, but will not submit it to the CENTRA system.
5. Query the new transaction. Choose Submit to send the transaction for approval. If you are entering an automatically approved transaction, choose Approve.

See Also

Entering Intercompany Transactions: page 6 – 112

Defining Recurring Intercompany Transactions: page 3 – 21

CENTRA Overview: page 3 – 13

Running the Intercompany Transfer Program

Run the Intercompany Transfer program to:

- Populate the GL_INTERFACE table with all approved intercompany transactions for which your subsidiary was the sender or receiver.
- Remove from the central CENTRA system all transactions whose status is Delete.
- Automatically run Journal Import after populating the GL_INTERFACE table.

Suggestion: Run the Intercompany Transfer program regularly, We suggest running the program at the end of each

parent accounting period, as part of your monthly closing procedures. See: The CENTRA Accounting Cycle: page 3 – 13.

▶ **To run the Intercompany Transfer program:**

1. Navigate to the Submit Requests window.
2. Select the concurrent program named Program – Intercompany Transfer.
3. Enter the program parameters.
4. Submit the request.

See Also

CENTRA Overview: page 3 – 13

Entering Intercompany Transactions: page 6 – 112

Defining Recurring Intercompany Transactions: page 3 – 21

Intercompany Transfer Program Parameters

When you run the Intercompany Transfer program, specify the following parameters:

Subsidiary: Enter the name of your subsidiary. General Ledger will only transfer intercompany transactions for which the subsidiary is the sender or the receiver.

Run Journal Import: Enter Yes to have General Ledger run Journal Import immediately after completing the intercompany transfer. Enter No if you want to run Journal Import manually.

Create Summary Journal: Enter Yes to have General Ledger create summary journals from your intercompany transaction data. Enter No to create detail journals.

Period: Enter the period for which you want to transfer intercompany transactions. If you leave this field blank, General Ledger will transfer all transactions whose status is approved.

See Also

Running the Intercompany Transfer Program: page 3 – 25

CENTRA Overview: page 3 – 13

Entering Intercompany Transactions: page 6 – 112

Defining Recurring Intercompany Transactions: page 3 – 21

Deleting Approved Intercompany Transactions

Periodically, run the Delete Intercompany Transactions program to remove any old approved intercompany transactions that have already been downloaded to your parent or subsidiaries' sets of books.

> **Caution:** Do not run the Delete Intercompany Transactions program on approved transactions that you have not yet entered into your general ledger. If you do, you will not be able to run reports on or populate the GL_INTERFACE table with those transactions.

1. Navigate to the Submit Requests window.
2. Select the concurrent program named Program – Delete Intercompany Transactions.
3. On the Parameters window, enter the Cutoff Days. This is the number of days (preceeding the current date) for which transactions will be retained. General Ledger will delete all approved intercompany transactions whose GL date is earlier than the current date less the Cutoff Days.

   For example, if the current date is August 31 and you enter 62 as the Cutoff Days, the system will delete all approved intercompany transactions whose GL date is earlier than July 1.
4. Submit the request.

See Also

Reversing Approved Intercompany Transactions: page 3 – 25

Entering Intercompany Transactions: page 6 – 112

Defining Recurring Intercompany Transactions: page 3 – 21

CENTRA Overview: page 3 – 13

Global Consolidation System

Use the Global Consolidation System (GCS) to consolidate multiple companies whose accounting information is maintained in multiple sets of books. If your sets of books reside in multiple Applications instances, you must maintain dummy sets of books for those subsidiaries whose sets of books are located external to the Applications instance where you plan to perform your consolidation activities.

> **Additional Information:** If you maintain your parent and all of its subsidiaries within one set of books ***and*** you do not have average balance processing enabled, you do not need to use the GCS to view and report on your consolidated financial information.
>
> See: Accounting for Multiple Companies with a Single Set of Books: page 3 – 3.

The Consolidation Process

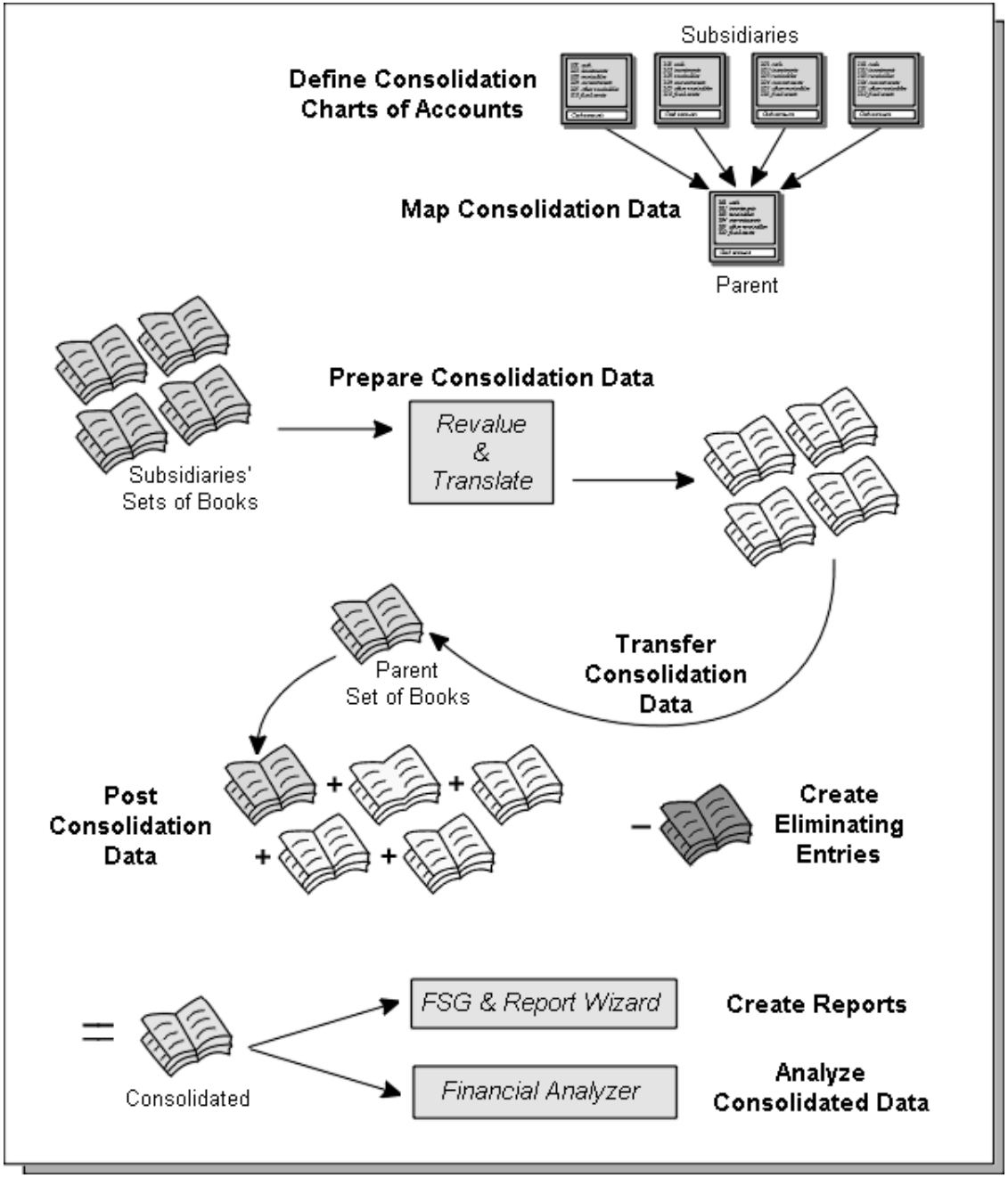
The typical consolidation process includes eight steps, illustrated in Figure 3 – 1:

1. **Define Consolidation Charts of Accounts:** Carefully planning your parent and subsidiary charts of accounts can help simplify the consolidation process. We recommend that you review the suggestions presented earlier in this chapter when you are designing and setting up your parent and subsidiary charts of accounts and sets of books.
2. **Map Consolidation Data:** The first step in an actual consolidation is to define how your subsidiary accounts map to your parent accounts. The mapping determines how your subsidiary balances roll up into the consolidated ledger.
3. **Prepare Consolidation Data:** You prepare your subsidiary balances before you transfer them to the parent. Data preparation involves revaluing balances and translating foreign currency amounts.

   > **Note:** If you use Multiple Reporting Currencies, you may be able to bypass the translation step by consolidating directly from a subsidiary's reporting set of books to your parent set of books. See: Preparing Subsidiary Data: page 3 – 51

4. **Transfer Consolidation Data:** Once your subsidiary data has been prepared, you transfer it to the parent, where it will be consolidated.

Figure 3 – 1
Consolidation Process



5. **Post Consolidation Data:** After gathering all of your subsidiaries' consolidation data, you combine it with your parent's data by posting the consolidation journals that are created in the parent set of books when the subsidiary data is transferred.
6. **Create Eliminating Entries:** Once your parent and subsidiary data has been combined, you can enter your eliminating journal entries.
7. **Report on Consolidated Balances:** Your balances are now consolidated and ready for reporting.
8. **Analyze Consolidated Data:** Directly link your consolidated data to multi–dimensional online analytical processing (OLAP) tools. You can review and analyze your consolidated reports, and prepare operational and financial analyses for your management team.

What Can You Consolidate?

With GCS you can consolidate any business dimension at any level of detail from any point of view:

Chart of Accounts: Map any subsidiary chart of accounts structure into your consolidated parent, regardless of differences in the account structure.

Level of Detail: Consolidate detail transactions, detail balances, or summary balances.

Balance Type: Consolidate actual, average, translated, budget, and statistical balances.

Calendar: Use any accounting calendar for the parent set of books into which you consolidate your subsidiaries.

Currency: Maintain subsidiary sets of books in a different currency than your parent. Simply revalue and translate balances as needed before transferring consolidation data to your parent.

See Also

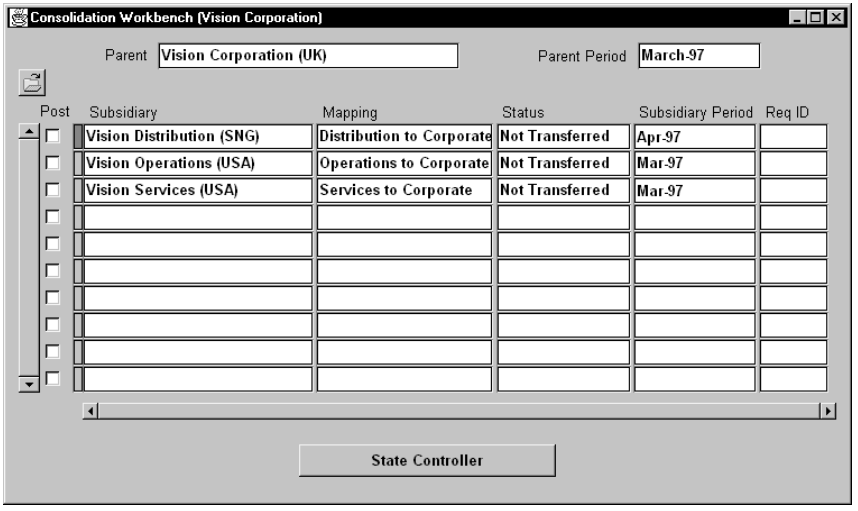
Performing Multi–company Accounting in General Ledger: page 3 – 2

Accounting for Multiple Companies with Multiple Sets of Books: page 3 – 7

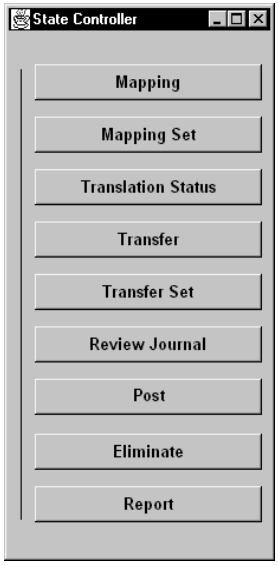
Multiple Reporting Currencies Overview: page 7 – 49

Consolidation Workbench

The Consolidation Workbench provides a central point of control for consolidating an unlimited number of subsidiaries to your parent, while keeping you informed about each subsidiary's consolidation status. The workbench also monitors subsidiary account balances for any changes that occur after the subsidiary data has already been transferred to your parent set of books.



From the Consolidation Workbench you access the State Controller, which is a navigation tool to guide you through the consolidation process.



From the State Controller, you can quickly select the consolidation step you want to perform. Each State Controller button corresponds to one of the functional steps of a consolidation:

Functional Step	State Controller Buttons
Map Consolidation Data	Mapping; Mapping Set
Prepare Consolidation Data	Translation Status
Transfer Consolidation Data	Transfer; Transfer Set
Post Consolidation Data	Review Journal; Post
Create Eliminating Entries	Eliminate
Report on Consolidated Balances	Report

Using the State Controller

Selecting a State Controller button will open the General Ledger window related to the consolidation step you need to complete. The section below provides a functional overview of the consolidation steps, an outline of the related State Controller actions you need to perform to complete the consolidation step, and references to the detailed task descriptions for each action.

Define Your Consolidation Chart of Accounts

- Carefully plan your parent and subsidiary charts of accounts. This will help simplify the consolidation process. We recommend that you review the suggestions presented earlier in this chapter for creating multiple sets of books for multiple companies. See: Accounting for Multiple Companies with Multiple Sets of Books: page 3 – 7

  Note: The State Controller does not provide access to the General Ledger windows needed to complete this consolidation step.

Map Consolidation Data (Mapping; Mapping Set)

1. Choose the State Controller's Mapping button to define (or modify, as needed) a consolidation mapping for each subsidiary set of books you want to consolidate to your parent. When you define the mapping, choose a consolidation method. You can consolidate actual, average, translated, budget, or statistical balances. You can also consolidate actual journal entry transaction details from a subsidiary set of books. See: Mapping Subsidiaries to Your Parent: page 3 – 38.

   Note: If you have average balance processing enabled, your choice of consolidation method determines whether you should consolidate into a consolidation or non–consolidation set of books.

2. Select rules to specify how to map accounts from each subsidiary into your parent. See: Selecting Mapping Rules: page 3 – 40.

3. (Optional) Choose the State Controller Mapping Set button to create a set of consolidation mappings that you can use to transfer multiple subsidiaries' data to your parent at the same time.

Prepare Consolidation Data (Translation Status)

1. If any of your sets of books have balance sheet accounts that are denominated in a foreign currency, revalue the balances to reflect the impact of any changes in exchange rates. Post the resulting revaluation journal. See: Preparing Subsidiary Data: page 3 – 51.

2. Choose the State Controller's Translation Status button to check the current status of your subsidiary translations. Translate the account balances for any subsidiary set of books whose functional currency differs from the parent. Translate to the functional currency of the parent set of books. See: Preparing Subsidiary Data: page 3 – 51.

3. Run a trial balance report for each subsidiary set of books, using the parent set of book's functional currency. These reports will help you reconcile your subsidiaries to the parent.

Transfer Consolidation Data (Transfer; Transfer Set)

1. Open the accounting period (in your parent set of books) that you want to use for your consolidation. See: Opening and Closing Accounting Periods: page 6 – 119.

2. Choose the State Controller's Transfer button to transfer your consolidation data. General Ledger creates an unposted

consolidation journal batch in your parent set of books. See: Transferring Subsidiary Data to Your Parent: page 3 – 54.

Optionally, choose the State Controller's Transfer Set button to transfer consolidation data from multiple subsidiaries, as defined by a mapping set. See: Transferring Consolidation Sets: page 3 – 59.

3. If you use the audit mode when transferring your consolidation data, review the consolidation audit reports.

4. If you use audit mode, purge the consolidation audit data to delete the audit details associated with your consolidation. See: Purging Consolidation Audit Data: page 3 – 73.

Post Parent and Subsidiary Amounts

1. Choose the State Controller's Review Journal button to review or modify the unposted consolidation journal batch. See: Posting Subsidiary Data: page 3 – 62.

2. Choose the State Controller's Post button to post your consolidation batch to your parent set of books. See: Posting Subsidiary Data: page 3 – 62.

3. Review the results of your consolidation.

   - Request standard listings and accounting reports to review the details associated with each of your consolidations. See: Running Standard Reports and Listings: page 10 – 2.

Create Eliminating Entries

1. Choose the State Controller's Eliminate button to create, as needed, journal entries in your parent set of books for your consolidation eliminations. See: Creating Eliminating Entries: page 3 – 64.

2. Post the eliminating entries.

Report on Consolidated Balances

- Choose the State Controller's Report button to run your consolidated and consolidating reports. You can run standard reports, or use the Financial Statement Generator or GL Desktop Integrator Report Wizard to define custom consolidated reports for your parent set of books. See: Overview of the Financial Statement Generator: page 5 – 3.

Note: You can report on multiple sets of books in the same report as long as each set of books shares the same account structure and calendar.

Analyze Consolidated Results

- Use Oracle Financial Analyzer to perform sophisticated multi–dimensional analysis of your consolidated data. See: *Integrating Financial Analyzer with Oracle General Ledger*

  Note: The State Controller does not provide access to the General Ledger windows needed to complete this consolidation step.

State Controller Button Colors

To help guide you in completing your consolidation steps, the State Controller buttons will be displayed in one of three colors. The colors and their meanings are as follows:

Blue: represents a recommended step.

Gray: represents a step that is not recommended. Optionally, the button might be disabled instead of colored gray.

Red: represents a warning. For example, a red Translation Status button indicates that the subsidiary's translated balances are out of date.

When you select a subsidiary from the Consolidation Workbench, the State Controller's buttons will change color based on which steps you've performed or need to perform for that subsidiary. After you successfully complete a consolidation step, the State Controller buttons may change color to reflect the current status. For example, the Review Journal button is gray until you have successfully transferred your subsidiary data to your parent and imported the consolidation journal. After these steps complete successfully, the Review Journal button's color changes to blue, to indicate that reviewing the consolidation journal is now a recommended step.

See Also

Global Consolidation System: page 3 – 28

Mapping Subsidiaries to Your Parent: page 3 – 38

Preparing Subsidiary Data: page 3 – 51

Transferring Subsidiary Data to Your Parent: page 3 – 54

Transferring Consolidation Sets: page 3 – 59
Posting Subsidiary Data: page 3 – 62
Creating Eliminating Entries: page 3 – 64
Purging Consolidation Audit Data: page 3 – 73

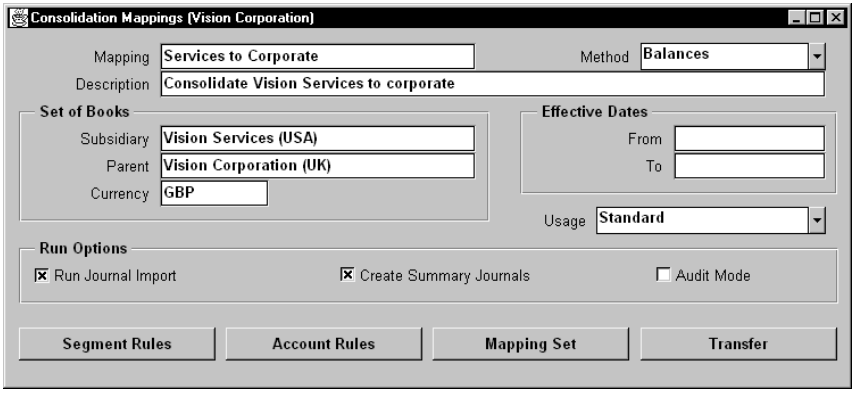
Mapping Subsidiaries to Your Parent

To consolidate multiple sets of books that have different functional currencies, accounting calendars, or charts of accounts, you must first map your subsidiaries' charts of accounts to your parent's chart of accounts.

A consolidation mapping is a set of instructions for mapping accounts or entire account segments from a subsidiary set of books to the parent set of books. When you subsequently transfer amounts from a subsidiary to your parent, General Ledger creates an unposted consolidation journal batch in your parent set of books based on the subsidiary's mapping information.

> **Additional Information:** You define one consolidation mapping for each subsidiary. If you want to change how a subsidiary consolidates to your parent, change the subsidiary's consolidation mapping before you transfer the data.

You can group multiple consolidation mappings into a consolidation mapping set. You can then transfer the mapping set to your parent rather than transferring each subsidiary's data separately. See: Creating Mapping Sets: page 3 – 48.



Prerequisites

- ❑ Define your parent and subsidiary sets of books. If you have average balance processing enabled, determine if the parent set of books needs to be a consolidation or non–consolidation set of books.

▶ **To define a consolidation mapping:**

1. Navigate to the Consolidation Mappings window.
2. Enter a Mapping name.
3. Choose a consolidation Method.

   Balances: Consolidate actual, average, translated, budget, or statistical balances. This method does not include journal entry detail. If you have average balance processing enabled, your parent should be defined as a consolidation set of books with average balances enabled.

   Transactions: Consolidate actual journal entry detail from a subsidiary set of books. You can use this method only if both sets of books have the same functional currency. You cannot use this method for budgets. If you have average balance processing enabled, your parent should be defined as a non–consolidation set of books with average balances enabled.
4. (Optional) Enter a Description for the mapping.
5. Enter the name of the Subsidiary set of books you will be consolidating.
6. Enter the Parent set of books name.

   If you plan to consolidate budgets, your subsidiary and parent sets of books must share the same calendar and functional currency.
7. Enter the Currency to use for the consolidation:

   - If you are consolidating balances, enter the parent set of book's functional currency. Optionally, enter STAT to consolidate statistical balances.
   - If you are consolidating transactions, enter the parent set of book's functional currency. This must be the same as the subsidiary set of book's functional currency.
8. Enter a range of Effective Dates for which the consolidation mapping can be used. If you use the mapping to transfer consolidation data for periods that fall outside the effective date range, the transfer will fail.
9. If you have average balance processing enabled, select a default Usage type from the poplist.

   Standard: Only standard balances will be transferred to the parent set of books.

Average: Only average balances will be transferred to the parent set of books.

Standard & Average: Both standard and average balances will be transferred to the parent set of books.

Additional Information: You can create separate consolidation mappings for standard and average balances. This is helpful if you want to use different mapping rules to get different levels of detail. For example, you might map standard balances so you can view consolidated totals for each cost center within each company. However, you might map your average balances so you can view consolidated totals for each company.

Note: If you choose Transactions as your consolidation method, General Ledger will enter Standard as the Usage type. You cannot override this when you transfer your subsidiary data.

10. Select your consolidation run options. See: Consolidation Run Options: page 3 – 46. You can change these when you transfer your subsidiary data.
11. Choose the Account Rules button to define rules to map subsidiary accounts into parent accounts. Choose the Segment Rules button to define rules to map subsidiary account segments into parent account segments.
12. Save your work.

Selecting Mapping Rules

Use segment rules, account rules, or a combination of both to specify how to consolidate balances or transactions from your subsidiary to your parent.

Segment rules: map subsidiary account segments to parent account segments. For example, you can map your subsidiary's Department segment to your parent's Cost Center segment.

Account rules: map a specific subsidiary account or a range of accounts to a specific account in your parent set of books. For example, you can map subsidiary account 02.300.5400.100 to account 01.100.3000.000.000 in your parent set of books. Or, you might map the entire range of subsidiary accounts 02.300.5400.100 through 02.300.6999.100 to account 01.100.3000.000.000 in your parent set of books.

Notes:

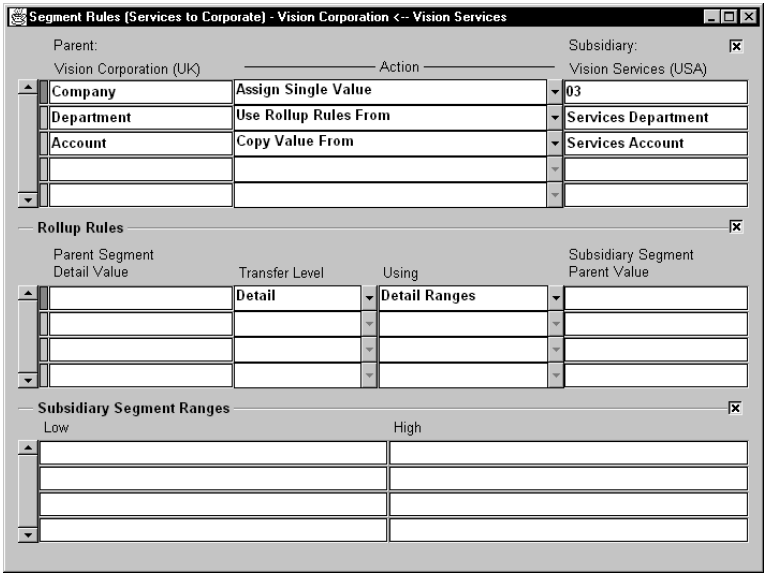
- You must define a segment rule action for each segment in your parent's chart of accounts. You cannot define more than one action per parent segment.
- Segment rules are preferable to account rules because:
  - It's fast and easy to create a consolidation by using segment rules. For example, if your parent account has only three segments, you can map a subsidiary's entire chart of accounts with just three segment rules.
  - Consolidations based on segment rules process faster.

Suggestion: Use account rules only for specific exceptions where a subsidiary account cannot be mapped correctly with a segment rule.

- Account rules override segment rules if there is any conflict.
- If you define segment rules for dependent segments in your chart of accounts, the list of values for the dependent segment value may appear to contain duplicate entries (if you have defined the same dependent value and description for different independent segment values). Choose any entry with the appropriate value; the Global Consolidation System does not use the description.

▶ **To enter segment rules:**

1. Navigate to the Consolidation Mappings window.
2. Enter or query a consolidation mapping.
3. Choose the Segment Rules button.



4. For each subsidiary segment being mapped, enter the Parent segment name to which it will map, an Action, and the Subsidiary segment name. You can use only one action for each parent segment. Possible Actions include:

   Copy Value From: Copy all values in your subsidiary segment to the same values in your parent segment. The segments do not have to use the same value set, but must use the same segment values.

   > **Note:** This action produces the same result as the Copy Value segment rule in earlier versions of General Ledger.

   Assign Single Value: Assign one specific value that will be used for the parent segment. You must enter the value that the parent chart of accounts will use.

   Suggestion: Use this action when your parent account has more segments than your subsidiary account.

   > **Note:** This action produces the same result as the Single Value segment rule in earlier versions of General Ledger.

   Use Rollup Rules From: Map values from your subsidiary segments to your parent segments using the rule specified in the Rollup Rules region.

5. If you chose the Use Rollup Rules From action in the previous step, enter the mapping rules in the Rollup Rules region.

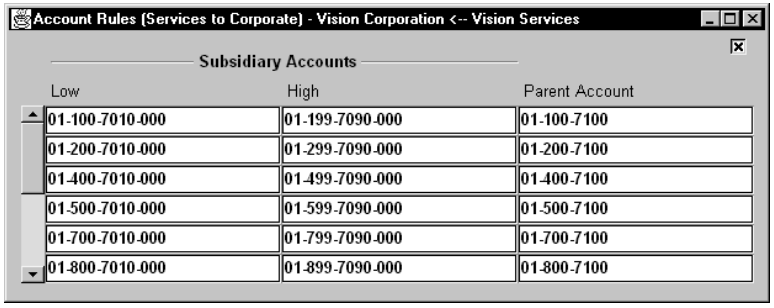
   See: Rollup Rules: page 3 – 44

6. Save your work.

Additional Information: Once you save your work, you cannot modify your rollup rules, except to change the parent and subsidiary segment detail values. To change a rollup rule, delete it then create a new one.

▶ **To enter account rules:**

1. Navigate to the Consolidation Mappings window.
2. Enter or query a consolidation mapping.
3. Choose the Account Rules button.



4. Enter the Subsidiary Accounts that you want to consolidate. If you enter multiple ranges, they must not overlap.
5. Enter the Parent Account to which you want to map each subsidiary account range.
6. Save your work.

See Also

Using Summary Accounts: page 3 – 45

Consolidation Run Options: page 3 – 46

Global Consolidation System: page 3 – 28

Consolidation Workbench: page 3 – 32

Transferring Subsidiary Data to Your Parent: page 3 – 54

Transferring Consolidation Sets: page 3 – 59

Posting Subsidiary Data: page 3 – 62

Creating Eliminating Entries: page 3 – 64

Defining Sets of Books: page 6 – 46

Notes on Consolidating Average Balances: page 3 – 9

Rollup Rules

You can choose one of four rollup rules when specifying segment rules for your consolidation mapping. A rollup rule consists of a Transfer Level value and a Using value, entered in the Segment Rules window. The four rollup rules are shown in the following table:

Transfer Level	Using	Resulting Effect
Detail	Detail Ranges	Maps a range of detail values from your subsidiary set of books into one detail value in your parent set of books. **Note:** This rule produces the same result as the Detail Rollup segment rule in earlier versions of General Ledger.
Detail	Parent	Maps a parent value from your subsidiary set of books into a detail value in your parent set of books. **Note:** This rule produces the same result as the Parent Rollup segment rule in earlier versions of General Ledger.
Summary	Parent	Maps a subsidiary segment parent value into a segment in your parent set of books. This consolidates balances from the summary account associated with the subsidiary segment parent value. **Note:** This rollup rule can only be used with the balances consolidation method.
Summary	Parent Ranges	Maps one or more ranges of subsidiary segment parent values into a segment value in your parent set of books. This consolidates balances from the summary accounts associated with the subsidiary segment parent values. **Note:** This rollup rule can only be used with the balances consolidation method.

Table 3 – 4 (Page 1 of 1) Rollup Rules

When specifying a rollup rule, you must enter the Parent Segment Detail Value, Transfer Level, and Using fields. If you select the Detail / Parent or Summary / Parent rules, you must also enter a Subsidiary Segment Parent Value. If you select the Detail / Detail Ranges or Summary / Parent Ranges rules, you must enter Low and High values for the Subsidiary Segment Ranges.

- You can enter multiple rollup rules for a single segment as long as the segment values specified in each rule do not overlap.
- You can enter more than one subsidiary segment range as long as the segment values included in the ranges do not overlap.

See Also

Consolidation Run Options: page 3 – 46

Global Consolidation System: page 3 – 28

Consolidation Workbench: page 3 – 32

Transferring Subsidiary Data to Your Parent: page 3 – 54

Transferring Consolidation Sets: page 3 – 59

Posting Subsidiary Data: page 3 – 62

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Defining Sets of Books: page 6 – 46

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Using Summary Accounts

You can choose to consolidate balances from your subsidiaries' summary accounts when you do not want to consolidate detail accounts. A summary consolidation will generally run faster than a detail consolidation because there is less data to transfer.

> **Note:** You can only consolidate summary accounts if you are using the balances consolidation method.

When you transfer your subsidiary data for a summary consolidation, General Ledger will check for overlapping accounts. If overlapping accounts are defined solely within your segment rules, the consolidation transfer will fail and the system will generate an exception report showing which accounts overlapped.

If accounts defined by your segment rules overlap with accounts defined by your account rules, the account rules will override the segmetn rules. General Ledger will correct any double–counted balances that result from the overlapped accounts.

If your subsidiary account has more segments than your parent, one of your subsidiary segments will be left unmapped. During a summary consolidation, the unmapped segment will be treated as a summary account segment with a value of ”T”.

▶ **To map subsidiary summary accounts:**

1. Specify segment rules for your consolidation mapping.
2. For your account segments, select the Use Rollup Rules From action.
3. For your rollup rules, use either the Summary / Parent or Summary / Parent Ranges rule.
4. Select your summary accounts. For the Summary / Parent rollup rule, enter the summary account in the Subsidiary Segment Parent Value field. For the Summary / Parent Ranges rollup rule, enter a range of summary accounts in the Low and High fields of the Subsidiary Segment Ranges region.

See Also

Rollup Rules: page 3 – 44

Mapping Subsidiaries to Your Parent: page 3 – 38

Global Consolidation System: page 3 – 28

Consolidation Workbench: page 3 – 32

Consolidation Run Options

When you create a consolidation mapping or mapping set you can select any of three run options. You can override these selections when you transfer subsidiary data to your parent. The three consolidation run options are:

Run Journal Import: Checking this option will launch Journal Import after your subsidiary data has been transferred. This creates an unposted consolidation batch in your parent set of books automatically.

General Ledger names your batch in the following format: *<Date> <Consolidation Name> Consolidation <Request ID>: <Balance Type> <Group ID>*; for example, 31–JAN–95 US to Global Consolidation 50835:A 534. You may not want to run Journal Import if you want to schedule your batch processes to run later or if you want to transfer consolidating data across different machines or databases.

If you choose not to run Journal Import, the transfer process populates the GL_INTERFACE table so that you can run Journal Import later.

Audit Mode: Check this option to keep a record of how accounts from your subsidiary set of books map to accounts in your parent set of books. You can then run the Consolidation Audit Report, the Disabled Parent Accounts Report, and the Unmapped Subsidiary Accounts Report to see consolidation audit information.

Suggestion: Use audit mode for new consolidations to ensure that your definition is correct and your sets of books are mapping as you expected. Once you have verified this, you can improve performance by disabling audit mode.

After your subsidiary data has been transferred and you have requested the audit reports, purge your consolidation audit data using the Purge Consolidation Audit Data window.

Create Summary Journals: Check this option to summarize all journal lines that affect the same account into two lines in the parent set of books. General Ledger creates one journal entry line for debits and one for credits to each account.

See Also

Global Consolidation System: page 3 – 28

Consolidation Workbench: page 3 – 32

Mapping Subsidiaries to Your Parent: page 3 – 38

Preparing Subsidiary Data: page 3 – 51

Transferring Subsidiary Data to Your Parent: page 3 – 54

Posting Subsidiary Data: page 3 – 62

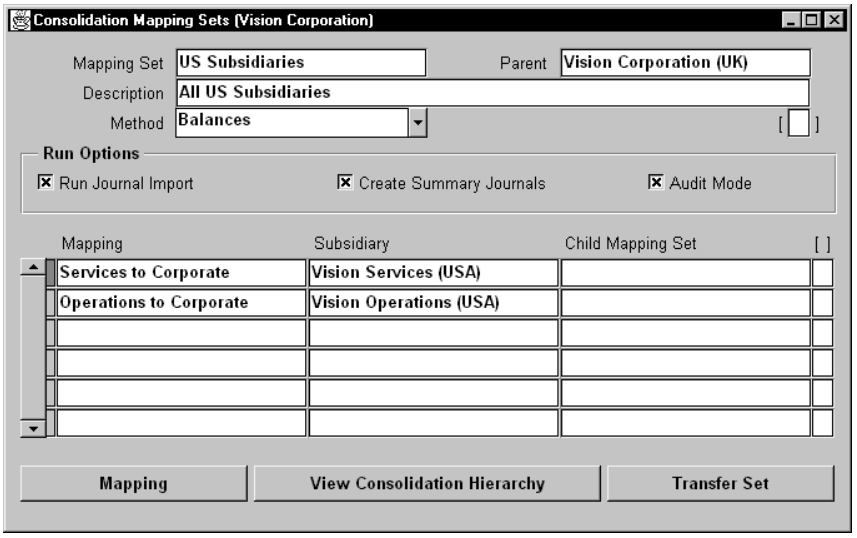
Creating Eliminating Entries: page 3 – 64

Importing Journals: page 1 – 108

Purging Consolidation Audit Data: page 3 – 73

Creating Mapping Sets

Create a mapping set to transfer consolidation data for multiple subsidiaries simultaneously.



▶ **To create a consolidation mapping set:**

1. Navigate to the Consolidation Mapping Sets window.
2. Enter a Mapping Set name, Parent set of books name, and Description of the mapping set.
3. Choose a consolidation Method.
4. Select your consolidation Run Options.
5. Enter the Mapping name for each subsidiary–to–parent mapping you want to include in the set. The mappings must use the same consolidation method you selected above.

   (Optional) To view or modify existing mappings or to create new mappings, choose the Mapping button. See: Mapping Subsidiaries to Your Parent: page 3 – 38.
6. (Optional) After you have finished entering mappings, choose the Transfer Set button to open the Transfer Consolidation Data Set window. From this window, you can enter your transfer set parameters then start the process of transferring the data from the subsidiaries in your mapping set to your parent set of books. If you don't want to transfer data now, go to the next step.

7. Save your work.

See Also

Consolidation Run Options: page 3 – 46

Global Consolidation System: page 3 – 28

Consolidation Workbench: page 3 – 32

Mapping Subsidiaries to Your Parent: page 3 – 38

Preparing Subsidiary Data: page 3 – 51

Transferring Subsidiary Data to Your Parent: page 3 – 54

Posting Subsidiary Data: page 3 – 62

Creating Eliminating Entries: page 3 – 64

Importing Journals: page 1 – 108

Purging Consolidation Audit Data: page 3 – 73

Consolidation Hierarchy Viewer

Use the Consolidation Hierarchy Viewer to display a multilevel consolidation structure in a graphical format. The Viewer makes it easy to visualize and analyze your consolidation structure, even if the structure includes multiple intermediate parents.

You can display the consolidation hierarchy vertically, horizontally, or in columns. You can expand or collapse the hierarchy at individual nodes to meet your viewing needs.

▶ **To view consolidation hierarchies:**

1. Navigate to the Consolidation Mapping Sets window.
2. Query the mapping set you would like to view as a hierarchy.
3. Choose the View Consolidation Hierarchy button.
4. When you have finished viewing the hierarchy, close the Consolidation Hierarchy Viewer window.

See Also

Global Consolidation System: page 3 – 28

Consolidation Workbench: page 3 – 32

Mapping Subsidiaries to Your Parent: page 3 – 38

Preparing Subsidiary Data: page 3 – 51

Transferring Subsidiary Data to Your Parent: page 3 – 54

Posting Subsidiary Data: page 3 – 62

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Importing Journals: page 1 – 108

Purging Consolidation Audit Data: page 3 – 73

Preparing Subsidiary Data

Prepare your subsidiary data by revaluing and translating balances before you transfer the balances to your parent.

Revalue Balances

If any of your subsidiary sets of books have balance sheet accounts that are denominated in a foreign currency, revalue the balances to reflect the impact of any changes in exchange rates (U.S. SFAS 52). Post the resulting revaluation journal.

See: Revaluing Balances: page 7 – 32

Translate Balances

If any of your subsidiary sets of books uses a functional currency different from your parent, you should translate the account balances before you transfer the subsidiary data to your parent. You should translate into the parent set of books' functional currency.

You can use the Global Consolidation System to check the translation status of any subsidiary set of books. Also, from the Translation Statuses window you can submit a request to rerun a translation.

> **Note:** From the Consolidation Workbench, you can only rerun translations that have already been run at least once for the period. You cannot modify a translation or define new translations. To define new translations, use the Translate Balances window.
>
> See: Translating Balances: page 7 – 37

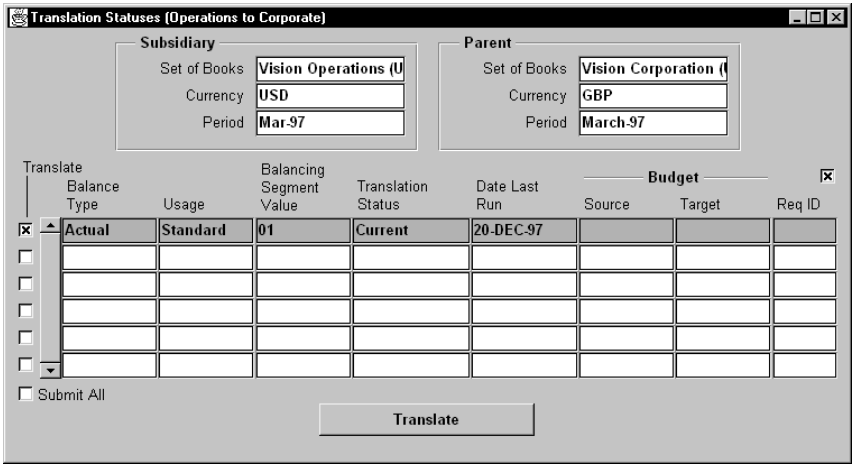
Multiple Reporting Currencies

If you use Multiple Reporting Currencies, you may be able to bypass the translation step by consolidating directly from a subsidiary's reporting set of books to your parent set of books. You will still need to run revaluation on the reporting set of books.

The primary issue to consider when deciding whether to consolidate directly from a subsidiary's reporting set of books is:

- **What accounting rules govern the parent's and subsidiary's business environments?** Since MRC is modeled after the accounting methodology described in SFAS #52 (U.S.), you should consider whether any differences between SFAS #52 and your parent's or subsidiary's governing accounting rules will

make it impractical to consolidate from the subsidiary's reporting set of books.



▶ **To check translation status for a subsidiary set of books:**

1. Navigate to the Consolidation Workbench.
2. Query the consolidation mapping of the subsidiary whose translation status you want to check.
3. Choose the Translation Status button from the State Controller.
4. Review the information on the Translation Statuses window. The Translation Status column will indicate whether a translation is Current or Not Current. The Date Last Run column will display the date that translation was last run.

▶ **To submit a translation:**

1. From the Translation Statuses window, select the translation you want to run by marking the Translate checkbox.
2. Choose the Translate button.

See Also

Revaluing Balances: page 7 – 32

Translating Balances: page 7 – 37

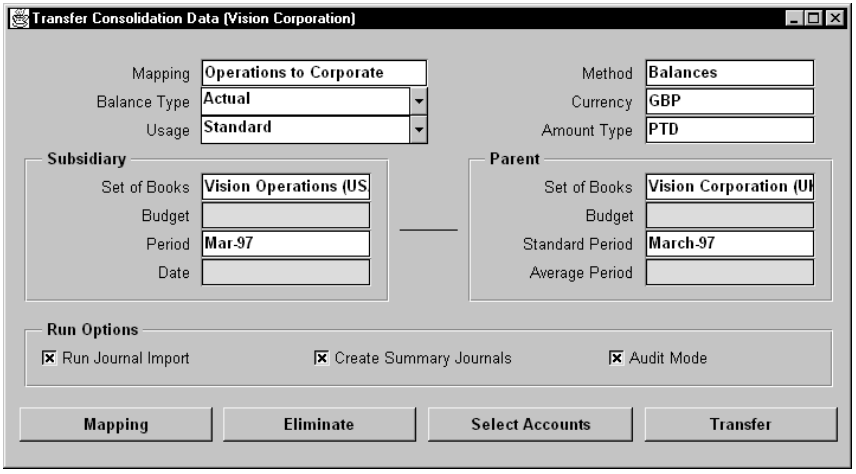
Global Consolidation System: page 3 – 28

Consolidation Workbench: page 3 – 32
Mapping Subsidiaries to Your Parent: page 3 – 38
Transferring Subsidiary Data to Your Parent: page 3 – 54
Posting Subsidiary Data: page 3 – 62
Creating Eliminating Entries: page 3 – 64

Transferring Subsidiary Data to Your Parent

Transfer the balances or transactions to be consolidated from your subsidiary set of books to your parent. General Ledger accumulates your subsidiary information based on the mapping rules you defined, then populates the GL_INTERFACE table with the consolidation data. You must then run Journal Import, either at the time you transfer your subsidiary data or later, using the Import Journals window, to create an unposted consolidation journal batch in your parent set of books.

> **Note:** You can initiate a subsidiary–to–parent transfer from the subsidiary set of books or from the parent set of books.



Prerequisites

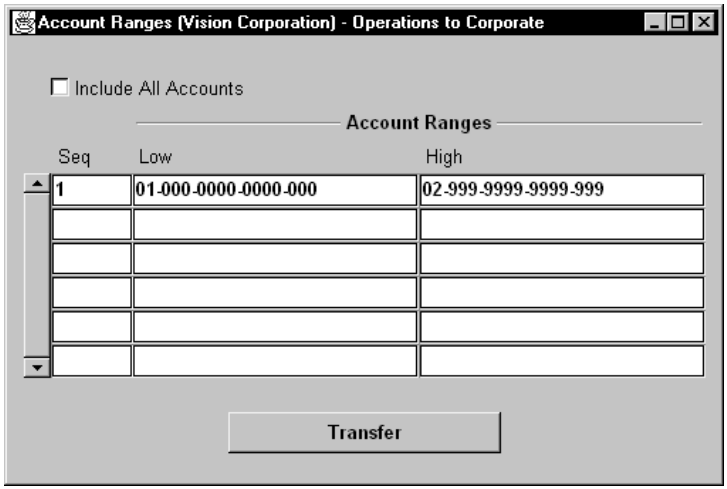
- ❑ Define a consolidation mapping for each subsidiary set of books you want to consolidate to your parent.
- ❑ Enter and post journals to your subsidiary set of books during the normal course of business.
- ❑ Revalue balances for any set of books with balance sheet accounts that are denominated in a foreign currency.
- ❑ If the subsidiary and parent sets of books have different functional currencies, translate the subsidiary set of book's balances into the parent set of book's functional currency.

Consolidating Balances

▶ **To consolidate actual balances:**

1. Navigate to the Consolidation Workbench window.
2. Select the consolidation mapping you want to transfer. The mapping must use the balances consolidation method.
3. Choose the Transfer button from the State Controller.

   The Transfer Consolidation Data window will appear, displaying the Method, Currency and Set of Books information defined for this mapping. If you have average balance processing enabled, the system will also display the default Usage type you selected.
4. Select Actual for the Balance Type.
5. If you have average balance processing enabled, select a Usage type to indicate what balances to consolidate; Standard, Average, or Standard & Average.
6. Enter the Amount Type of balances you want to consolidate, such as year–to–date (YTD) or period–to–date (PTD).
7. Enter the subsidiary's accounting Period that you want to consolidate.
8. Enter the Standard Period to which you want to consolidate in your parent set of books. You can consolidate to any period that is open or future enterable.
9. If you have average balance processing enabled, enter the Date of the subsidiary's average balances that you want to consolidate.
10. If you have average balance processing enabled, enter the Average Period to which you want to consolidate in your parent set of books.
11. (Optional) If desired, change your consolidation Run Options.



12. Choose the Select Accounts button to specify the account ranges you want to consolidate. Enter the Account Low and High for each range you want to consolidate.

    When you submit the transfer process with the Run Journal Import option enabled, General Ledger creates an unposted consolidation journal batch in your parent set of books that includes all the valid accounts within the range. If your consolidation range excludes some accounts from your subsidiary set of books, and your consolidation is run in audit mode, you can review any excluded accounts in the Unmapped Subsidiary Accounts Report.

    The range(s) you specify for this consolidation transfer will be the default range the next time you transfer data using the selected consolidation mapping.

13. Choose Transfer to launch a concurrent process to transfer your subsidiary data to your parent.

14. If you did not choose the Run Journal Import option for your transfer, use the Import Journals window after the transfer completes to create the consolidation journal batch in your parent set of books.

▶ **To consolidate budget balances:**

1. Navigate to the Consolidation Workbench window.
2. Select the consolidation mapping you want to transfer. The mapping must use the balances consolidation method.
3. Choose the Transfer button from the State Controller.

4. Select Budget for the Balance Type. The Usage type will change to Standard since General Ledger does not maintain average balance information for budgets. The Date and Average Period fields will also be disabled.
5. Enter the Amount Type of budget balances you want to consolidate, such as year–to–date (YTD) or period–to–date (PTD).
6. Specify a Budget name for both your subsidiary set of books and your parent set of books. Both budgets must be open or current. Your parent and subsidiary budgets must share the same periods.
7. Enter the subsidiary's budget Period and the parent's Standard Period to which you want to consolidate.

   Accept the default period ALL if you want to consolidate budget balances for all periods in the budget. You must enter a Budget Fiscal Year if you consolidate for all periods.
8. (Optional) If desired, change your consolidation Run Options.
9. Choose the Select Accounts button to specify the account ranges you want to consolidate. Enter the Account Low and High for each range you want to consolidate.
10. Choose Transfer to launch a concurrent process to transfer your subsidiary data to your parent.
11. If you did not choose the Run Journal Import option for your transfer, use the Import Journals window after the transfer completes to create the consolidation journal batch in your parent set of books.

Consolidating Transactions

You can consolidate transactions only if you use the Balance Type of Actual for the consolidation. If you have average balance processing enabled, you should consolidate into a non–consolidation set of books with average balances enabled.

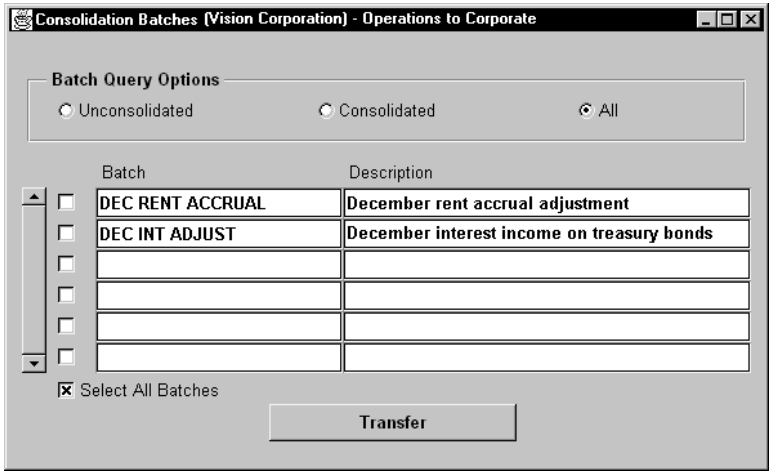
▶ **To consolidate transactions:**

1. Navigate to the Consolidation Workbench window.
2. Select the consolidation mapping you want to transfer. The mapping must use the transactions consolidation method.
3. Choose the Transfer button from the State Controller.

The Transfer Consolidation Data window will appear, displaying the Method, Currency and Set of Books information defined for this mapping.

> **Note:** General Ledger automatically enters Actual for the Balance Type, Standard for the Usage type and PTD for the Amount Type.

4. Enter the subsidiary's accounting Period from which you want to consolidate.
5. Enter the Standard Period to which you want to consolidate in your parent set of books. You can consolidate to any period that is open or future enterable.
6. Select your consolidation Run Options.
7. Choose the Select Batches button to specify which journal batches you want to consolidate.



8. Choose a Batch Query Option:

   Unconsolidated: to query those batches in your subsidiary set of books that have not been previously consolidated.

   Consolidated: to query batches that have been previously consolidated.

   All: to query both previously consolidated and unconsolidated batches.

9. Choose Transfer to launch a concurrent process to transfer your subsidiary data to your parent.

10. If you did not choose the Run Journal Import option for your transfer, use the Import Journals window after the transfer completes to create the consolidation journal batch in your parent set of books.

See Also

Consolidation Run Options: page 3 – 46

Global Consolidation System: page 3 – 28

Consolidation Workbench: page 3 – 32

Mapping Subsidiaries to Your Parent: page 3 – 38

Preparing Subsidiary Data: page 3 – 51

Posting Subsidiary Data: page 3 – 62

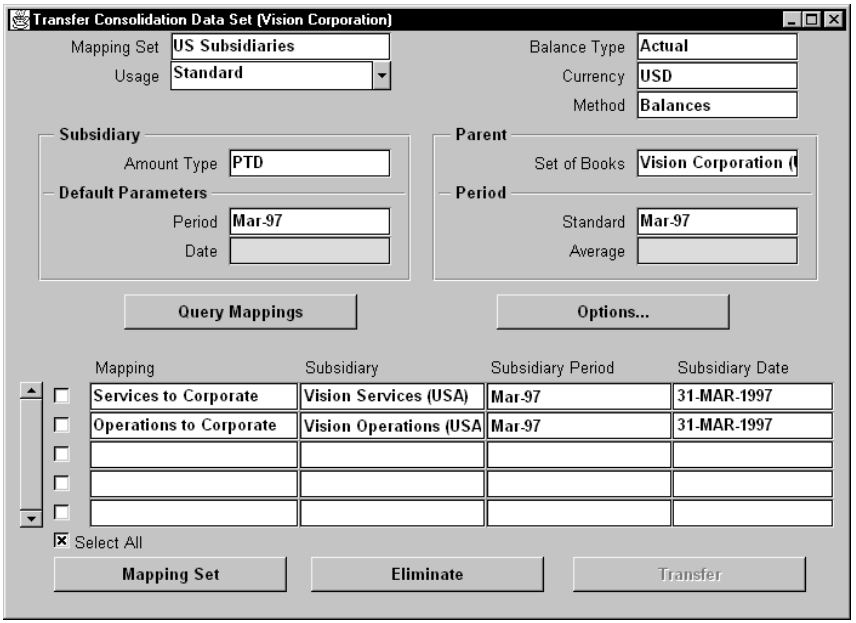
Creating Eliminating Entries: page 3 – 64

Notes on Consolidating Average Balances: page 3 – 9

Overview of Average Balance Processing: page 9 – 2

Transferring Consolidation Sets

You can transfer the data from some or all of the subsidiaries whose consolidation mappings you've included in a mapping set. This is helpful when you have numerous subsidiaries to be consolidated to your parent.



Prerequisite

❑ Define a consolidation mapping set.

▶ **To transfer multiple subsidiaries' data to your parent:**

1. Navigate to the Consolidation Workbench.
2. Choose the Transfer Set button from the State Controller. The Transfer Consolidation Data Set window will appear.
3. Enter a Mapping Set name or select one from the list of values.

   General Ledger will display the Balance Type, Usage, Currency, Method, Amount Type, and Parent Set of Books name for the mapping set.
4. (Optional) If you have average balances enabled for your parent set of books and are using the balances consolidation method, you can change the Usage. Select Standard, Average, or Standard & Average.
5. Select the Amount Type for your consolidation.
6. If your parent and subsidiaries share the same accounting calendar, enter the default Subsidiary Period and the Parent Standard Period. If you selected a Usage type of Average or Standard & Average,

also enter the default Subsidiary effective Date and the Parent Average Period.

7. Choose the Query Mappings button to display the mappings that are included in the mapping set. General Ledger will also display the Subsidiary Period and Subsidiary Date, depending on the other options you selected above.
8. Select the mappings you want to transfer by marking the checkbox to the left of each mapping name. If you want to transfer all the mappings, mark the Select All checkbox.
9. (Optional) Choose the Options button to modify your consolidation Run Options.
10. Choose the Transfer button to launch a concurrent program to transfer your subsidiary data.

See Also

Global Consolidation System: page 3 – 28

Consolidation Workbench: page 3 – 32

Mapping Subsidiaries to Your Parent: page 3 – 38

Preparing Subsidiary Data: page 3 – 51

Transferring Subsidiary Data to Your Parent: page 3 – 54

Posting Subsidiary Data: page 3 – 62

Creating Eliminating Entries: page 3 – 64

Importing Journals: page 1 – 108

Posting Subsidiary Data

Once you have transferred your subsidiary data to your parent set of books, you need to combine the subsidiary and parent data. This involves several steps:

- Run Journal Import if you did not choose it as one of your consolidation run options.
- Review the unposted journal batch created by the transfer and subsequent Journal Import.
- Post your consolidation journal in your parent set of books.

▶ **To import your consolidation journals:**

- On the Import Journals window, specify Consolidation as the source.

  See: Importing Journals: page 1 – 108

▶ **To review your unposted journal batches:**

1. Navigate to the Consolidation Workbench.
2. Select the consolidation mapping whose journal batch you want to review.
3. Choose the Review Journal button from the State Controller.

   General Ledger will display the Batch window with detail information about the consolidation batch. From here you can choose to display additional detail about the journal.

   See: Creating Journal Batches: page 1 – 6 and Entering Journals: page 1 – 9.

▶ **To post your consolidation journals:**

1. Navigate to the Consolidation Workbench.
2. Select the consolidation mappings whose journal batches you want to post, by marking the Post checkbox to the left of the mapping name.
3. Choose the Post button from the State Controller.

   General Ledger will launch a concurrent process to post your consolidation journal batches.

See Also

Posting Journal Batches: page 1 – 116

Global Consolidation System: page 3 – 28

Consolidation Workbench: page 3 – 32

Mapping Subsidiaries to Your Parent: page 3 – 38

Preparing Subsidiary Data: page 3 – 51

Transferring Subsidiary Data to Your Parent: page 3 – 54

Creating Eliminating Entries: page 3 – 64

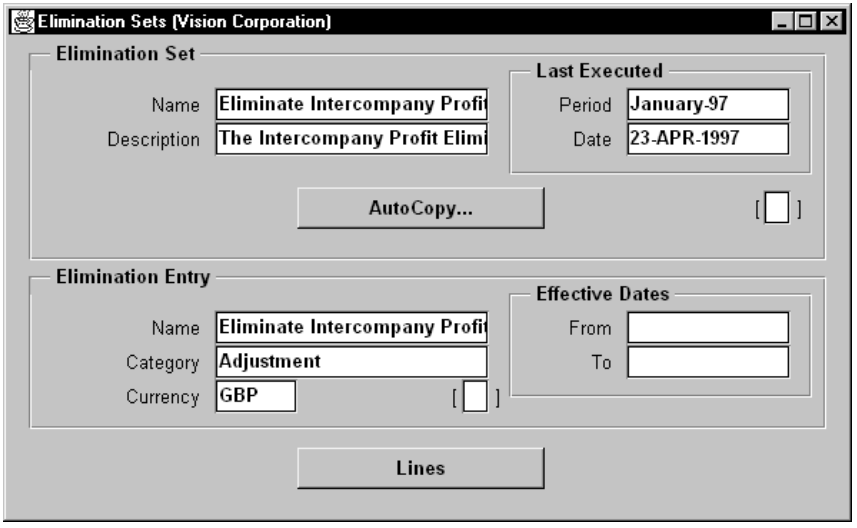
Creating Eliminating Entries

Use General Ledger's standard journal entry functions to create eliminating entries in your parent set of books. You can also use GL Desktop Integrator's Journal Wizard to create eliminating entries (See: *Oracle General Ledger Desktop Integrator User's Guide*).

Optionally, you can use the Global Consolidation System to create elimination sets, which are a variation of General Ledger's recurring journals. With elimination sets, you can define eliminating entries that repeat every accounting period.

Creating Elimination Sets

Define an eliminating entry by first creating an elimination set. Your set can contain a single elimination entry, or you can group related entries into the same elimination set.



▶ **To create an elimination set:**

1. Navigate to the Consolidation Workbench window.
2. Choose the Eliminate button from the State Controller. The Generate Eliminations window appears, showing all of the elimination sets you have defined for your parent.
3. Choose the Elimination Set button. The Elimination Sets window appears

4. Enter a Name and optional Description for the elimination set.
5. If you want to copy entries from an existing elimination set to your new set, choose the AutoCopy button.
6. Create eliminating journal entries for the set. If you copied entries, modify them, if necessary.
7. Save your work.
8. Generate your eliminating journals.
9. Review and post your eliminating journals.

Creating Eliminating Journal Entries

Elimination entries are comprised of individual lines that use recurring journal formulas. These formulas can be simple or complex. Each formula can use fixed amounts and / or account balances, including standard, end–of–day, or average balances, actual or budget amounts, statistics, and period–to–date or year–to–date balances from the current period, prior period, or same period last year. You can quickly create new recurring formulas by copying and modifying existing formulas.

▶ **To create an eliminating journal entry for an elimination set:**

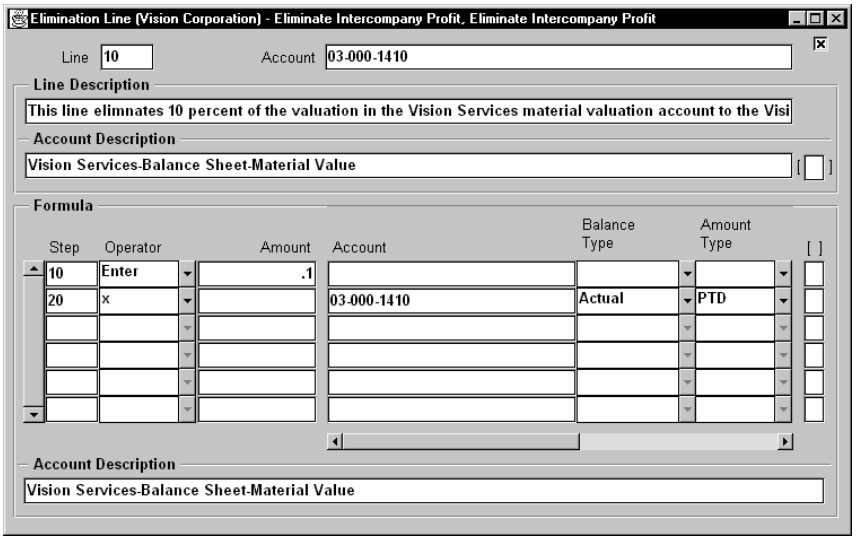
1. From the Elimination Sets window, enter a Name for the Elimination Entry.
2. Enter the Category and Currency for the entry.
3. Enter a range of Effective Dates that includes only those periods for which you want the eliminating entry to be used.

Attention: Eliminating journal entries will only be created when you choose to generate them for a date that falls within the Effective Dates range.

4. Choose the Lines button to enter the account you want General Ledger to update when you generate your eliminating journals, as well as the formula to use.

Entering Eliminating Journal Entry Lines

You can define an unlimited number of journal entry lines for each eliminating journal entry. The journal entry lines specify the accounts to update with the eliminating journals. Each line also contains the amount to post to the designated account, or a formula to calculate the journal amounts.



▶ **To enter an eliminating journal entry line:**

1. From the Elimination Sets window, enter or query the elimination set name and the journal entry name.
2. Choose the Lines button. The Elimination Lines window appears.
3. Enter a Line number to set the order of your eliminating journal entry lines. You can indicate an automatic offsetting line for your eliminating journal entry by entering the line number 9999.
4. Enter the Account you want General Ledger to update when you generate and post your eliminating journals.
5. Enter an optional Line Description.
6. Enter a Formula for the line.
7. Enter the remaining lines for the eliminating journal entry. Remember that you can use line number 9999 as the automatic offsetting line for each eliminating journal entry.
8. Save your work.

▶ **To enter an automatic offsetting line:**

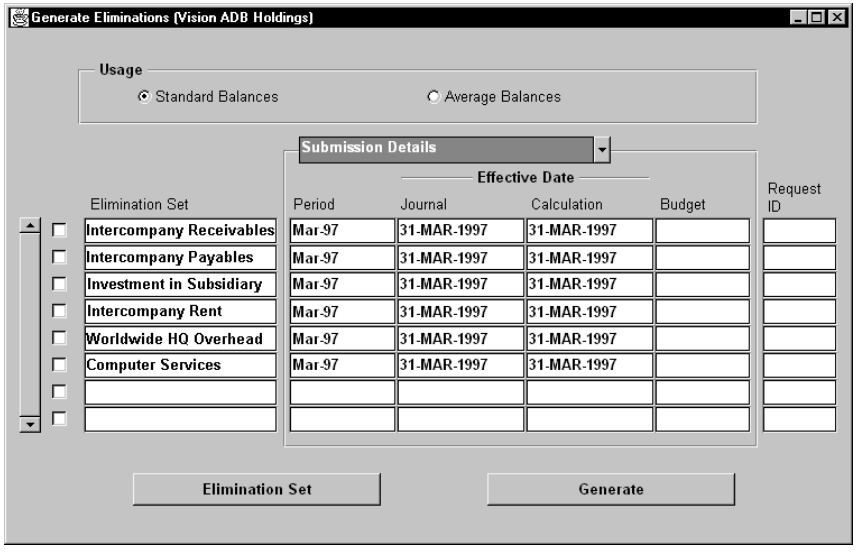
You can enter an eliminating journal entry line and have General Ledger calculate and insert the balancing amount for the eliminating journal entry automatically. This is useful for allocation-type entries.

1. Enter one or more lines for the eliminating journal entry.

2. Enter *9999* as the line number for the automatic offsetting line.
3. Enter an Account for the line, but do not enter a formula. General Ledger will automatically calculate the amount for this journal entry line when you generate your eliminating journal.

Generating Eliminating Journals

You must generate eliminating journals to create unposted journal batches from the eliminating journal formulas you defined. After generating the formulas, you can review or edit the eliminating journal batches before posting them.



Prerequisite

❑ Define your eliminating journal entry formulas.

▶ **To generate unposted batches from eliminating journal formulas:**

1. Navigate to the Generate Eliminations window.
2. (Optional) If you have average balance processing enabled and your set of books is a consolidation set of books, select a Usage. Select Standard Balances to create eliminating journals that update standard balances only. Select Average Balances to create eliminating journals that update average balances only.

3. (Optional) If you have average balance processing enabled, choose Submission Details from the poplist to enter values for the eliminating journals you want to generate. Choose Last Run Details to see the values that you used the last time you generated the eliminating journals.
4. Select the Elimination Sets you want to generate by marking the checkbox to the left of each set name.
5. Enter the accounting Period for which you want to create an unposted journal batch. The default is the first open accounting period following the one for which you last generated eliminating journals.
6. (Optional) If you have average balance processing enabled, enter a Journal Effective Date. You can enter any valid business day, unless your set of books is a consolidation set of books or if your current elimination set uses actual balances. In these cases, General Ledger automatically enters the first day of the period and you cannot change the value.

   Note: You can also enter non–business days if you have set the profile option Journals: Allow Non–Business Day Transactions to Yes.
7. (Optional) If you have average balance processing enabled, enter a Calculation Effective Date. General Ledger will automatically enter the nearest day of the period. You can change this to any day in any open, closed, future enterable, or permanently closed period.
8. If you have an eliminating journal entry formula that uses budget balances to calculate journal amounts, enter the Budget name.
9. Choose the Generate button**.** General Ledger submits a concurrent process to create unposted journal batches based on the selected elimination sets. Note the Request ID assigned to the concurrent process.

   General Ledger names the resulting journal batch as follows: <*Eliminating Batch Name*>: <*Date*> <*Time*>. For example, Project Expense: 15–JAN–95 16:36.
10. Post the generated eliminating journal batches to update your parent account balances.

See Also

Overview of Average Balance Processing: page 9 – 2

Global Consolidation System: page 3 – 28
Consolidation Workbench: page 3 – 32
Mapping Subsidiaries to Your Parent: page 3 – 38
Preparing Subsidiary Data: page 3 – 51
Transferring Subsidiary Data to Your Parent: page 3 – 54
Transferring Consolidation Sets: page 3 – 59
Posting Subsidiary Data: page 3 – 62

Inquiry, Reporting, and Analysis

General Ledger includes powerful online inquiry and reporting features for reviewing and reporting on your consolidated balances. The system also provides sophisticated tools for analyzing your consolidated results.

Drilling Down to Subsidiary Detail

From your consolidated parent set of books, you can drill between:

- Consolidated and subsidiary entities
- Detail accounts and journal entries
- Summary and detail account balances
- Journals and subledger transactions

General Ledger's "drill anywhere" functionality immediately provides you with a clear perspective of any subsidiary, any account, any journal, or any subledger transaction. You can drill down to account balances, review consolidation journal entries, drill down further to your subsidiary sets of books, review subsidiary account balances, then drill down further to subsidiary journal entries and even to your subsidiaries' subledger details.

For more details on General Ledger's inquiry and drilldown capabilities, see the sections listed below:

Performing a Consolidated Balance Inquiry: page 4 – 34

Performing an Account Inquiry: page 4 – 4

Drilling Down to Journal Detail: page 4 – 9

Drilling Down to Oracle Payables Detail: page 4 – 11

Drilling Down to Oracle Receivables Detail: page 4 – 14

Performing an Average Balance Inquiry: page 4 – 22

Using FSG and Report Wizard

From the Global Consolidation System you can access General Ledger standard reports and the Financial Statement Generator. Use these tools to create and run consolidated and consolidating reports for review and analysis by your management. You can also use GL Desktop Integrator's Report Wizard to create and run your reports.

See: GL Desktop Integrator Report Wizard (*Oracle General Ledger Desktop Integrator User's Guide*)

▶ **To use the GCS to run reports:**

1. Navigate to the Consolidation Workbench window.
2. Select a consolidation mapping for which you've finished posting to your parent set of books.
3. Choose the Report button from the State Controller.
4. From the Reports window, select Financial to run FSG reports or select Standard to run standard reports and listings.
5. Choose OK to save your work. The Run Financial Reports window or the Submit Requests window will appear, depending on your report type selection above.

   See: Running Standard Reports and Listings: page 10 – 2

   Overview of the Financial Statement Generator: page 5 – 3

Financial Analyzer Integration

Oracle Financial Analyzer uses a multi–dimensional data model that is ideal for on–line analytical processing (OLAP). Financial Analyzer provides a complete set of tools for planning, analyzing, and reporting corporate financial data. With the Express multidimensional database at its core, Financial Analyzer lets you set up a customized system that reflects your corporation's unique organizational structure and facilitates the management of your financial data at all business levels. It handles organizational consolidations across multiple hierarchies and automatically performs line item and time aggregations.

General Ledger is tightly integrated with Financial Analyzer so you can analyze your consolidated parent data with the powerful OLAP tools provided by Financial Analyzer.

See: *Integrating Oracle Financial Analyzer with Oracle General Ledger*

See Also

Global Consolidation System: page 3 – 28

Consolidation Workbench: page 3 – 32

Mapping Subsidiaries to Your Parent: page 3 – 38

Preparing Subsidiary Data: page 3 – 51

Transferring Subsidiary Data to Your Parent: page 3 – 54

Transferring Consolidation Sets: page 3 – 59

Posting Subsidiary Data: page 3 – 62
Creating Eliminating Entries: page 3 – 64

Purging Consolidation Audit Data

When you run a consolidation in audit mode, General Ledger maintains an audit trail for the Consolidation Audit Report, the Unmapped Subsidiary Accounts Report, and the Disabled Parent Accounts Report. After you run these reports, you can purge supporting source data from the GL_CONSOLIDATION_AUDIT table.

Once you purge your consolidation audit data, you can no longer run the consolidation audit reports. However, you can still review your consolidation journal batch in your parent set of books.

Prerequisites

- ❑ Run a consolidation in audit mode
- ❑ Ensure the consolidation completed successfully.
- ❑ Run all necessary audit reports.

▶ **To purge consolidation audit data:**

1. Navigate to the Purge Consolidation Audit Data window.
2. Select a Consolidation Name and Period to purge. You can purge any consolidation run in audit mode for any set of books.
3. Choose the Purge button to purge consolidation audit data for the selected consolidations.

See Also

Global Consolidation System: page 3 – 28

Consolidation Workbench: page 3 – 32

Mapping Subsidiaries to Your Parent: page 3 – 38

Preparing Subsidiary Data: page 3 – 51

Transferring Subsidiary Data to Your Parent: page 3 – 54

Transferring Consolidation Sets: page 3 – 59

Posting Subsidiary Data: page 3 – 62

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Consolidation Audit Report: page 10 – 27

Unmapped Subsidiary Accounts Report: page 10 – 29

Disabled Parent Accounts Report: page 10 – 28

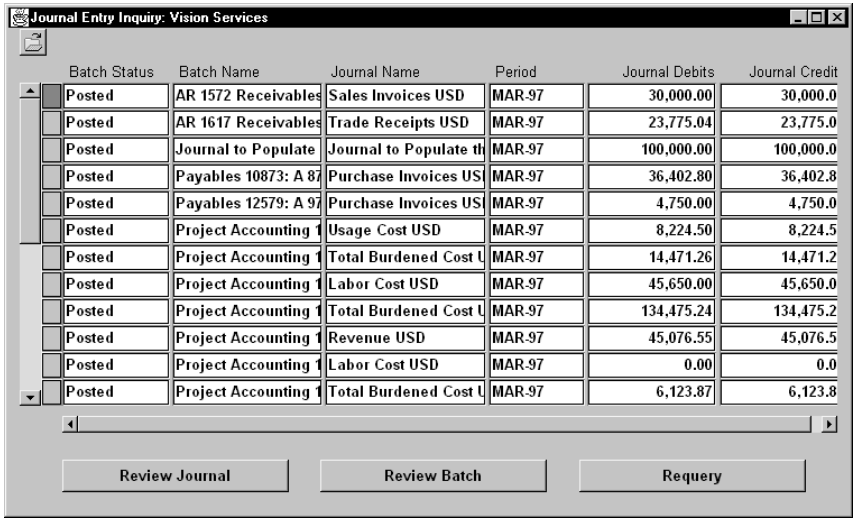
CHAPTER

4 Online Inquiries

Journal Entry Inquiry

Performing a Journal Entry Inquiry

The Journal Entry Inquiry window shows you information about actual, budget, or encumbrance journal entry batches in your set of books. You can review detailed information about a batch, a journal entry within that batch, and the detail lines within that entry.



You can alter the Journal Entry Inquiry folder form to customize your query capabilities on existing journal information. However, your changes only apply to the current inquiry session; you cannot save changes to the Journal Entry Inquiry folder form.

To save changes to this folder form, modify the Enter Journals folder form and save your changes. The Journal Entry Inquiry window uses the revised folder form layout.

Refer to the *Oracle Applications User's Guide* for more information on modifying folder forms.

▶ **To perform a journal entry inquiry:**

1. Navigate to the Journal Inquiry window.

2. Query the Batch or Journal you want to review. You see the Batch Status, the Batch Name, the Journal Name in each batch, the batch Period, and the Journal Debits and Credits.
3. Choose the Review Batch button to see detail information about the selected journal batch.

▶ **To review journal entry detail in a journal inquiry:**

1. Select the batch or journal whose detail you want to review.
2. Choose the Review Journal button to see information about journal entries within the selected batch.
3. Choose the Lines button to see the detail lines in the selected journal entry.

See Also

Creating Journal Batches: page 1 – 6

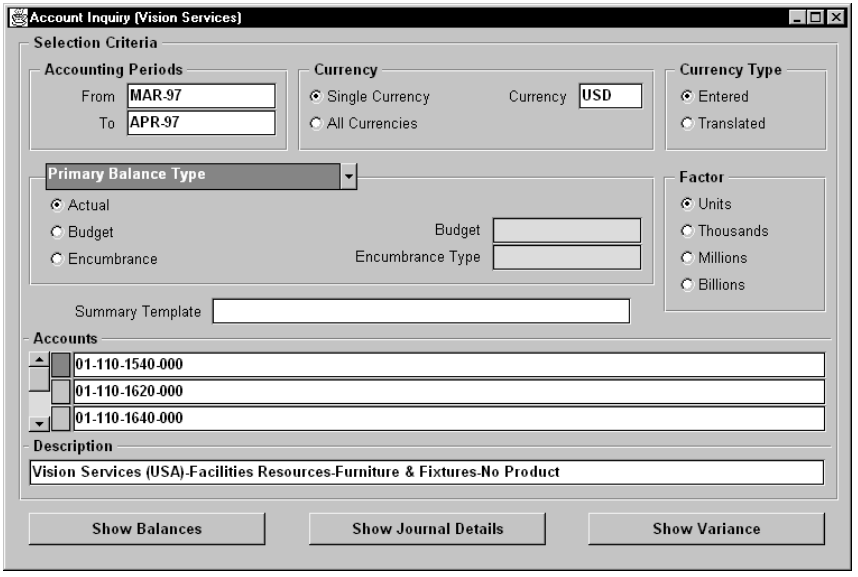
Entering Journals: page 1 – 9

Account Inquiry

Performing an Account Inquiry

An account inquiry shows you actual, budget, and encumbrance account balances for summary and detail accounts. You can perform variance calculations for both summary and detail accounts. You can also drill down to see the activity that comprises your detail account balances, including activity from Oracle Payables and Oracle Receivables, if these products are installed on your server and you have set up the drilldown. For more information, see After Running AutoPatch, *Oracle Applications Installation Manual for Windows Clients, Release 10SC.*

When you perform an inquiry, note that the button on the left of most inquiry windows allows you to drill down to more detailed information, and the button on the right allows you to see higher level information.



▶ **To perform an account inquiry:**

1. Navigate to the Account Inquiry window.
2. Enter the range of Accounting Periods to include in your inquiry.

3. Specify the currency to include in the inquiry:
   - Select All Currencies to see account information in all currencies.
   - Select Single Currency and enter a Currency to see only balances entered in or translated to that currency.
4. Choose to see balances from transactions Entered in the inquiry currency, or balances Translated to that currency. You must choose Entered balances if the inquiry currency is your functional currency or STAT.
5. From the poplist, choose Primary Balance Type.
6. Specify whether you want to see Actual, Budget, or Encumbrance balances.
   - If you choose to show budget balances, specify the Budget to use.
   - If you choose to show encumbrance balances, enter an Encumbrance Type.
7. Choose a display and precision Factor:

   Units: Full precision; rounds to two decimal places.

   Thousands: Divides balances by 1,000; rounds to three decimal places

   Millions: Divides balances by 1,000,000; rounds to three decimal places

   Billions: Divides balances by 1,000,000,000; rounds to three decimal places.
8. Enter an optional Summary Template name to restrict your inquiry to only those summary accounts associated with that template.
9. Query the summary or detail Account(s) you want to review. If you entered a summary template, you can only query summary accounts associated with that template.
10. Choose the button that applies to the account information you want to see:
    - Choose Show Balances to review balances for the current account based on your inquiry criteria.
    - Choose Show Journal Details to see the journal entry activity for the current account based on your inquiry criteria. This button is not available if you choose to inquire on translated balances.

- Choose Show Variance to see a variance calculation between the primary balance type you defined for the inquiry and a secondary balance type. This button is not available if you choose to inquire on all currencies.

▶ **To include variances in your inquiry:**

- You can compare any two balance types in a variance calculation. To inquire on variances, choose Secondary Balance Type from the alternative region poplist, and enter another balance type. Variances are calculated as follows:

  Variance = Primary Balance Type – Secondary Balance Type

  For example, to see how much you've budgeted but not spent, enter a Budget primary balance type and an Actual secondary type.

  Note: You cannot include variances in your Account Inquiry if you choose to inquire on all currencies.

Reviewing Balances in a Summary Account Inquiry

When you perform an inquiry on a summary account, you can drill down to the detail balances that make up the summary balance. You can view these balances in their entered currency as well converted to your functional currency. You can also review the journal entries that affect your account balances during the period you specify.

Note: You can customize this folder form to show the Account Inquiry information you need. Refer to the *Oracle Applications User's Guide* for more information on modifying and saving folder forms.

Prerequisites

- ❑ Enter your account inquiry criteria.
- ❑ Select a summary account for the inquiry.

▶ **To review balances for a summary account:**

- Choose the Show Balances button from the Account Inquiry window.

  You see information for each accounting Period and Currency in your selection criteria, including the PTD and YTD balances for

your summary account. General Ledger displays all debit balances as positive amounts, and credit balances as negative amounts.

In a functional currency row, the balances include amounts entered in your functional currency, plus amounts converted from any foreign currency journals. Because the converted amounts are included in the displayed balances, there are no Converted PTD or YTD balances for your functional currency.

If you are performing the inquiry for a single foreign currency using the Entered currency type, the PTD and YTD balances include only amounts from journals entered in the foreign currency. You also see the Converted PTD and YTD amounts, which are the functional currency equivalents of the foreign currency amounts.

If you are performing the inquiry for a single foreign currency using the Translated currency type, you see PTD and YTD balances translated from your functional currency to the foreign currency. Note that there are no Converted PTD or YTD balances.

▶ **To review detail balances that roll up into a summary balance:**

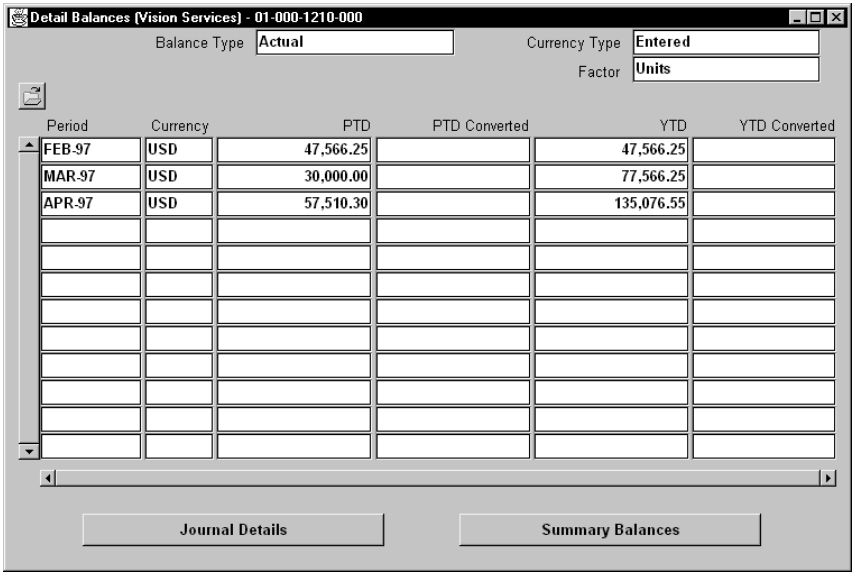
1. Choose the Show Balances button from the Account Inquiry window.
2. Select the summary balance row whose detail you want to review.
3. Choose the Detail Balances button to drill down to all detail balances that roll up into the selected summary balance.

   You see the Period and Currency from the selected summary balance, as well as each detail Account that rolls up into the selected summary balance. You also see PTD and PTD Converted balances for each account.
4. Choose the Journal Details button to review journal information for a selected detail balance row.
5. Choose the Summary Balances button to return to the Summary Balances window.

Reviewing Balances in a Detail Account Inquiry

When you perform an account inquiry on a detail account, you can view balances in their entered currency as well as converted to the functional currency. You can review the journal entries that affect your

account balances during the period you specify. You can also see the summary accounts the detail account rolls into.



Note: You can customize this folder form to show the Account Inquiry information you need. Refer to the *Oracle Applications User's Guide* for more information on modifying and saving folder forms.

Prerequisites

- ❑ Enter your account inquiry criteria.
- ❑ Select a detail account for the inquiry.

▶ **To review balances for a detail account:**

- Choose the Show Balances button from the Account Inquiry window.

  You see information for each accounting Period and Currency in your selection criteria, including the PTD and YTD balances for the detail account. General Ledger displays all debit balances as positive amounts, and credit balances as negative amounts.

  In a functional currency row, the balances include amounts entered in your functional currency, plus amounts converted from any foreign currency journals. Because the converted amounts are

included in the displayed balances, there are no Converted PTD or YTD balances for your functional currency.

If you are performing the inquiry for a single foreign currency using the Entered currency type, the PTD and YTD balances include only amounts from journals entered in the foreign currency. You also see the Converted PTD and YTD amounts, which are the functional currency equivalents of the foreign currency amounts.

If you are performing the inquiry for a single foreign currency using the Translated currency type, you see PTD and YTD balances translated from your functional currency to the foreign currency. Note that there are no Converted PTD or YTD balances.

▶ **To review the summary accounts the detail account balance rolls into:**

1. Choose the Show Balances button from the Account Inquiry window.
2. Select a detail balance row.
3. Choose the Summary Balances button to see all summary accounts into which the detail account rolls for the selected period and currency.

   You see the Period and Currency from the selected detail balance row, and the balances for the corresponding summary accounts. You also see PTD and PTD Converted balances for each summary account.
4. Choose the Detail Balances button to return to the Detail Balances window.

Drilling Down to Journal Detail

▶ **To review journal detail information for a detail balance:**

1. Perform an Account Inquiry, and drill down to the Detail Balances window.
   - For a summary account inquiry, choose the Detail Balances button from the Summary Balances window.
   - For a detail account inquiry, choose the Show Balances button from the Account Inquiry window.

2. Select the detail balance row for the journal detail you want to review.
3. Choose the Journal Details button.

   You see the Batch name, Journal Entry name, Source, Currency, Line, and Entered Debits and Credits for journals that effected the selected detail balance.

   Note: You can customize this folder form to show the Account Inquiry information you need. Refer to the *Oracle Applications User's Guide* for more information on modifying and saving folder forms.
4. To review detailed information about journals you imported from Oracle Payables or Oracle Receivables, choose the Subledger Detail button. This button only appears if you have Oracle Payables or Oracle Receivables installed.

   Note: If you are reviewing consolidated balances in your parent set of books, you can drill down from a consolidation journal batch to your subsidiary general ledger by choosing the Drilldown to {*subsidiary set of books name*} button. From the subsidiary general ledger, you can drill down even further to review the subsidiary journal details.

   See: Performing Consolidated Balance Inquiries: page 4 – 34
5. Choose the Detail Balances button to return to the Detail Balances window.

Reviewing Variances Between Account Balance Types

You can perform an inquiry to see a variance comparison between any two balance types.

Prerequisites

- ❑ Enter your account inquiry criteria.
- ❑ Specify a Primary and Secondary Balance Type for your inquiry.
- ❑ If you choose to show budget balances, specify the Budget to use. If you choose to show encumbrance balances, enter an Encumbrance Type.

▶ **To review variances between two balance types:**

1. Choose the Show Variance button on the Account Inquiry window.

   General Ledger displays a row for each accounting Period in the range you defined in the account inquiry criteria. You see a column for the primary and secondary balance types, and the Variance between the two balances. General Ledger calculates variance as:

   Variance = Primary Balance Type – Secondary Balance Type

2. Use the poplist to select the type of balances you want to see. The default balance type is Period–to–Date. You can also choose to see Quarter–To–Date, Year–To–Date or Project–To–Date balances.
3. Choose the button labelled for your primary balance type to review balances for your primary balance type.
4. Choose the button labelled for your secondary balance type to review balances for the secondary balance type.

Drilling Down to Oracle Payables Detail

If you are inquiring on a journal entry that was generated from activity in Oracle Payables, you can drill down further to see detailed information about the invoice, payment, or other transaction that resulted in the journal activity.

> **Note:** You must enable Payables drilldown in the post install steps. For more information, see After Running AutoPatch, *Oracle Applications Installation Manual for Windows Clients, Release 10SC.*
>
> **Note:** If your Payables implementation uses Multiple Organizations, you see only Payables transactions that are associated with your current responsibility's organization (MO:Operating Unit profile option). For more information, see: *Multiple Organizations in Oracle Applications.*

Prerequisites

- ❑ Enter transactions in Oracle Payables.
- ❑ Import journals generated from your Oracle Payables activity in either summary or detail and post them in General Ledger. Choose Audit for the line types for which you want to review detail.

- ❑ Enter your account inquiry criteria, selecting either a summary or detail account whose balance was affected by the journals you imported from Oracle Payables.

▶ **To review journal detail generated from Oracle Payables:**

1. Drill down to the Journal Details window.
2. Select a journal entry that resulted from Oracle Payables activity.
3. Choose the Subledger Details button.

   You see either the Oracle Payables Invoices window, or the Oracle Payables Payments window, depending on the source transaction that generated the journal line you select.
4. Choose the Return to Account Inquiry button to return to the Journal Details window.

Oracle Payables Subledger Detail Windows

When you choose to review subledger detail for a journal that originated from Oracle Payables, you see a window containing the Oracle Payables transaction information. You can customize this folder form to show the Account Inquiry information you need. Refer to the *Oracle Applications User's Guide* for more information on modifying and saving folder forms.

▶ **If you drill down from a journal line that originated from an Oracle Payables invoice transaction:**

When you drill down from a journal line that originated from an invoice transaction, you can include any of the following fields in the inquiry:

Accounting Date: The accounting date of the invoice distribution line. This is the date that determines the period to which General Ledger posts the invoice distribution line.

Base Price Variance: If you match an invoice to a purchase order, there may be a variance between the purchase order item price and the invoice item price. The price variance is based on your functional currency.

Base Quantity Variance:

Currency: The currency of the invoice.

Description: The invoice distribution line description.

Distribution Amount: The invoice distribution amount.

Distribution Base Amount: The invoice distribution amount, displayed in your functional currency. Only foreign currency invoices have a base amount.

Invoice Number: The invoice number.

Line: The invoice distribution line number.

Line Type: The invoice distribution line type. Possible values for this field include: purchased goods or services line, Invoice freight line, Miscellaneous charges, or Invoice tax line.

PO Number: The Purchase Order number to which this invoice is matched.

Price Variance: If you match an invoice to a purchase order, there may be a variance between the purchase order item price and the invoice item price. The price variance is displayed in the invoice currency.

Quantity Variance:

Rate Variance: The amount of exchange rate variance between an invoice and the purchase order to which it was matched.

Vendor: The name of the vendor on the invoice.

Voucher Number: The voucher number associated with an invoice. An invoice will have a voucher number in this field only if you have enabled the Sequential Numbering system option within Oracle Payables.

▶ **If you drill down from a journal line that originated from an Oracle Payables payment transaction:**

When you drill down from a journal line that originated from a payment transaction, you can include any of the following fields in the inquiry:

Accounting Date: The accounting date of the payment distribution line. This date determines the period to which General Ledger posts the payment distribution line.

Bank Account Name: The name of the bank account from which payment was made.

Base Amount: The payment distribution amount, displayed in your functional currency.

Currency: The currency of the payment.

Document Number: The payment check number.

Invoice Number: The invoice number.

Line: The payment line number

Line Type: The payment distribution line type.

Payment Dist. Amount: The payment distribution amount.

Vendor Name: The name of the vendor on the invoice.

Voucher Number: The voucher number associated with a payment. A payment will have a voucher number in this field only if you have enabled the Sequential Numbering system option within Oracle Payables.

Drilling Down to Oracle Receivables Detail

If you are inquiring on a journal entry that was generated from activity in Oracle Receivables, you can drill down further to see detailed information about the invoice, receipt, adjustment, or application that resulted in the journal activity.

> **Note:** You must enable receivables drilldown in the post install steps. For more information, see After Running AutoPatch, *Oracle Applications Installation Manual for Windows Clients, Release 10SC.*
>
> **Note:** If your Receivables implementation uses Multiple Organizations, you see only Receivables transactions that are associated with your current responsibility's organization (MO:Operating Unit profile option). For more information, see: *Multiple Organizations in Oracle Applications.*

Prerequisites

- ❑ Enter transactions in Oracle Receivables.
- ❑ Import journals generated from your Oracle Receivables activity in either summary or detail and post them in General Ledger.
- ❑ Enter your account inquiry criteria, selecting either a summary or detail account whose balance was affected by the journals you imported from Oracle Receivables.

▶ **To review journal detail generated from Oracle Receivables:**

1. Drill down to the Journal Details window.
2. Select a journal entry that resulted from Oracle Receivables activity.
3. Choose the Subledger Details button.

   The Oracle Receivables information you see depends on the source of the transaction that generated the journal line.
4. Choose the Return to Account Inquiry button to return to the Journal Details window.

Oracle Receivables Subledger Detail Windows

When you choose to review subledger detail for a journal that originated from Oracle Receivables, you see specific Oracle Receivables information, based on the transaction that generated the journal. General Ledger uses the journal Source to determine the appropriate Oracle Receivables subledger inquiry window.

> **Note:** You can customize this folder form to show the Account Inquiry information you need. Refer to the *Oracle Applications User's Guide* for more information on modifying and saving folder forms.

There are seven different types of Oracle Receivables subledger drill–down information:

AR Invoice Lines: Billing transactions, including credit memos and debit memos: page 4 – 16

AR Adjustments: Adjustment transactions: page 4 – 17

AR Misc Transactions: Miscellaneous receipts, such as dividends: page 4 – 17

AR Applications: Applied receipts, posted in detail: page 4 – 18

AR Cash Receipts: Regular receipts, such as customer payments, posted in detail: page 4 – 19

AR Cash Receipts, Summary: Regular and applied receipts, posted in summary: page 4 – 19

AR Misc Transactions, Cash Receipts: Regular and miscellaneous receipts, posted in summary: page 4 – 21

Five of the drill–down windows are related to receipts. Oracle Receivables stores information about receipts, application of receipts, and miscellaneous receipts in separate tables. Each of these

transactions can generate a journal entry, so General Ledger provides a subledger drill–down window for each of these types of transaction.

Two of the receipt windows are necessary for certain summary journals.

- If the user assigned the same GL account for miscellaneous and regular receipts, General Ledger uses the AR Misc Transactions; Cash Receipts window to show the subledger detail.
- If the user assigned the same GL account for any of the standard cash application accounts and any of the standard receipt accounts, General Ledger uses the AR Cash Receipts window to show the subledger detail.

AR Invoice Line Window

Account: The inquiry account number.

Account Description: The inquiry account description.

Accounted Amount: Portion of the invoice line amount posted to the selected inquiry account.

Accounting Rule: Accounting rule applied to the invoice line.

Comments: Comments entered with the receipt.

Currency: Invoice currency.

Customer: Customer billed with the invoice.

Document Number: Voucher number associated with the invoice.

Entered Amount: Total amount of the invoice line in the functional currency.

Exemption Number: Tax exempt code entered for the invoice line.

GL Date: Posting date for General Ledger.

Item Flex Description:

Item Flexfield: Inventory item from the invoice line.

Invoice Date: The invoice date.

Invoice Number: The invoice number.

Line Number: Line number of the posted transaction.

Line Type: Type of invoice line.

Quantity: Quantity ordered in the invoice line.

Sales Order Number: Related Sales Order number.

Salesrep: Primary salesperson for the invoice.

Tax Code: Tax code entered for the invoice line.

Tax Rate: Rate by which tax is calculated for the invoice.

Unit Price: Unit price of the item from the invoice line.

UOM: Unit of measure from the invoice line.

AR Adjustments Window

Account: The inquiry account number.

Account Description: The inquiry account desscription.

Accounted Amount: Portion of the transaction amount posted to the selected inquiry account.

Activity Name: Receivable activity name.

Adjustment Creation Type: Creation type of the adjustment i.e. Manual or Automatic.

Adjustment Num: Reference number for the adjustment.

Adjustment Type: Type of adjustment.

Apply Date: Adjustment date.

Cash Receipt Number: Reference number for the cash receipt associated with the adjustment.

Chargeback Number: Related invoice number for chargebacks.

Comments: Comments entered with the adjustment.

Currency: Transaction currency.

Document Number: Voucher number associated with the adjustment.

Entered Amount: Total amount of the adjustment.

GL Date: Posting date for General Ledger.

Invoice Date: Date of the adjusted invoice.

Invoice Number: Number of the original invoice that was adjusted.

Receipt Date: Date of the receipt.

AR Misc Transactions Window

Account: The inquiry account number.

Account Description: The inquiry account description.

Accounted Amount: Portion of the receipt posted to the selected inquiry account.

Activity Type: Name of the receivable activity.

Comments: Comments entered with the receipt.

Currency: Currency of the receipt.

Deposit Date: Date the receipt was deposited.

Distribution Set: Account distribution set assigned to the receipt.

Document Number: Voucher number associated with the receipt.

Entered Amount: Total amount of the miscellaneous cash receipt.

GL Date: Posting date for General Ledger.

Receipt Date: Date of the receipt.

Receipt Number: Reference number for the miscellaneous receipt.

AR Applications Window

Account: The inquiry account number.

Account Description: The inquiry account description.

Accounted Amount: Portion of the application applied to the selected inquiry account.

Apply Date: Date of the application.

Currency: Currency of the application transaction.

Customer: The name of the customer for the transaction.

Customer Number: Code of the customer associated with the transaction.

Deposit Date: Date the receipt was deposited in the remittance bank.

Document Number: Voucher number associated with the application.

Entered Amount: Total amount of the application.

GL Date: Posting date for General Ledger.

Invoice Line Type: Type of the transaction line.

Line: The line number of a single invoice , debit memo, or chargeback to which the application refers.

Receipt / Credit Memo Num: Reference number associated with the application transaction.

Receipt Date: Date of the applied receipt.

Receipt Type: Type of receipt.

Transaction ID: Reference number associated with the application transaction.

Transaction Date: Date of the applied transaction.

AR Cash Receipts Window

Account: The inquiry account number.

Account Description: The inquiry account description.

Accounted Amount: Portion of the receipt posted to the selected inquiry account.

Comments: Entered comments that relate to the cash receipt.

Currency: Currency of the receipt.

Customer: Name of the customer associated with the receipt.

Customer Location: Site that recorded the receipt.

Customer Number: Code of the customer associated with the receipt.

Deposit Date: Date the receipt was deposited.

Document Number: Voucher number associated with the receipt.

Entered Amount: Total amount of the cash receipt.

GL Date: Posting date for General Ledger.

Payment Method: Payment method associated with the receipt.

Receipt Date: Date of the receipt.

Receipt Number: Reference number for the receipt.

Remittance Bank Account: Bank account to which the receipt is remitted.

Reversal Comments: Comments related to the receipt's reversal.

Reversal Date: Date the receipt was reversed, if any.

AR Cash Receipts, Summary Window

Account: The inquiry account number.

Account Description: The inquiry account description.

Accounted Amount: Portion of the receipt posted to the selected inquiry account.

Apply Date: Date the receipt was applied.

Currency: Currency of the transaction.

Customer Location: Site that recorded the receipt.

Customer Number: Code of the customer associated with the receipt.

Customer: Name of the customer associated with the receipt.

Deposit Date: Date the receipt was deposited.

Document Number: Voucher number associated with the receipt.

Entered Amount: Total amount of the receipt.

GL Date: Posting date for General Ledger.

Invoice Line Type: Type of the transaction line.

Line Number: Line number of the transaction to which the receipt is applied.

Payment Method: Payment method associated with the receipt.

Receipt Comments: Comments associated with the receipt.

Receipt / Credit Memo Number: Reference number associated with the application transaction.

Receipt Date: Date of the receipt.

Receipt Number: Reference number for the receipt.

Receipt Type: Type of receipt.

Remittance Bank Account: Bank account to which the receipt is remitted.

Reversal Comments: Comments related to the receipt's reversal.

Reversal Date: Date the receipt was reversed, if any.

Transaction Date: Date of the transaction to which the receipt is applied.

Transaction ID: Reference number associated with the transaction to which the receipt is applied.

Account: The inquiry account number.

Account Description: The inquiry account description.

Accounted Amount: Portion of the transaction posted to the selected inquiry account.

Activity Type: Receivable activity name.

Apply Date: Date the receipt was applied.

Bank Account: Bank account assigned to the receipt.

Comments: Comments associated with the transaction or receipt.

Currency: Currency of the receipt.

Customer: Name of the customer associated with the transaction or receipt.

Customer Location: Site that recorded the receipt.

Customer Number: Code of the customer associated with the receipt.

Deposit Date: Date the receipt was deposited.

Distribution Set: Account distribution set assigned to the receipt.

Document Number: Voucher number associated with the receipt.

Entered Amount: Total amount of the receipt.

GL Date: Posting date for General Ledger.

Payment Method: The payment method associated with the receipt.

Receipt Comments: Comments entered with the receipt.

Receipt Date: Date of the receipt.

Receipt Number: Reference number for the receipt.

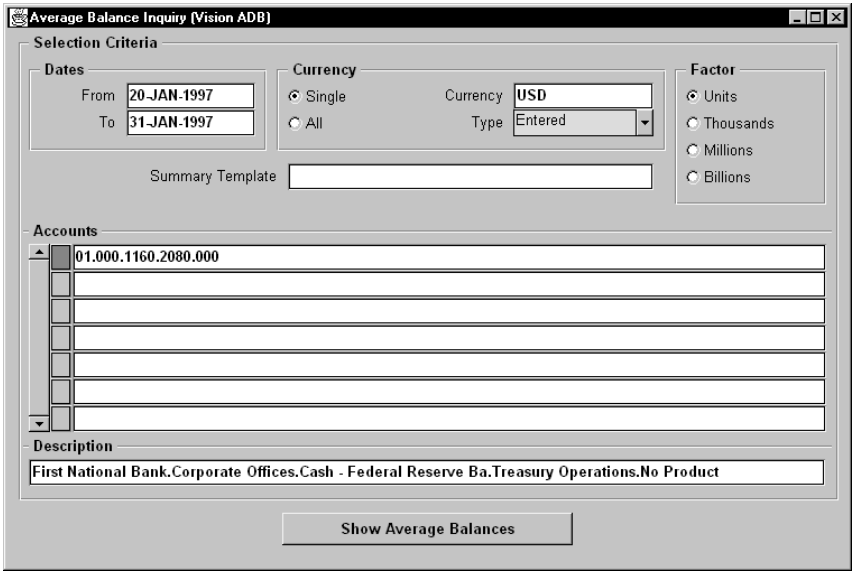
Reversal Comments: Comments related to the receipt's reversal.

Reversal Date: Date the receipt was reversed, if any.

Average Balance Inquiry

Performing an Average Balance Inquiry

You can use average balance inquiry to review information about the average or end–of–day balances of any balance sheet account. You can view summary and detail balances, as well as drill down from your summary balances to your detail balances. You can view functional as well as translated balances.



▶ **To perform an average balance inquiry:**

1. Navigate to the Average Balance Inquiry window
2. Enter the range of effective Dates to include in your inquiry.
3. Specify your Currency parameters:
   - Select Single Currency and enter a Currency to see balances for a single currency only.
   - Select All Currencies to see account information in all currencies.
   - Select Entered from the Type poplist to see balances entered in the specified currency. Select Translated to see balances translated to the specified currency.

4. Choose a display and precision Factor:

   Units: Full precision; rounds to two decimal places.

   Thousands: Divides balances by 1,000; rounds to three decimal places

   Millions: Divides balances by 1,000,000; rounds to three decimal places

   Billions: Divides balances by 1,000,000,000; rounds to three decimal places.

5. Enter an optional Summary Template name to restrict your inquiry to only those summary accounts associated with that template.

6. Query the summary or detail Account(s) you want to review. If you entered a summary template, you can only query summary accounts associated with that template.

7. Choose Show Average Balances to review balances for the current account based on your inquiry criteria.

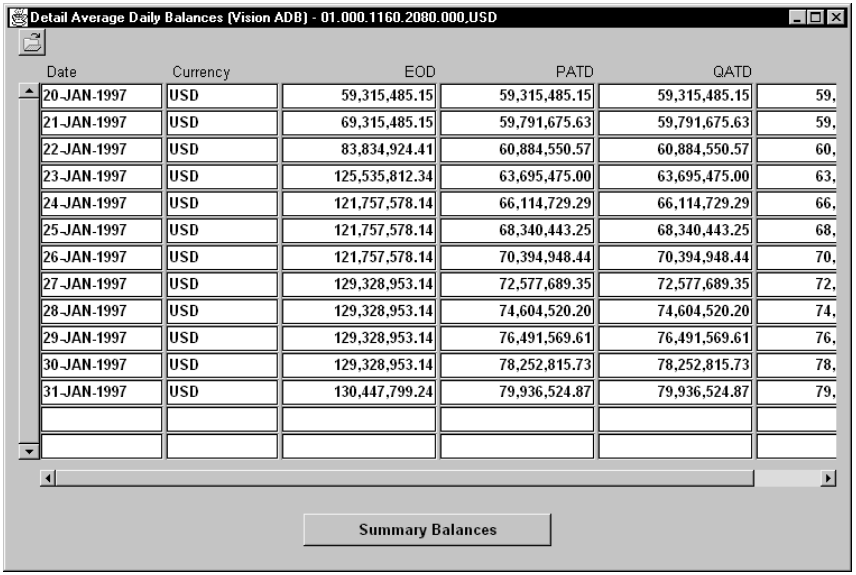
See Also

Overview of Average Balance Processing: page 9 – 2

Detail Average Balance Inquiry

When you perform an average balance inquiry for detail accounts, you can view the end–of–day and average–to–date balances for each effective date in the range you specify. You can also see the summary accounts the detail account rolls into.

> **Note:** You can customize this folder to show only the Average Balance Inquiry information you need. Refer to the *Oracle Applications User's Guide* for more information on modifying and saving folder forms.



Prerequisites

- ❑ Enter your average balance inquiry criteria.
- ❑ Select a detail account for the inquiry.

▶ **To review average balances for a detail account**:

- Choose the Show Average Balances button from the Average Balance Inquiry window.

  For each day in the range of effective dates you specified, you will see the EOD (end–of–day), PATD (period average–to–date), QATD (quarter average–to–date), and YATD (year average–to–date) balances for your detail account. General Ledger displays all debit balances as positive amounts, and credit balances as negative amounts.

▶ **To review the summary accounts the detail account balance rolls into**:

- Choose the Summary Balances button from the Detail Average Daily Balances window.

  Choose the Detail Balances button to return to the Detail Average Daily Balances window.

See Also

Performing an Average Balance Inquiry: page 4 – 22

Overview of Average Balance Processing: page 9 – 2

Summary Average Balance Inquiry

When you perform an inquiry on a summary account, you can drill down to the detail average balances that make up the summary balance.

Prerequisites

- ❑ Enter your average balance inquiry criteria.
- ❑ Select a summary account for the inquiry.

▶ **To review average balances for a summary account:**

- Choose the Show Average Balances button from the Average Balance Inquiry window.

  For each day in the range of effective dates you specified, you will see the EOD (end–of–day), PATD (period average–to–date), QATD (quarter average–to–date), and YATD (year average–to–date) balances for your summary account. General Ledger displays all debit balances as positive amounts, and credit balances as negative amounts.

  Note: You can customize this folder to show only the Average Balance Inquiry information you need. Refer to the *Oracle Applications User's Guide* for more information on modifying and saving folder forms.

▶ **To review detail balances that roll up into a summary average balance:**

1. From the Summary Average Daily Balances window, select the summary average balance row whose detail you want to review.
2. Choose the Detail Balances button to drill down to all detail balances that roll up into the selected summary average balances.
3. Choose the Summary Balances button to return to the Summary Average Daily Balances window.

See Also

Performing an Average Balance Inquiry: page 4 – 22

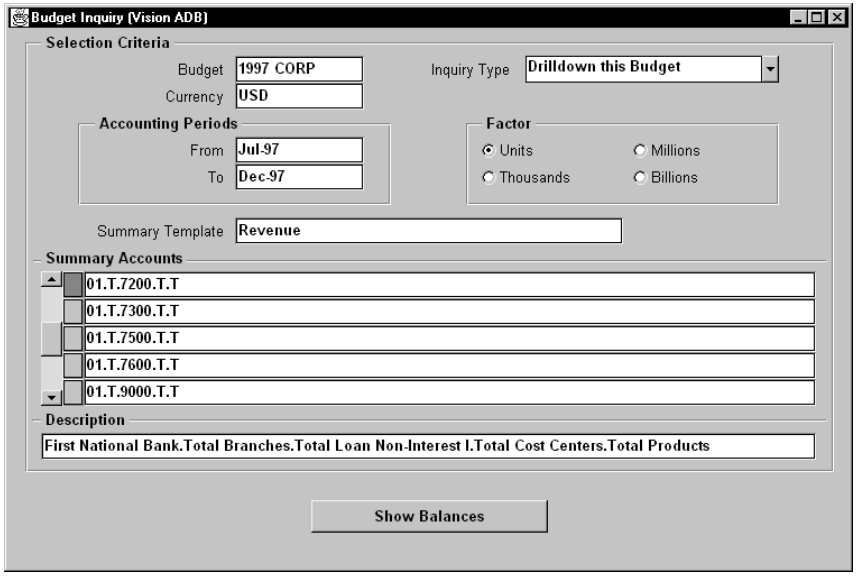
Detail Average Balance Inquiry: page 4 – 23

Overview of Average Balance Processing: page 9 – 2

Inquiring on Budgets

Performing a Budget Inquiry

You can perform online inquiries about your master and detail budgets. General Ledger compares summary balances between your master and detail budgets, and checks for budget variances and violations. In addition, you can drill down from summary balances to detail account balances, and then to budget journal details.



Prerequisites

- ❑ Define your master / detail budget relationships
- ❑ Enter budget amounts or budget journals

▶ **To perform a budget inquiry:**

1. Navigate to the Budget Inquiry window.
2. Enter the Budget you want to review. You can enter a master budget, detail budget, or a budget not associated with a master–detail relationship. However, you must enter a budget which has at least one open budget year.

3. Enter the Currency of the budget balances you want to review. You only see budget amounts entered in the specified currency.
4. Enter the range of accounting periods to include in your inquiry. The accounting period range must be within an open budget year.
5. Choose the Inquiry Type you want to perform. Your Inquiry Type choices depend on whether you are performing the inquiry on a master or detail budget.
   - For a detail budget, you can only choose Drilldown this Budget to see detail budget balances with a drilldown to detail accounts.
   - For a master budget, you can choose any of the following inquiry types:

     Drilldown this Budget: Review master budget balances with a drilldown to detail accounts.

     Query Detail Budgets: Review master and detail budgets together with a drilldown to detail accounts.

     Query Budget Violations Only: Review only those periods for which the sum of the detail budget balances exceeds the master budget balance.
6. Select a display Factor:

   Units: Full precision; rounds to two decimal places.

   Thousands: Divides balances by 1,000; rounds to three decimal places.

   Millions: Divides balances by 1,000,000; rounds to three decimal places.

   Billions: Divides balances by 1,000,000,000; rounds to three decimal places.
7. Enter an optional Summary Template name to limit the summary accounts for your inquiry. If you do not enter a template name, you can inquire on any summary account in your set of books.
8. Query a Summary Account.
9. Choose the Show Balances button to review summary balances based on your inquiry criteria.

See Also

Creating Master / Detail Budgets: page 2 – 9

Entering Budget Amounts: page 2 – 46

Entering Budget Journals: page 2 – 55

Budgetary Control and Online Funds Checking: page 2 – 79

Reviewing Budget Balances in a Master Budget Inquiry

When you perform an inquiry on a master budget, you can view summary balances for the master budget, then drill down to the detail balances. You can also see master and detail budgets together, or show only those periods for which the sum of the detail budget balances exceeds the master budget balance.

> **Note:** You can customize this folder form to show the Budget Inquiry information you need. Refer to the *Oracle Applications User's Guide* for more information on modifying and saving folder forms.

▶ **To review master budget balances:**

1. Enter your budget inquiry criteria, specifying a master budget.
2. Choose Drilldown this Budget for the Inquiry Type.
3. Query a Summary Account for the inquiry.
4. Choose the Show Balances button from the Budget Inquiry window.

   You see the period–to–date (PTD) Master Balance for every period in the inquiry range, for the master budget and summary account you specified.
5. Choose the Detail Accounts button to review the budget balances for the detail accounts that roll up into the summary account for the selected period.

▶ **To review master and detail budget balances together:**

1. Enter your budget inquiry criteria, specifying a master budget.
2. Choose Query Detail Budgets for the Inquiry Type.
3. Query a Summary Account for the inquiry.
4. Choose the Show Balances button from the Budget Inquiry window.

You see the period–to–date (PTD) Master Balance, Detail Balance, and Available Budget for every period in the inquiry range, for the master budget and summary account you specified.

The Available Budget balance is the amount by which the master budget balance exceeds the detail budget balance. The available budget balance can be either positive or negative. General Ledger displays debit balances as positive amounts, and credit balances as negative amounts.

5. Choose the Show Budgets button to review the detail budgets that roll up into the master budget for the summary account for a selected period.

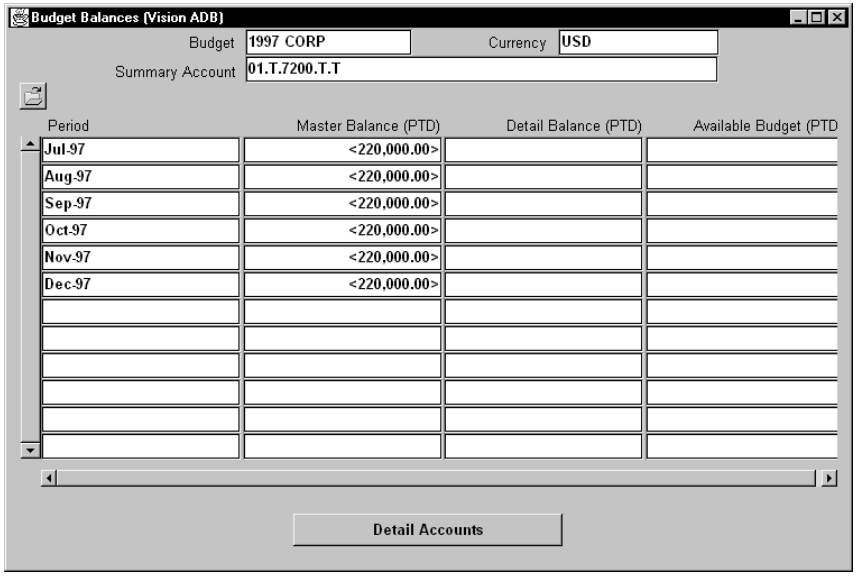
▶ **To review only balances where the detail budgets exceed the master budget:**

1. Enter your budget inquiry criteria, specifying a master budget.
2. Choose Query Budget Violations Only for the Inquiry Type.
3. Query a Summary Account for the inquiry.
4. Choose the Show Balances button from the Budget Inquiry window.

   You see the period–to–date (PTD) Master Balance, Detail Balance total, and Available Budget only for periods where the detail budget balance exceeds the master budget balance (in other words, where the available budget is negative).
5. Choose the Show Budgets button to review the detail budgets that roll up into master budget for the summary account for a selected period.

Reviewing Budget Balances in a Detail Budget Inquiry

When you perform a budget inquiry on a detail budget, you can view the summary balances for the specified range of periods. You can also drill down to the detail balances in the budget.



Note: You can customize this folder form to show the Budget Inquiry information you need. Refer to the *Oracle Applications User's Guide* for more information on modifying and saving folder forms.

▶ **To review balances for a detail budget:**

1. Enter your budget inquiry criteria, specifying a detail budget.
2. Query a Summary Account for the inquiry.
3. Choose the Show Balances button from the Budget Inquiry window.

   You see the period–to–date (PTD) Balance for every period in the inquiry range, for the detail budget and summary account you specified.
4. Choose the Detail Accounts button to review the detail balances that roll up into the summary balance for the selected period and detail budget.

Reviewing Detail Account Balances

You can drill down from a master or detail budget inquiry to view the detail account balances in the inquiry budget.

▶ **To review detail account balances in a master budget inquiry:**

1. Enter your budget inquiry criteria, specifying a master budget.
2. Query a Summary Account for the inquiry.
3. Choose the Show Balances button from the Budget Inquiry window.
4. Select the budget period for the detail you want to view.
5. If you chose Query Detail Budgets, or Query Budget Violations Only for the Inquiry Type, choose the Show Budgets button, then select the budget you want to review.
6. Choose the Detail Accounts button. You see the detail accounts that roll up into the selected summary account. For each account you see the period–to–date (PTD), quarter–to–date (QTD), and year–to–date (YTD) budget balance.
7. Choose the Budget Journals button to see the journal entries for the selected detail account.

▶ **To review detail account balances in a detail budget inquiry:**

1. Enter your budget inquiry criteria, specifying a detail budget.
2. Query a summary account for the inquiry.
3. Choose the Show Balances button from the Budget Inquiry window.
4. Select the budget period for the detail you want to view.
5. Choose the Detail Accounts button. You see the detail accounts that roll up into the selected summary account. For each account you see the period–to–date (PTD), quarter–to–date (QTD), and year–to–date (YTD) budget balance.
6. Choose the Budget Journals button to see the journal entries for the selected detail account.

Reviewing Budget Journal Detail

You can drill down from a master or detail budget inquiry to review your budget journal detail.

▶ **To review budget journal detail:**

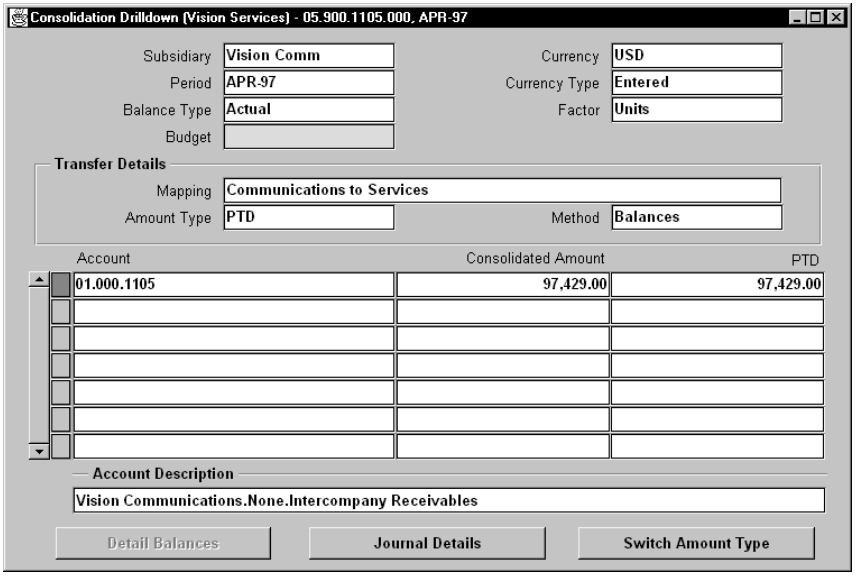
1. Perform a master or detail budget inquiry.
2. Drill down to the detail account balances.
3. Select an account.
4. Choose the Budget Journals button. You see each Batch, Journal Entry, Line number, Entered Debit, and Entered Credit that comprised the budget balance for the selected account and period.

Consolidated Balance Inquiry

Performing Consolidated Balance Inquiries

From your consolidated parent set of books, you can drill down to account balances, review consolidation journal entries, drill down further to your subsidiary sets of books, review subsidiary account balances, then drill down further to subsidiary journal entries and even to your subsidiaries' subledger details.

For example, while analyzing total consolidated sales, you may want to determine how much each subsidiary contributed to the total amount. Simply drill down from the consolidated sales balance to any subsidiary sales account balance. From there, you can view account details and journals. If you need still more information, drill down further to the subledger transactions that contributed to your total consolidated sales balance.



▶ **To perform a consolidated balance inquiry:**

1. Perform an account inquiry in your consolidated parent set of books. See: Performing an Account Inquiry: page 4 – 4

2. Choose the Show Journal Details button to drill down to the Journals window.

3. Select a consolidation journal batch whose details you want to review. **Note:** Look for journal batches with Consolidation as the journal source.

4. Choose the Drilldown to {*subsidiary set of books name*} button to view the Consolidation Drilldown window. The window displays information about the subsidiary balance that was consolidated to the parent. The amount of information displayed will vary, depending on whether the balances or transactions consolidation method was used:

   Balances Method — includes Subsidiary set of books name, Period, Balance Type, Budget name, Currency, Currency Type, and Factor. The Transfer Details region will display the Mapping name and the Amount Type. The Account region will display each detail Account, Consolidated Amount, and other amount type amounts.

   Transactions Method — includes the mapped subsidiary Account, accounting Period, Balance Type, and Currency Type. The window also shows batch details, including Batch name, Journal Entry name, journal Source, Currency, journal Line number, Entered Debits, and Entered Credits.

   Note: If your subsidiary set of books uses a currency different from your parent, General Ledger displays the translated account balances.

5. (Optional – Balances Method) Choose the Switch Amount Type button to change the other amount type amounts displayed in the Consolidation Drilldown window. When you choose the button, the column heading in the Account region will change to the amount type (YTD, QTD, etc.). Repeatedly choosing the button will cycle through the available amount types.

▶ **To review subsidiary detail journal information:**

- Choose the Journal Details button from the Consolidation Drilldown window.

  You see the Batch name, Journal Entry name, Source, Currency, Line, and Entered Debits and Credits for journals that effected the selected detail balance.

  Note: You can customize this folder form to show the Account Inquiry information you need. Refer to the *Oracle Applications*

User's Guide for more information on modifying and saving folder forms.

CHAPTER

5 Financial Reporting

Overview of Reporting in General Ledger

General Ledger provides you with a variety of reporting capabilities, including the Financial Statement Generator, online inquiries, and standard reports and listings.

- The Financial Statement Generator enables you to build your own custom reports without programming. You can define reports with complete control over the rows, columns, contents, and calculations in your report.
- You can perform online inquiries to search for detailed information quickly. For example, you can perform an online inquiry of your account balances or journal entries. You can also review any of your financial statements, accounting reports, or listings online.
- General Ledger's standard accounting reports and listings include trial balances, journals, general ledgers, account analysis reports, chart of account listings, and more. You can set the runtime options for detail or summary information, sort sequence, and the selection of data you want to see on the report.

  See: Running Standard Reports and Listings: page 10 – 2

Overview of the Financial Statement Generator

Financial Statement Generator (FSG) is a powerful report building tool for Oracle General Ledger. With FSG, you can:

- Generate financial reports, such as income statements and balance sheets, based upon data in your general ledger.

  Note: If you have average balance processing enabled in your set of books, you can report on functional, foreign–entered, or translated average balances.

- Apply security rules to control what financial information can be printed by specific users and responsibilities in any reports they run using FSG.
- Define your reports with reusable report objects, making it easy to create new reports from the components of reports you've already defined.
- Design custom financial reports to meet specific business needs.
- Print as many reports as you need, simultaneously.
- Print the same report for multiple companies, cost centers, departments, or any other segment of your account structure, in the same report request.
- Schedule reports to run automatically.
- Produce ad hoc reports whenever you need them.
- Print reports to tab–delimited files for easy import into client–based spreadsheet programs.

In addition, you can use the Report Wizard feature of GL Desktop Integrator to design and submit your financial reports, as well as view the results, directly from a spreadsheet.

See Also

Report Building Concepts: page 5 – 5

Simple Reports: page 5 – 5

Special Format Reports: page 5 – 10

Report Distribution: page 5 – 20

Other FSG Features: page 5 – 23

Using Financial Statement Generator: page 5 – 25

GL Desktop Integrator Report Wizard
(*Oracle General Ledger Desktop Integrator User's Guide*)

Overview of Average Balance Processing: page 9 – 2

Report Building Concepts

In Financial Statement Generator, you build a report by defining, then combining, various reusable report objects. Some objects are required for every report you intend to build. You can use others to apply special formatting to reports. Finally, there are objects you can use to control report content, distribution, and scheduling.

The objects you need for a specific report depend on the report's complexity. In the next three sections, we discuss report objects in terms of:

- Simple reports
- Special format reports
- Report distribution

FSG features are also introduced under these section headings.

Simple Reports

The simplest reports consist of a few headings to describe the information in the report, followed by the report data, which is often presented in tabular form as a series of intersecting rows and columns. Therefore, simple reports are two dimensional in nature, similar to what you might create in a spreadsheet.

The rows and columns determine the values which appear in the body of a simple report, by virtue of the attributes those rows and columns possess. For example, consider a row whose attribute is the balance sheet account named "Inventory" and a column whose attribute is "Sept. 1996." A report "cell" defined by the intersection of row "Inventory" and column "Sept. 1996," will contain the inventory account balance for September 1996.

Rows, Columns, Row Sets, and Column Sets

With FSG you use this fundamental row / column concept to build your own financial reports:

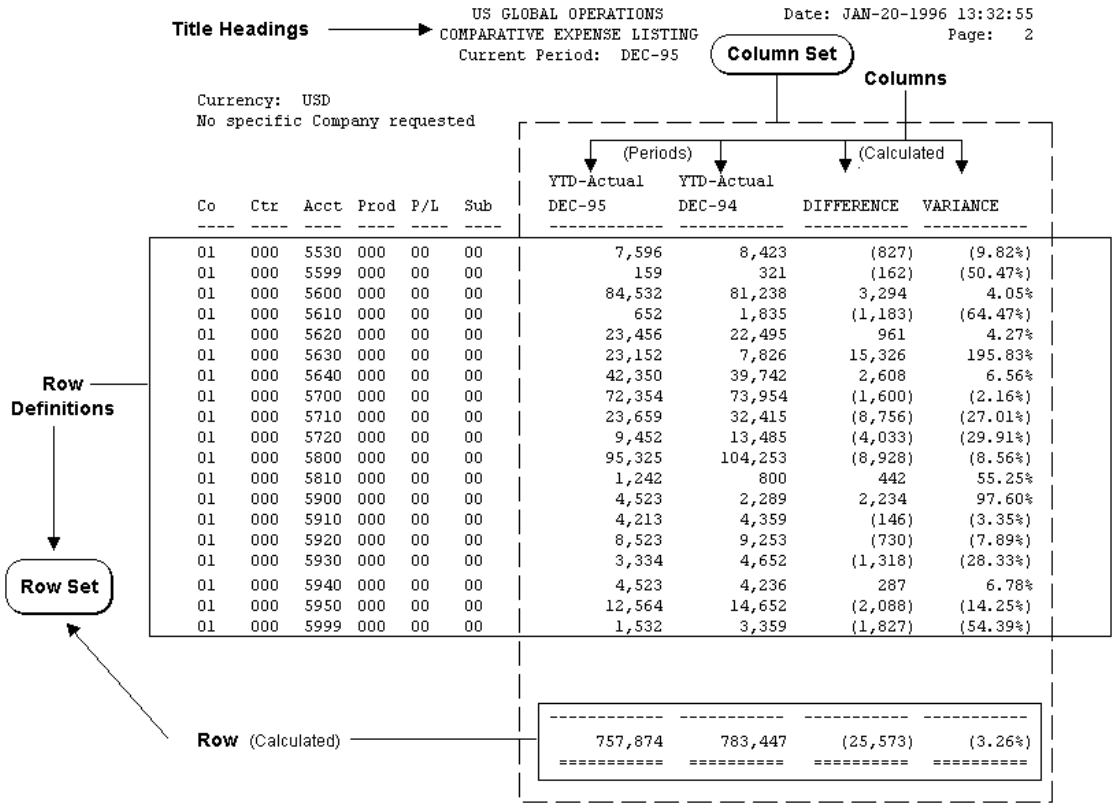
1. Decide which rows and columns will make up your report.
2. Define the rows and columns, then tell FSG what attributes those rows and columns have.
3. Build a report using those rows and columns.

FSG further simplifies report building by allowing you to group multiple row or column definitions into "sets." For example, suppose that you've just defined a simple report which uses two columns with the attributes "Year Ended 12/31/95" and "Year Ended 12/31/96." You realize that you might want to use these two columns for many other reports besides the one you've just defined. With FSG, you can define and save a *Column Set* which consists of these two column definitions. Then, whenever you need a new report based on these two columns, you simply tell FSG to build a report using the column set. You can do the same thing with groups of row definitions, and create *Row Sets.*

Row sets and column sets are the two primary building blocks of FSG reports. These concepts are illustrated in the report shown in Figure 5 – 1.

Figure 5 – 1

Basic FSG Report Objects



Notice that this simple report is built using one row set and one column set. The row set contains many row definitions while the column set contains four column definitions. Here are some other characteristics of rows and columns, as illustrated in the above example:

- You can assign accounts or calculations to a row or column. Calculations, discussed in the next section, are useful for creating totals, subtotals, variances, and percentages on your reports.
- You can assign amount types to a row or column. Amount types determine whether you report includes:
  - Actual, budget, or encumbrance amounts.
  - Period–to–date, quarter–to–date, year–to–date, or project–to–date account balances.
- Row labels, shown above as the account numbers, are printed automatically by FSG, although you can control what FSG prints. For example, you can print account descriptions in addition to or instead of account numbers, which FSG prints normally. Unlike row labels, column headings are defined by you (as part of your column set).

Typical Report Dimensions

The example in Figure 5 – 1 illustrates another important FSG concept:

> *Generally, accounts are assigned to row definitions and amount types are assigned to column definitions.*

In the example, these typical report dimensions produce an expense listing where each report line is an expense account and the two primary columns are the year–to–date actual expenses as of December 1995 and December 1994.

Most reports you define will probably use the report dimensions found in the example. However, you can define report objects which reverse these dimensions.

Standard Reusable Column Sets

You may be able to build many of your financial reports by using the fourteen standard column sets we predefine, such as monthly comparative year–to–date or period–to–date variance. For more complex reports, you can define custom column sets.

Defining Rows and Row Sets, and Assigning Accounts

Rows are subcomponents of row sets—they are defined when you create a new row set.

Each row definition for a simple report includes, at a minimum:

- A sequence number to indicate its order in the row set.
- An account assignment (a range of accounts) or a description. You use a description row to display a subheading immediately above a group of related rows.

Here is a sample row set for a simple report, using account assignments only:

Sequence	Account Assignment Start	Account Assignment End
10	01.100.2000.000.000.000	01.300.2000.000.000.000
20	03.100.2000.000.000.000	03.300.2000.000.000.000
30	01.500.1000.000.000.000	01.900.1999.000.000.000
40	03.500.1000.000.000.000	03.500.1999.000.000.000

Table 5 – 1 Example Row Set Definition (Page 1 of 1)

In this example, the report lines generated by the row definition with sequence number 10 will appear first on the report, followed by the report lines for the row with sequence 20, then 30, then 40.

Display Types

When you make an account assignment to a row definition, you also specify one of three display types for each segment of the account structure. The display type controls the level of detail FSG will show on your report for individual report lines:

Expand: Your report will include one line for each value of the account segment. For example, assume your last account segment can have one of three values and that the account balance is as follows:

Value	Balance
xx.xxx.xxxx.xxx.xxx.100	1,000
xx.xxx.xxxx.xxx.xxx.200	2,500
xx.xxx.xxxx.xxx.xxx.300	1,500

If you choose Expand for the account segment, the FSG report will include one report line for each of the account values listed above.

Total: Your report will include only one line for that segment, which is the total of the amounts for all values of the account segment.

Using the same example, if your row definition specifies that the last segment of your account be totaled, your FSG report will include only one report line instead of three, as follows:

xx.xxx.xxxx.xxx.xxx.TOTAL	5,000

Both: Your report will include both the expanded detail and the total, as follows:

xx.xxx.xxxx.xxx.xxx.100	1,000
xx.xxx.xxxx.xxx.xxx.200	2,500
xx.xxx.xxxx.xxx.xxx.300	1,500
xx.xxx.xxxx.xxx.xxx.TOTAL	5,000

Basic Report Formatting

In a simple report, the standard column set you choose determines the basic data item formatting—for example, whether to display a currency symbol or how many decimal positions to include. Standard column sets also have predefined column headings.

Row labels, as well as the column headings above the row labels, are inserted into your report by FSG automatically. The Report Title, which you specify when you define the report's row set, is also added automatically, along with the date/time the report is printed, page numbers, and the current period. Other formatting which you control for simple reports includes indenting, line skipping between rows, underline characters (for subtotals and totals), and page breaks.

Defining Reports

Defining a simple FSG report is quite easy once you've defined your rows and row set. You only have to give the report definition a name and optional description, then assign your row set and a standard column set to it.

That's all there is to it. Once defined, you can generate the report at any time by telling FSG to run it.

See Also

Report Building Concepts: page 5 – 5

Special Format Reports: page 5 – 10

Report Distribution: page 5 – 20

Other FSG Features: page 5 – 23

Overview of the Financial Statement Generator: page 5 – 3

Using Financial Statement Generator: page 5 – 25

GL Desktop Integrator Report Wizard
(*Oracle General Ledger Desktop Integrator User's Guide*)

Defining Row Sets: page 5 – 43

Defining Column Sets: page 5 – 51

Standard Column Sets: page 5 – 96

Assigning Accounts to a Report: page 5 – 46

Row Set Display Types: page 5 – 94

Defining Financial Reports: page 5 – 72

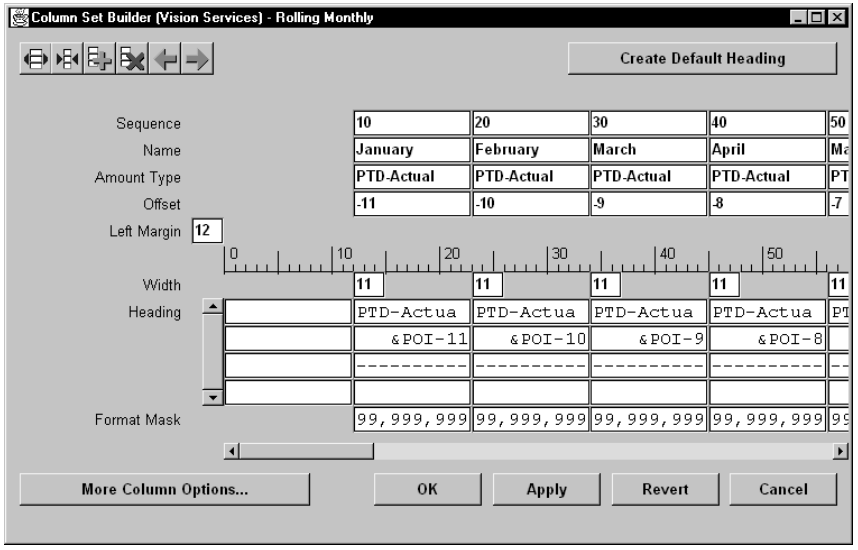
Special Format Reports

FSG lets you add special formatting to your reports and create custom reports which meet specific business needs. You do this by taking a simple report and adding other report definitions and report objects. For example, you can define your own column sets instead of using the standard column sets.

Column Set Builder

To simplify defining column sets, FSG provides the Column Set Builder—a graphical tool for building report layouts.

Figure 5 – 2 **Column Set Builder Window**



The Column Set Builder displays column definitions graphically, which makes it easier to lay out your reports, and gives you a good idea of how a report will look after FSG runs it.

There are two main areas to the Column Set Builder window. The top half is used to define each column, and the bottom half is used to create custom headings and enter format masks for each column definition.

Column Definition Area

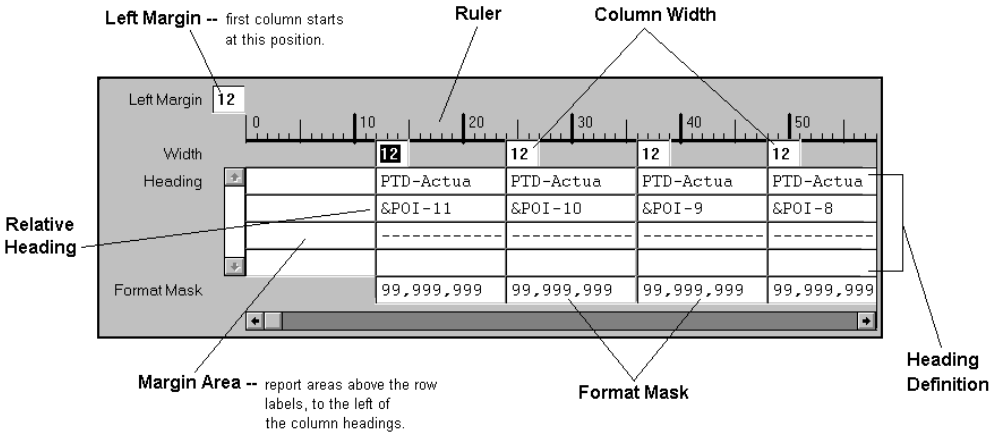
For each column definition, you enter four pieces of information; Sequence number, Name, Amount Type, and Period Offset. Unlike row sequence numbers, column sequence numbers do not control the order FSG displays report columns. Columns are displayed on your reports in exactly the order they appear in the Column Set Builder window. You refer to a column's sequence number when you define calculations in another column (more on this later).

Recall that most columns are defined using an amount type. General Ledger provides numerous amount types, which define a period type and balance type. For example, the amount type *QTD–Actual* specifies a quarterly period type and actual balances. The amount type *YTD–Encumbrance* specifies a yearly period type and encumbrance balances.

FSG uses the Period Offset to determine which specific periods' balances to include on a report. Period offsets are specified relative to the period you specify when you request that FSG run a report. For example, if you want a report of monthly cash balances for January, 1996 through December, 1996, the period–of–interest is DEC–1996. If one of your column definitions has a period offset of –6, FSG will display the cash balances for June, 1996 in that column.

Figure 5 – 3

Column Set Builder Headings Area



Other than format masks and relative headings, which are explained in separate sections, the most important thing to note about creating column headings is the positioning of columns across the report. Two factors control this:

Left Margin: This is the starting position of the leftmost column, to reserve space for FSG to print your report's row labels.

Column Width: Each column has a specific number of print positions defined, know as the column width. The width must be large enough to hold all printable characters, including currency symbols, decimal points, and number separators.

Format Masks

A format mask defines how numbers are displayed in your reports. You can specify numbers, decimal places, currency symbols, and other display characters. For example, if you use a format mask of `$99,999,999`, FSG will display the number `4234941` as `$4,234,941`.

Note: To use all of the available formatting options, additional set up steps may be required in General Ledger.

The most important thing to remember when using format masks is to make sure you include enough space in your column definition to print all the numbers and special characters allowed by the format mask you use.

Column Headings

Headings can include any alphabetic or numeric characters. They may also include special characters, except for the ampersand symbol (&). FSG also provides a default heading option, which you can use as is or modify to build a custom heading.

Relative Headings

You use FSG's Relative Headings feature to define dynamic headings whose content changes depending on some value you provide when you request the report.

You define relative headings by combining:

- **An ampersand (&)** — Identifies the following token and number as a relative heading.
- **A token** — Representing period of interest (POI), budget (BUDGET), encumbrance (ENCUMBRANCE), or currency (CURRENCY). The most often used token is POI.
- **A number** — For POI relative headings, the number is a period offset. For budgets, encumbrances, and currencies, the number is an associated control value.

  Note: The number is expressed as a positive or negative value. For negative values, the minus sign (–) is required. For positive values, the plus sign (+) is optional.

For example, &POI–10 indicates the tenth period before the period of interest. &POI+6 or &POI6 indicates the sixth period following the period of interest. POI0 is the period of interest.

For another example, look at Figure 5 – 3 again, the Column Set Builder Headings Area. The example column set produces a rolling monthly report. In other words, the report has twelve columns representing monthly actual balances. The twelfth monthly column is defined to display values for the period of interest. The first monthly column is defined to display values for the period which is eleven months before the period of interest.

For illustration purposes, the following table shows how the first and twelfth columns are defined and how the related report columns will be displayed. Note that the column definitions for &POI–10 through &POI–1 are not shown.

Period of interest: December 1996

	First Monthly Column	Twelfth Monthly Column
Amount Type	PTD–Actual	PTD–Actual
Period Offset	–11	0
Heading line 1	PTD–Actual	PTD–Actual
Heading line 2	&POI–11	&POI0
Heading line 3	_____	_____
Report Column Heading Display	PTD–Actual JAN–96 ----------	PTD–Actual DEC–96 ----------

Table 5 – 2 Example Relative Headings (Page 1 of 1)

Using relative headings with period offsets is a great way to create generic column sets which can be used with numerous FSG report definitions.

Calculations

You can create a row or column definition to calculate values which are then displayed on your report. This is especially useful for adding subtotals, totals, variances, and percentages to your reports. You can also create non–displayed rows or columns to hold the results of intermediate calculations, that are used in other calculations.

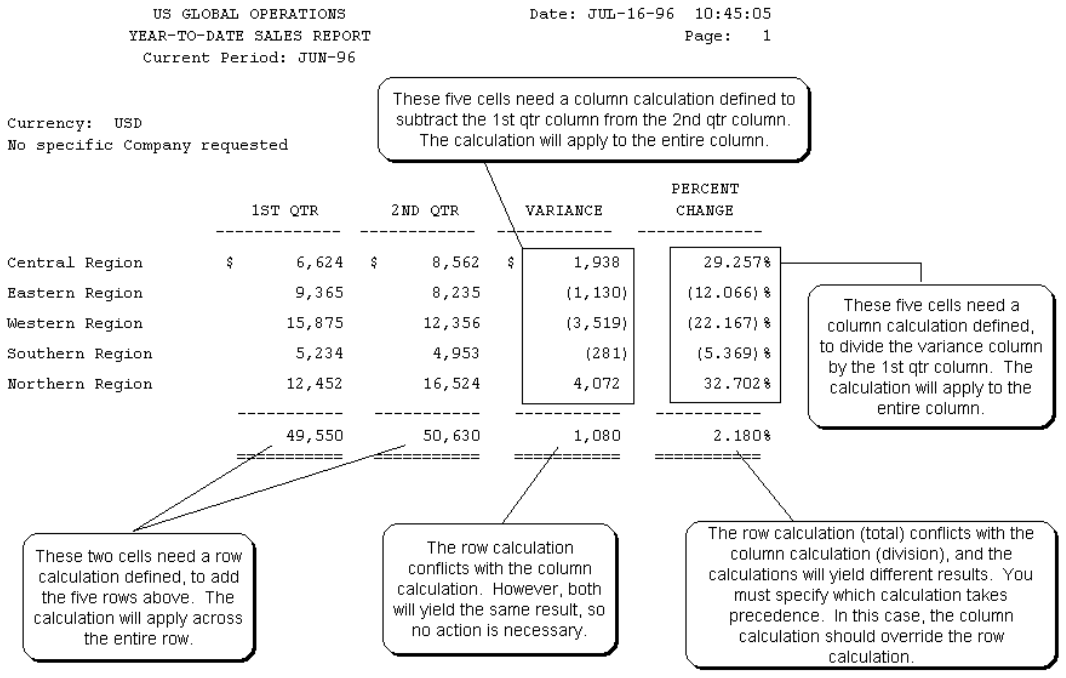
As with client–based spreadsheet programs, you can use other rows or columns in your calculations. For example, you can define a calculated row which adds a range of other rows to arrive at a subtotal. Or, you can define a calculated column which subtracts one column from another to yield a variance column.

FSG provides a wide range of operators you can use in calculations, including functional operators such as Average, Median, and StdDev (standard deviation), and, of course, your computations can include constant values.

Row and Column Conflicts

Calculations are one example of where a row definition and a column definition might conflict. For example, consider the following report:

Figure 5 – 4 **Row and Column Conflicts**



When there are conflicting calculations in a report, FSG will use the column calculation instead of the row calculation, unless you tell FSG (in the row definition) to override any conflicting column calculations.

There are other situations besides calculations where row and column definitions might conflict, such as format masks, period offsets, and amount types. FSG follows a set of precedence rules for all such row / column conflicts. For more information, see Row and Column Overrides: page 5 – 112.

Row and Column Names

When creating a calculation row which uses another row in the calculation, you refer to the row by its assigned Sequence Number. Optionally, you may give the row a Row Name when you define it, then

refer to the name when building a calculation. The same rules apply to columns.

If you use the optional row and column names, the names will appear in other FSG windows, making it easier to remember what those rows or columns represent. Also note that if you use row and column names in your calculations, the names must be unique within the row set or column set. If not, your calculations may yield incorrect results.

Row Orders

There are three key things which you can do in your reports, using FSG's Row Orders feature:

- **Display account segment values and their descriptions.** There is a Display option on the Row Order window where you can tell FSG to display the value, description, or both for your account segments. So, instead of 01.200.1000, you can have FSG display 01 ABC Company. 200 Headquarters. 1000 Cash. Optionally, you can display the description or account segment value by itself.
- **Change the account segment order.** There may be times when you want to change the order in which your account segments print. For example, your natural account might be defined as the third segment, but you want it to print first.
- **Sort detail rows based on values in a column.** You can tell FSG to sort your report's detail rows based on the values in one of your columns. For example, let's say you've built a sales report which displays current month sales figures for each of your 150 sales offices. If you want to sort this report from highest to lowest sales amount, you simply define a Row Order to tell FSG to sort the sales column in descending order.

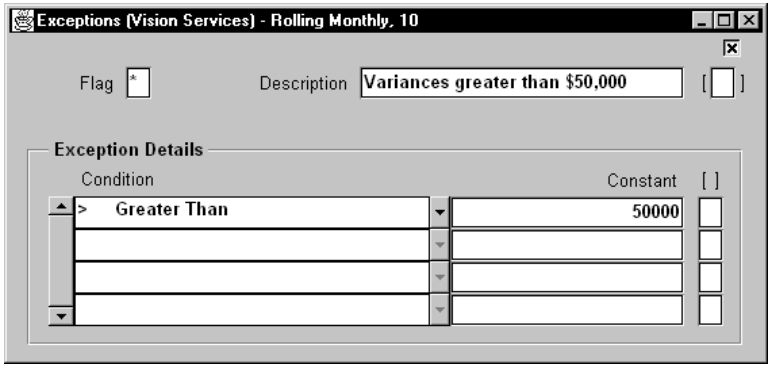
  Note: A row order can be saved as part of a report definition, or can be added dynamically at the time you request an FSG report.

Exception Reports

Exception reports are very easy to build in FSG. When you define a column set, you can also define exception conditions for any or all of your column definitions. FSG will apply these exception conditions to any report which uses the column set.

For example, assume you're building a variance report and you want to flag any variance amount which exceeds $50,000. In the variance amount column definition you simply create an exception condition

which tells FSG, "if the amount in this column is greater than 50000, print an asterisk character." Here's the related Exceptions window:



Display Options

FSG provides a number of additional display options you can apply to the rows and columns in your reports. These include:

- **Display or don't display a row or column:** You can define rows or columns which are not displayed on a report. You might use such rows or columns to perform intermediate calculations which you don't want on the report itself, but which are needed to build the values you do want.
- **Display or don't display when balance is zero:** You can choose to suppress the display of rows and columns whose balance is zero.
- **Change sign:** General Ledger stores debits as positive numbers and credits as negative numbers. FSG will print such values with their respective signs. You can choose to change the sign, printing debits with negative signs and credits with positive signs. For example, to print revenue (credit) amounts on an income statement so they appear without negative signs, set the Change Sign option for any rows or columns which use revenue accounts in an account assignment range.

Suggestion: If you want FSG to suppress the display of positive signs, set the profile option Currency:Positive Format.

- **Display factors:** You can select to display amounts on your report at different precision levels, or factors, such as units, thousands, or millions. FSG will perform the appropriate rounding to arrive at the factor you've chosen.

- **Level of detail reporting:** This feature lets you indicate the level of detail so you can screen out excessively detailed information when you run reports for a high–level audience. Level of detail is indicated for each row and column, as well as for a report. When the report prints, FSG will display only those rows and columns whose level of detail are the same as or less than that of the report.

  With this feature, you can use the same row set and column set definitions to define multiple versions of the same report, to serve different levels of your organization.

Rounding Options

You control how FSG performs any rounding which results from calculations you've defined for your report's columns or rows. In some cases you will want FSG to perform the calculations before any rounding is done. Other times, you may want the rounding to be done before the calculations are made. FSG lets you control this when you define your reports.

> **Note:** The rounding option can be saved as part of a report definition, or can be added dynamically at the time you request an FSG report.

Override Segments

You use the override segments feature to produce "breakdown" reports. For example, let's say that you've defined a report which produces a corporate income statement. Now you want to create a breakdown version of the same report which shows income statement line items for each department, one report column per department. Department is one of your account segments, and can have one of five values (01 = Sales, 02 = Manufacturing, 03 = Finance, 04 = Administration, 05 = Corporate).

The original report definition uses a row set named Income Statement and a column set named Corporate YTD–Actual. To produce the breakdown report, you need to define a new column set with the following properties:

- Uses the Department segment as an "override segment."
- Includes one column definition for each department.
- Specifies, for each column definition, the department segment value as its override value. For example, the first column would be defined with an override value of 01, for the Sales department.

- (Optional) Define a column to total all the departments.

When you are done, your column set definition might look like this:

Column Set Name: Department Breakdown

	Sales Column	Mfg. Column	Finance Column	Admin. Column	Corp. Column
Sequence	10	20	30	40	50
Amount Type	YTD–Actual	YTD–Actual	YTD–Actual	YTD–Actual	YTD–Actual
Width	12	12	12	12	12
Factor	Units	Units	Units	Units	Units
Format Mask	999,999,999	999,999,999	999,999,999	999,999,999	999,999,999
Override Value	01	02	03	04	05
Column Heading	Sales	Manufact.	Finance	Admin.	Corporate

Table 5 – 3 Example Column Set Definition Using Segment Overrides (Page 1 of 1)

Now you need only create a new report definition using row set Income Statement and column set Department Breakdown. At this point, you will have two defined reports which produce different versions of the same report.

See Also

Report Building Concepts: page 5 – 5

Simple Reports: page 5 – 5

Report Distribution: page 5 – 20

Other FSG Features: page 5 – 23

Overview of the Financial Statement Generator: page 5 – 3

Using Financial Statement Generator: page 5 – 25

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Using the Column Set Builder: page 5 – 55

Amount Types: page 5 – 98

Creating Column Headings: page 5 – 58

Format Masks: page 5 – 101

Relative Headings: page 5 – 110

Defining Report Calculations: page 5 – 48

Row and Column Overrides: page 5 – 112

Defining Row Orders: page 5 – 64

Defining Column Exceptions: page 5 – 60

Display Options: page 5 – 108

Report Distribution

After you've created report–building objects and defined various reports, you can use FSG's optional report distribution features to control report production and distribution. With these features you can:

- Produce special report variations, such as separate reports for each value of an account segment or for different account ranges.
- Produce multiple reports in a specified order, from one report definition.
- Produce "breakdown" reports where the segment breakdowns are on separate reports rather than on the same report (as with the segment override feature).
- Produce report variations which omit sensitive organization information.
- Create report "sets" by grouping multiple report definitions, to run multiple reports by requesting one report set.
- Schedule reports for automatic production.
- Download reports into spreadsheet programs, for subsequent editing, formatting, and printing.

Content Sets

By assigning a content set to a report request, you can generate hundreds of similar reports in a single run. The content set controls how the numerous reports differ from each other. For example, assume your organization has 50 departments and that Department is one of your account segments. Also assume that you already have an FSG report for

travel expenses, which you run weekly. By using a content set with your existing report definition, you can print a travel expense report for each department, in one report request. You can then distribute the reports to the 50 department managers for review purposes.

Content sets are similar to row sets and actually work their magic by overriding the row set definition of an existing report. The subtle report variations discussed in the previous paragraph are achieved by the content set altering the row set account assignments and / or display options.

> **Note:** A content set can be saved as part of a report definition, or can be added dynamically at the time you request an FSG report.

Display Sets and Display Groups

With display sets and groups you can produce report variations which omit sensitive information or which include information normally not included in a report. To do this, you simply tell FSG which rows or columns should or should not be displayed.

Recall from the section on Special Format Reports, that when you define a row or column, you tell FSG whether to display that row or column. This is available because you might want to hide rows or columns which hold intermediate calculations or whose definition will produce sensitive organization data on the report. With a display set you can easily reverse these definitions when you need to print a special report.

> **Note:** If you define a column as hidden, you cannot subsequently display it with a display set.

For example, suppose you've defined a payroll expense report that includes a row definition for executive salary detail. Under normal distribution conditions, you don't want this information printed on the payroll expense report, so you defined it as a "don't display" row.

However, once per quarter you need to give the Senior V.P. of Finance a payroll expense report which does include this detail executive payroll information. To accomplish this, you define a display set and display group which tells FSG to print the executive salary detail row.

Every quarter you simply process the Payroll Expense Report, but add the Show Exec Salaries display set to it before you submit the request.

> **Note:** A display set can be saved as part of a report definition, or can be added dynamically at the time you request an FSG report.

Report Sets

You will probably want to run many reports at the same time, perhaps in a specific sequential order. With FSG you define a report set to accomplish this. The report set definition includes a name and description, the name of each report to include in the set, and a sequence number for each report. Once you've defined a report set, you can run all of the related reports with a single request.

Scheduling Reports

General Ledger includes a program named Run Financial Statement Generator which you can use to run your FSG reports. The primary advantage to running FSG reports this way (rather than using the Run Financial Reports window) is that you can schedule reports to run on specific dates and at specific times. You can also specify how often you want the report requests submitted. Once you set up scheduled report runs, the related reports will be processed automatically, without any further work on your part.

See Also

Report Building Concepts: page 5 – 5

Simple Reports: page 5 – 5

Special Format Reports: page 5 – 10

Other FSG Features: page 5 – 23

Overview of the Financial Statement Generator: page 5 – 3

Using Financial Statement Generator: page 5 – 25

GL Desktop Integrator Report Wizard
(*Oracle General Ledger Desktop Integrator User's Guide*)

Defining Content Sets: page 5 – 61

Defining Display Sets: page 5 – 68

Defining Display Groups: page 5 – 69

Defining Financial Report Sets: page 5 – 77

Running FSG Reports from Standard Request Submission: page 5 – 86

Ad Hoc Reports

With FSG you can create ad hoc reports to meet special reporting needs where you don't want to create a permanent report definition. For example, you might get a request from your organization's Controller to produce a one–time analysis report of travel–related expenses. When the ad hoc report is complete, you want to delete it.

From the Run Financial Reports window, you select the option to Define Ad Hoc Report. You then specify the row set and column set you want to use to build the report. Optionally, you may need to define a new row set or column set first. When defining the ad hoc report, you can also use any of the other available report objects, such as content sets, display sets, and row orders.

You run the ad hoc report the same way you run any other FSG report. You can even rerun the report later, as long as you have not yet deleted it. Once you are finished with an ad hoc report, you should delete it using the Delete Ad–Hoc Report program in FSG.

Copying Report Objects

Often, the only thing you need to do to build a new report is copy a row set and column set, make a few minor edits, then define the new report. For this reason, FSG includes a feature called AutoCopy. With AutoCopy, you can copy row and column sets, reports and report sets, row orders, and content sets.

Downloading to Spreadsheets

If you want to download a report into a spreadsheet program, FSG provides the option to produce your output as a tab–delimited file. Such files are easily imported into a spreadsheet, where you can do additional customizing, analyze the financial information in the report, produce financial graphs, or upload the report information to some other tool.

Alternatively, you can use the General Ledger Desktop Integrator's Report Wizard to view your reports, which is particularly useful if you also use Report Wizard to build your report definitions.

See Also

Report Building Concepts: page 5 – 5

Simple Reports: page 5 – 5

Special Format Reports: page 5 – 10

Report Distribution: page 5 – 20

Overview of the Financial Statement Generator: page 5 – 3

Using Financial Statement Generator: page 5 – 25

GL Desktop Integrator Report Wizard
(*Oracle General Ledger Desktop Integrator User's Guide*)

Defining Ad Hoc Reports: page 5 – 89

Copying Report Objects: page 5 – 71

Downloading Financial Reports: page 5 – 91

Tips and Techniques for Using FSG

Using Financial Statement Generator

The diagram in Figure 5 – 5, as well as the steps below, describe the FSG report building process. Please note that many of the steps are optional. The simplest reports require only steps 2 and 5 to define the report and steps 6 and 7 to run it. As your report requirements become more complicated, you will also need to perform many of the optional steps.

The Financial Statement Generator Report Building Process

1. Before you define a report in Financial Statement Generator, draft it on paper. This will help you plan your report's format and content and save you time later.
2. Define row sets that specify the format and content of your report rows. Typical row sets include line items, accounts, and calculation rows for totals.

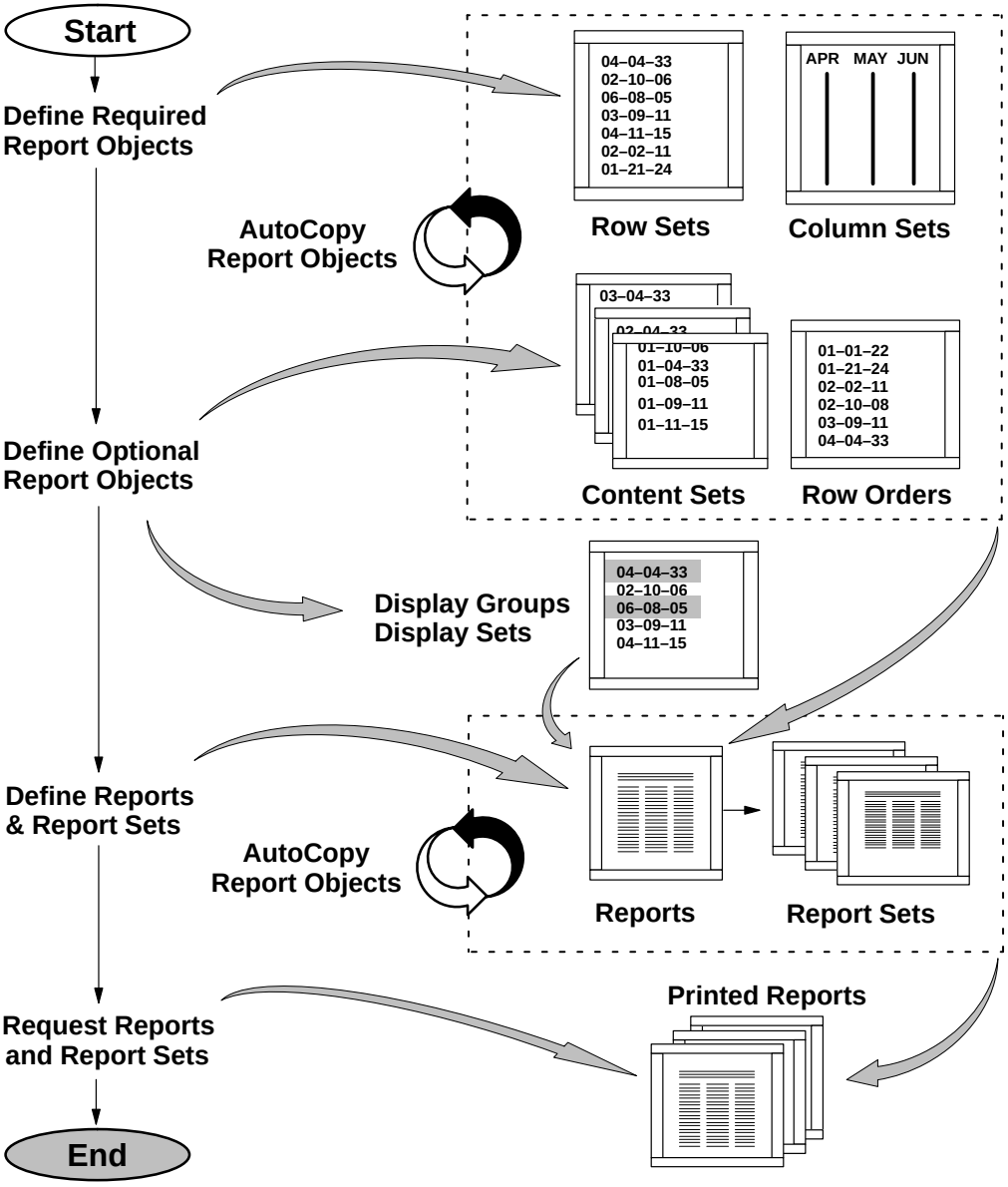
   See: Defining Row Sets: page 5 – 43.
3. Define column sets that specify the format and content of your report columns. Typical column sets include headings, currency assignments, amount types, and calculation columns for totals.

   See: Defining Column Sets: page 5 – 51.

   You can also define column sets graphically using the Column Set Builder.

   See: Using the Column Set Builder: page 5 – 55.
4. Define any optional report objects you need for special format reports or report distribution.

Figure 5 – 5
FSG Report



5. Define financial reports by combining report objects.

If you frequently run many reports at the same time, define report sets to group those reports.

See: Defining Report Sets: page 5 – 77.

6. Assign the Run Financial Statement Generator program to the report security group for your responsibility. You can then run predefined FSG reports from the Submit Requests form, enabling you to schedule FSG reports to run automatically. You can also combine FSG and standard reports in request sets.

   See: Running FSG Reports from Standard Request Submission: page 5 – 86.

7. Run reports and report sets, including ad hoc and predefined reports.

   See: Running Financial Reports: page 5 – 84.

   Note: You can copy report objects to quickly create new row sets, and column sets from existing report objects. You can also copy reports and report sets that you have defined. You can also copy report objects from one General Ledger database to another.

   See: Copying Report Objects: page 5 – 71.

   See: Copying Report Objects from Another Database: page 5 – 78

Suggestion: We recommend that you run the General Ledger Optimizer program before you run your monthly reports. This will help your financial reporting processes run faster.

See: Running the Optimizer Program: page D – 4.

Optional Report Objects

1. Define content sets to override row set segment values and display options, and to define the order for printing multiple reports.

   See: Defining Content Sets: page 5 – 61.

2. Define row orders to modify the order of detail rows in a report. Rank rows in ascending or descending order based on the amount in a particular column and / or by sorting segments by description or value.

   See: Defining Row Orders: page 5 – 64.

3. Define display sets to control the display of ranges of rows and / or columns in a report. To use display sets you must also define

display groups to identify the ranges of rows and/or columns whose display you want to control.

See: Defining Display Sets: page 5 – 68 and Defining Display Groups: page 5 – 69.

Note: You can copy report objects to quickly create new content sets, display sets, and row orders from existing report objects.

See: Copying Report Objects: page 5 – 71.

See Also

Overview of the Financial Statement Generator: page 5 – 3

Suggestions for Specific Financial Reports: page 5 – 29

Tips for Designing FSG Reports: page 5 – 38

Frequently Asked Questions About FSG: page 5 – 40

FSG Tasks: page 5 – 43

FSG Reference: page 5 – 92

Suggestions for Specific Financial Reports

Your reporting needs depend on a number of factors, including your type of business, your business size, your organizational structure, and management preferences. Here are some suggestions for financial reports that apply to most organizations. You may want to define these same report formats for your own organization. You may also want to define custom reports which are specific to your organization or the industry in which you operate.

Income Statements

Income statements present the results of operation for an organization for specific periods of time. Income statements report revenues, expenses, net income, and earnings per share.

The most common income statement formats are:

- **Current year** — presents results of operation for the current year only.
- **Comparative time periods** — presents results of operation for two specific periods, usually quarters or years, in side–by–side columns. The report may also include one or two additional columns representing the dollar and / or percentage change from one period to another.
- **Comparative amounts** — presents actual results of operation compared to some other measure, such as budgeted revenues and expenses. The report may also include variance and variance percentage in separate columns.
- **Rolling** — presents results of operation for consecutive periods of time. For example, you might want a ten year rolling, eight quarter rolling, or twelve month rolling income statement. The key elements of any rolling report are that the time periods are the same (years, quarters, or months) and they are consecutive.

Income Statement Type	Report Definition Considerations
Current Year	*Row Set:* • Define account assignments to group related revenue and expense accounts. • Define calculations for subtotals and totals. Optionally, use display options for totalling account ranges. • Use row set format options for indenting, line spacing and underscores (for subtotals and totals). • Use the change sign feature for revenue accounts, so credit amounts print without negative formatting. *Column Set:* • Define a custom column set using the amount type YTD–Actual.
Comparative Time Periods	*Row Set:* • Use the same row set used for Current Year income statement. *Column Set:* • Use a standard column set – choose from Monthly Comparative YTD; Quarterly Comparative YTD; or Annual Comparative QTD, YTD. Optionally, define a custom column set.
Comparative Amounts	*Row Set:* • Use the same row set used for Current Year income statement. *Column Set:* • Use a standard column set – choose from PTD Variance; QTD Variance; or PTD, QTD, YTD Variance. Optionally, define a custom column set.
Rolling	*Row Set:* • Use the same row set used for Current Year income statement. *Column Set:* • Use a standard column set – choose from Rolling Monthly or Rolling Quarterly. Optionally, define a custom column set. • Use period offsets and relative headings to synchronize columns with reporting periods.

Table 5 – 4 (Page 1 of 1)

Report Definition Considerations for all Income Statements:

- Use the level of detail feature to produce report variations for different levels of your organization. For example, use the Controller level of detail to create income statements for your executives.
- Use content sets to generate departmental income statements. You can also use content sets to create breakdown income statements for other account segments, such as cost centers, regions, and products.

- For consolidated income statements, perform your consolidation activities first, then run your report using the parent set of books (or parent company segment value).

  See: Performing Multi–Company Accounting in General Ledger: page 3 – 2

Balance Sheets

Balance sheets present the financial position of an organization at a specific point in time, usually the end of a period, such as month–end, quarter–end, or year–end. Balance sheets report assets, liabilities, and owners' equity.

The most common balance sheet formats are:

- **Current year** — presents financial position for the current year only.
- **Comparative time periods** — presents financial position for two specific periods, usually quarters or years, in side–by–side columns. The report may also include one or two additional columns representing the dollar and / or percentage change from one period to another.
- **Rolling** — presents financial position for consecutive periods of time. For example, you might want a ten year rolling, eight quarter rolling, or twelve month rolling balance sheet.

Balance Sheet Type	Report Definition Considerations
Current Year	*Row Set:* • Define account assignments to group related asset, liability, and equity accounts. • Define calculations for subtotals and totals. Optionally, use display options for totalling account ranges. • Use row set format options for indenting, line spacing and underscores (for subtotals and totals). • Use the change sign feature for liability and equity accounts, so credit amounts print without negative formatting. *Column Set:* • Use the same custom column set you defined for current year income statement. Optionally, define a new custom column set (using the amount type YTD–Actual) if you need different formatting options.

Table 5 – 5 (Page 1 of 2)

Balance Sheet Type	Report Definition Considerations
Comparative Time Periods	*Row Set:* • Use the same row set you defined for the current year balance sheet. *Column Set:* • Use a standard column set – choose from Monthly Comparative YTD; Quarterly Comparative YTD; or Annual Comparative QTD, YTD. Optionally, define a custom column set.
Rolling	*Row Set:* • Use the same row set you defined for the current year balance sheet. *Column Set:* • Use a standard column set – choose from Rolling Monthly or Rolling Quarterly. Optionally, define a custom column set. • Use period offsets and relative headings to synchronize columns with reporting periods.

Table 5 – 5 (Page 2 of 2)

Report Definition Considerations for all Balance Sheets:

- Use the level of detail feature to produce report variations for different levels of your organization. For example, use the Financial Analyst level of detail to create detailed balance sheets for your internal auditors.
- Use content sets to generate departmental balance sheets. You can also use content sets to create breakdown balance sheets for other account segments, such as cost centers, regions, and products.
- For consolidated balance sheets, perform your consolidation activities first, then run your report using the parent set of books (or parent company segment value).

Statement of Changes in Financial Position

A statement of changes in financial position analyzes changes in an organization's financial position between two specific points in time. Essentially, the statement explains why an organization's balance sheet has changed from one point in time to another.

There are two different types of statements of changes:

- **Accrual basis** — identifies the sources and uses of funds. Sources of funds include such things as net income, increases in debt, reductions of assets. Uses include such things as debt retirements and depreciation.

- **Cash basis** — identifies the sources and uses of cash. Sources include such things as collections of receivables and sales of assets. Uses include such things as payments on accounts payables, debt retirement, and acquisition of fixed assets.

Either of these statements of changes might be prepared for the current year or for comparative time periods.

Statement of Changes Type	Report Definition Considerations
Accrual Basis	*Row Set:* • Define account assignments for sources of funds. Use DR (debit) and CR (credit) activity types as needed. Apply appropriate accrual accounting rules when grouping accounts and determining what activity types to include. • Use non–displayed row definitions for intermediate calculations. • Define calculations for subtotals and totals. • Use row set format options for indenting, line spacing and underscores (for subtotals and totals). • Use the change sign feature for accounts with credit amounts. *Column Set:* • Depending on your reporting needs, use one of the custom column sets you used for current year and comparative time period balance sheets.
Cash Basis	*Row Set:* • Define account assignment ranges for sources of cash. Use DR (debit) and CR (credit) activity types as needed. Apply appropriate cash accounting rules when grouping accounts and determining what activity types to include. • Use non–displayed row definitions for intermediate calculations. • Define calculations for subtotals and totals. • Use row set format options for indenting, line spacing and underscores (for subtotals and totals). • Use the change sign feature for accounts with credit amounts. *Column Set:* • Depending on your reporting needs, use one of the custom column sets you used for current year and comparative time period balance sheets.

Table 5 – 6 (Page 1 of 1)

Report Definition Considerations for all Statements of Changes:

- Use the level of detail feature to produce report variations for different levels of your organization.
- Use content sets to generate departmental statements of changes. You can also use content sets to create breakdown statements of changes for other account segments, such as cost centers, regions, and products.

- For consolidated statements of changes in financial position, perform your consolidation activities first, then run your report using the parent set of books (or parent company segment value).

Consolidating Reports

Consolidating reports present financial statement information for each company in your consolidated entity in side–by–side columns, together with the consolidated total.

A consolidating report can be prepared for virtually any type of financial report, but is most often used for income statements, balance sheets, and statements of changes in financial position.

Consolidating Report Type	Report Definition Considerations
Income Statement *and* **Balance Sheet** *and* **Statement of Changes**	*Row Set:* • Use the row set created for your standard income statement, balance sheet, or statement of changes. *Column Set:* • Define a custom column set using segment overrides, so each column displays only one company. You can use this same column set for all consolidating reports. • Define a column for intercompany eliminations. • Define a column for your consolidated total. Create a calculation to total your separate company columns and add/subtract the intercompany eliminations.

Table 5 – 7 (Page 1 of 1)

Report Definition Considerations for all Consolidation Reports:

- Perform your consolidation activities before running your report.

Operational Reports

Operational reports serve many different reporting needs. Here are some of the more common operational reports:

- **Sales analysis** — provide a more detailed look at and analysis of sales than is normally available from an income statement.
- **Expense detail** — provide a more detailed look at and analysis of expenses than is normally available from an income statement.
- **Budgetary** — facilitate the process of preparing budgets or monitoring budget performance.

- **Encumbrance** — report on encumbrance types, such as commitments and obligations.
- **Variance** — measure variations of actual financial results from anticipated or budgeted amounts.
- **Exception** — highlight unusual financial results, excessive variances, abnormal account balances, unexpected transaction volumes, etc. Exception reports are primarily used by managers for operational control of an organization.

Operational Report Type	Report Definition Considerations
Sales Analysis	*Row Set:* • Define account assignments for your sales accounts. Use the expand display option for the greatest detail. • Define calculations for subtotals and totals. • Use row set format options for indenting, line spacing and underscores (for subtotals and totals). • Use the change sign feature for sales accounts, so credit amounts print without negative formatting. *Column Set:* • Depending on your reporting needs, select an appropriate standard column set or existing custom column set. For example, use your current year income statement column set for a current year sales analysis. Use the Monthly Actual standard column set to produce a sales analysis report for each month in the current period. If needed, define a new custom column set. *Other:* • Use a content set to create sales analysis reports for each region. • Use a row order to rank sales in descending order by department within the regions defined by the content set.
Expense Detail	*Row Set:* • Define account assignments for your expense accounts. Use the expand display option for the greatest detail. • Define calculations for subtotals and totals. • Use row set format options for indenting, line spacing and underscores (for subtotals and totals). *Column Set:* • Depending on your reporting needs, select an appropriate standard column set or existing custom column set. If needed, define a new custom column set. *Other:* • Use a content set to create expense detail reports for each cost center. • Use a row order to rank expenses in descending order by department within the cost centers defined by the content set.

Table 5 – 8 (Page 1 of 3)

Operational Report Type	Report Definition Considerations
Budgetary	*Row Set:* • Depending on your reporting needs, use an existing row set. For example, to generate a budgeted income statement, use the same row set used for your income statement. If needed, define a new row set. *Column Set:* • Choose from one of the standard column sets Monthly Budget or Quarterly Budget. You can also copy an existing column set then modify the amount types for each column definition to use one of the available budget types. Optionally, define a new custom column set. • Use a control value to associate specific budgets with your column definitions. *Other:* • In your report definition, associate budget names with the control values that are assigned to columns in your column set.
Encumbrance	*Row Set:* • Depending on your reporting needs, use an existing row set. If needed, define a new row set. *Column Set:* • Copy an existing column set then modify the amount types for each column definition to use one of the available encumbrance types. Optionally, define a new custom column set. • Use a control value to associate specific encumbrances with your column definitions. *Other:* • In your report definition, associate encumbrance names with the control values that are assigned to columns in your column set.
Variancen	*Row Set:* • Depending on your reporting needs, use an existing row set. If needed, define a new row set. *Column Set:* • Choose from one of the standard column sets PTD Variance; QTD Variance; or PTD, QTD, YTD Variance. You can also copy an existing column set then modify the amount types for each column definition to use one of the available variance types. Optionally, define a new custom column set, using a calculation column to compute the variance. • If you define a new column set, use a control value to associate specific budgets with your column definitions. Control values for the standard column set are already defined. *Other:* • In your report definition, associate budget names with the control values that are assigned to columns in your column set. • If desired, use a row order to rank your variances in ascending or descending order.

Table 5 – 8 (Page 2 of 3)

Operational Report Type	Report Definition Considerations
Exception	*Row Set:* • Select an existing row set. *Column Set:* • Select and modify an existing column set to include exception columns. Optionally, copy a standard column set and modify the copy. • Define the exception conditions. *Other:* • Use exception reporting features, as desired, on any of the financial reports previously discussed. For example, you can combine exception reporting with variance reporting to flag any unusual variance amounts.

Table 5 – 8 (Page 3 of 3)

See Also

Overview of Financial Statement Generator: page 5 – 3

Using Financial Statement Generator: page 5 – 25

Tips for Designing FSG Reports: page 5 – 38

Frequently Asked Questions About FSG: page 5 – 40

Copying Report Objects: page 5 – 71

Defining Financial Reports: page 5 – 72

Overview of Consolidation: page 3 – 28

Overview of Encumbrance Accounting: page 8 – 2

Tips for Designing FSG Reports

You can define any of the financial reports we just discussed, regardless of your chart of accounts. The tips and techniques listed below will make it easier for you to plan and define your financial reports. The tips will also help you maximize FSG's flexibility and minimize your report maintenance activities.

Draft reports on paper first. Before you define a report in FSG, draft it on paper. This will help you plan the report's format and content, saving you time later.

Define a logical chart of accounts. You can significantly reduce report maintenance activities if you use account ranges and / or parent segment values in your row sets, column sets, and content sets.

> For example, say one of your rows is total salary expense and you assigned it an account range of 5500 to 5599. If you add a new salary account segment within that range, the new account is automatically included in your reports.

Define generic row sets. You can minimize report maintenance by using generic row sets with the least number of options defined. For example, suppose you need to produce detail expense reports for all of your departments, but they all use different expense accounts. You can use one row set to generate all of these reports. When you define the row set:

- Include all, or most, of your expense accounts in the account assignments.
- Leave the Display Zero option unchecked for each account assignment. This ensures that accounts with zero balances won't appear on the report.

Use existing column sets. Before you define a new column set, review FSG's standard column sets and any custom column sets you've already defined to see if there is one that meets your reporting needs. You can use any existing column set as is, or make a copy then revise it.

> We recommend two generic column sets that are particularly useful in managing any organization. One consists of multiple columns, defined to use actual amount types, for consecutive reporting periods (months, quarters, or years). Reports using this type of column set are very useful for determining and analyzing trends.
>
> Another useful column set includes multiple columns defined with actual, budget, and variance amount types. Reports using this type of column set are useful for planning purposes, as well

as controlling your business. The standard column sets we provide with FSG include several versions of these two column set types.

Use content sets. Content sets are a powerful and useful FSG feature, which you can use to generate hundreds of similar reports in a single report run. For example, you can use a content set to generate 50 departmental reports from one master report definition. Content sets work their magic by overriding the row set definition of an existing report, by altering the account assignments and / or display options.

Simplify row set and content set definitions. Rather than defining extremely long row sets, take advantage of the Expand and Both display types:

- EXPAND — creates multiple lines from a single row definition. When defining a row, enter a range for an account segment and assign it a display type of Expand. FSG creates a row for each segment value in the range. If you enter a parent segment value for your range, FSG displays all child values for that parent.
- BOTH — creates both detail lines and a total from a single row definition.

Use AutoCopy. to copy any existing row set, column set, content set, row order, report, or report set. For example, you can:

- Copy a standard column set, then modify the copy rather than modifying the original. If you modify a standard column set directly, you can unknowingly change other reports that rely on the standard column set definitions.
- Copy an existing row set that is similar to what you need, then modify the copy, rather than build a new row set from scratch.

See Also

Suggestions for Specific Financial Reports: page 5 – 29

Overview of Financial Statement Generator: page 5 – 3

Using Financial Statement Generator: page 5 – 25

Frequently Asked Questions About FSG: page 5 – 40

Copying Report Objects: page 5 – 71

Defining Financial Reports: page 5 – 72

Setting General Ledger Profile Options: page B – 2.

Frequently Asked Questions About FSG

This section includes the answers to many of the frequently asked questions about the Financial Statement Generator.

Question: *Can I display account descriptions on my report in addition to the account segment values?*

Absolutely. You simply have to define a Row Order, then assign it to your report. In the Row Order, set the Account Display options of the account segments for which you want to print descriptions. Select Value and Description as your segment display method. Also, make sure that you set the printing Width so there is enough room to print both the segment value and description.

> **Additional Information:** To print the description without the account segment values, select Description as your segment display method.

Question: *I've built a report which uses several row and column calculations. However, I'm not getting the results I expected. What might be causing this?*

There are several reasons why calculations might not yield the results you expect. Here are some areas to explore:

- Review your calculations to make sure the logic is correct.
- Make sure you used unique row and column names in your report. If you use the same name for two different rows or columns, FSG won't know which value to use.
- If you used sequence numbers in your calculations instead of row or column names, make sure you entered the correct sequence numbers in your formula.
- What rounding option did you use for the report? If you used Round Then Calculate, you might see some rounding errors in your results. This can usually be corrected by selecting the Calculate Then Round option and running your report again.

Question: *How do I print credit amounts on my report as positive instead of negative numbers?*

For the related row or column definition, check the Change Sign checkbox. Credit amounts for this row or column will now print as positive numbers. "Negative" credits will print as negative numbers.

Warning: Selecting this option will also make any debit amounts generated by this row or column print as negative values. Therefore, when using this feature, be attentive to the accounts which you assign to the row or column definition.

Question: *How do I suppress printing of "plus" signs for the numeric values in my report?*

Change the General Ledger profile option Currency:Positive Format. This option determines how General Ledger and FSG display positive numbers. For example, if your positive format profile option is currently +xxx, FSG will print a positive number with a plus sign in front of it. If you change the profile option to xxx, FSG will print the number without the plus sign.

Question: *Is there a way to suppress zero amounts on my report?*

You cannot suppress individual zero amounts in FSG. However, when all the values in a row or column are zero, you can have FSG suppress them all. To do this, make sure the Display Zero option is not checked on the appropriate Rows or Columns windows.

Question: *How do I review my reports online?*

Reports can be viewed online from the Concurrent Request Summary window. To view a report, first select it then choose Request Output from the Special menu. Your report will appear in a new window.

Note: This feature may not be available in your version of Oracle General Ledger. If it is available in your version, the feature must be enabled by your System Administrator before you can use it to view reports.

Question: *How do I download my FSG report to a file which I can then open in my PC's spreadsheet?*

First, make sure your report definition uses the Spreadsheet output option. Optionally, you can specify this option when you run the report. Second, after you run the report, view it online, as described above. While the report is displayed in the view window, select Copy File from the Special menu. You must then enter a path name and filename to store the output file. Once saved, you can open the file in your spreadsheet.

Note: This feature may not be available in your version of Oracle General Ledger.

Question: *I'm having trouble getting a complicated report definition to work correctly. Are there any tools I can use to help find the problem?*

Yes. You can review the error message log files. If there is not enough detail in the log, you can increase it by changing the user profile option FSG:Message Detail.

See: Error Message Log Files: page 5 – 87

See Also

Overview of Financial Statement Generator: page 5 – 3

Using Financial Statement Generator: page 5 – 25

Suggestions for Specific Financial Reports: page 5 – 29

Tips for Designing FSG Reports: page 5 – 38

FSG Tasks

This section discusses the various tasks you perform to define and generate financial reports with FSG.

Suggestion: If you are not familiar with the Financial Statement Generator, it's report building concepts, and FSG terminology, we suggest you read Overview of the Financial Statement Generator: page 5 – 3 before you begin using the FSG tasks.

Defining Row Sets

A Row Set defines the format and content of the rows in an FSG report. In FSG, the commonly assumed attribute for a row definition is an account assignment, whereas the attribute for a column definition is a time period (amount type).

When you define a row set, you can:

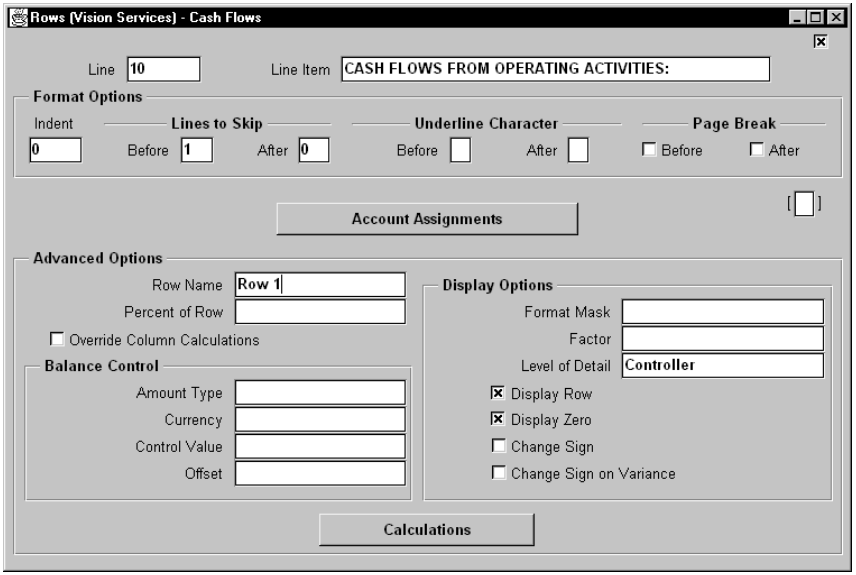
- **Assign accounts** — to indicate which general ledger account balances you want to include in the row. You can assign an individual account or range of accounts to each row.

  Note: If you have average balance processing enabled in your set of books, you can report on functional, foreign–entered, and translated average balances.

- **Define calculations** — to perform a variety of complex computations in your report. The calculations can refer to any previous rows in a report, including rows you choose not to display.

- **Specify formatting** — to control page breaks, indentation, line spacing, and underline characters.

You can define a new row set, or use FSG's AutoCopy feature to copy an existing row set, which you can then modify as needed.



▶ **To define a row set:**

1. Navigate to the Row Set window.
2. Enter a Name and Description for the row set.
3. Choose Define Rows.
4. Enter a Line number for each row of the row set. The line number controls the order in which rows appear in a report. You also use the line number when creating a row calculation.
5. Enter a Line Item description for each row. This appears as the row label on any report you run using this row set.
6. (Optional) Enter the Format Options, Advanced Options, and Display Options for each row**.**

   Note: If you want to create a report which reverses the commonly assumed attributes for row sets and column sets, you should also set your Balance Control Options for each row.
7. To have the row generate account balances on your report, choose Account Assignments to assign accounts to the row. To create a calculation row (for report totals and subtotals), choose Calculations.

   Note: A row definition can have account assignments or calculations, but not both.
8. Define additional rows for the row set. (steps 4 through 7)

9. Save your work.

See Also

Row Set Format Options: page 5 – 92

Row Set Advanced Options: page 5 – 106

Display Options: page 5 – 108

Defining Report Calculations: page 5 – 48

Defining Financial Reports: page 5 – 72

Copying Report Objects: page 5 – 71

Balance Control Options: page 5 – 104

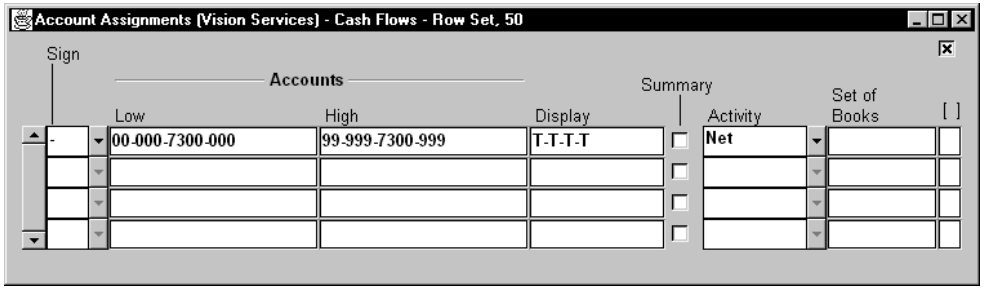
Overview of Financial Statement Generator: page 5 – 3

Assigning Accounts

Assign accounts to a row or column to print monetary or statistical account balances. You assign accounts by entering one or more account ranges.

Typically you assign accounts to rows. However, if you enter accounts for both rows and columns, FSG only reports on intersecting accounts.

> **Note:** If you assign accounts to a row or column, you cannot define a calculation for that same row or column. You can do one or the other, but not both.



▶ **To assign accounts to a row or column:**

1. From the Rows or Columns window, choose Account Assignments**.**
2. Select a mathematical Sign (+ or –) to tell FSG whether to cumulatively add or subtract the balances for each account in the specified account range. To use this feature, each segment in the range must be defined with a display type of T (Total). See step 4 below.
3. Enter a range of accounts by specifying the Low and High accounts in the range.

   Additional Information: To specify just one account rather than a range, enter the same account as the Low and High.

   If you leave a segment blank, FSG will process all values for that segment.
4. Enter a Display type for each account segment.

   Note: You must use a display type of T (Total) for each segment if you assign:

   – Accounts to a column.

– Multiple account ranges to a row and you want to total them. See Display Types: page 5 – 94.

5. Check the Summary checkbox if you want to report only summary balances for the accounts in the specified range.

   Note: The profile option, FSG:Expand Parent Value, controls the expansion of parent values when requesting summary balances.

6. Select an Activity type (Dr, Cr or Net) to specify the types of balances to use for the accounts in each account range.

   For example, enter Dr or Cr if you want to define a cash flow report or a statement of changes in financial position. For these types of reports, you may need separate rows or columns for debit and credit amounts.

7. (Optional) For each account range being assigned, enter a Set of Books from which FSG will derive account balances. If you do not enter a value, FSG will use the current set of books.

   You can enter a different set of books for each account assignment if the sets of books share the same chart of accounts and calendar as your current set of books. When using different sets of books you should use Net as the Activity type.

8. Save your work.

See Also

Row Set Display Types: page 5 – 94

Row and Column Overrides: page 5 – 112

Defining Row Sets: page 5 – 43

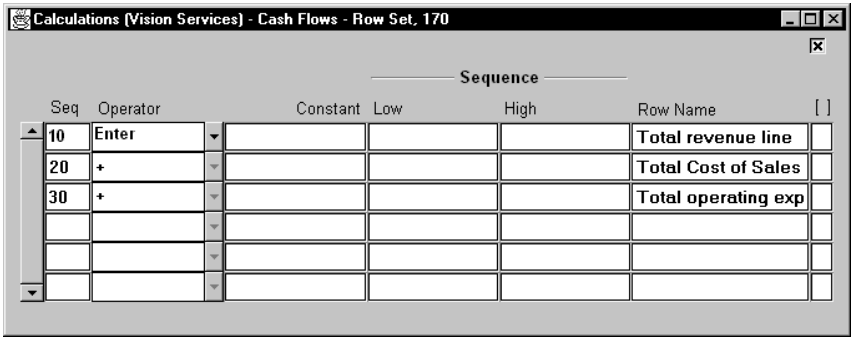
Overview of Financial Statement Generator: page 5 – 3

Setting General Ledger Profile Options: page B – 2

Defining Report Calculations

You can define formulas to calculate row or column amounts. For example, you can define a row calculation which sums all of the rows above it in the report. Or, you can define a column calculation which calculates the difference between two previous columns.

> **Note:** General Ledger stores credit balances as negative numbers and debit balances as positive numbers, so you should define your calculations accordingly. For example, if you want to calculate a gross margin row, add (rather than subtract) your cost of sales row to your sales row.



> **Note:** You can assign either accounts or calculations to a row or column set, but not both.

▶ **To define a calculation:**

1. From the Rows or Columns window, choose Calculations.
2. Enter a sequence number for each step of your calculation. This controls the order FSG follows when performing the mathematical operations required to complete the calculation.

   For example, to calculate a derived row using the formula A(B+C), enter sequence numbers to perform the addition first, then multiply the result by A:

Sequence	Operator	Operand
10	Enter	B
20	+	C
30	*	A

3. Enter the mathematical Operator for each step of your calculation. Valid operators for row or column calculations include:

+	Add
–	Subtract
*****	Multiply
/	Divide
%	Percent
ENTER	Enter value
MODE	The mode of listed values
AVERAGE	The average of listed values
MEDIAN	The median of listed values
STDDEV	The standard deviation of listed values

Note: FSG calculation operators are based on EasyCalc — a General Ledger mathematical notation feature.

4. Enter a Constant, a range of sequence numbers, or the name of a row or column to use in each calculation step.

- **Constant** — Enter a number to use as a Constant value. For example, as part of an earnings–per–share calculation, you might enter the number of outstanding common shares as the constant by which you divide net income.
- **Sequence Low and High** — Instead of a constant, you can enter the Low and High sequence numbers corresponding to the range of rows or columns to use in your calculation.

  The Operator is applied to each row or column in the range. For example, if you use the + operator on a range of four rows, FSG will add all values encompassed by the four rows.
- **Row Name or Column Name** — Instead of a constant or a sequence range, you can enter the name of a specific row or column to use in a calculation.

  For example, assume you have a report with three columns, representing actual, budget, and variance amounts. The first two columns are named Actual and Budget. When you define the calculation for the variance column you can instruct FSG to subtract the column named Actual from the column named Budget. The result, the variance from budget, will be displayed in the third column of your report.

Note: If you use row or column names in your calculations, make sure the names are unique within the row set or column set to which they belong.

5. Add as many steps as needed to complete the calculation.

See Also

Entering Formulas with EasyCalc: page 1 – 62

Defining Row Sets: page 5 – 43

Defining Column Sets

A column set defines the format and content of the columns in an FSG report. In FSG, the commonly assumed attribute for a column definition is a time period (amount type), whereas the attribute for a row definition is an account assignment. Therefore, typical column sets include headings and subheadings, amount types, format masks, currency assignments, and calculation columns for totals.

When you define a column set, you can:

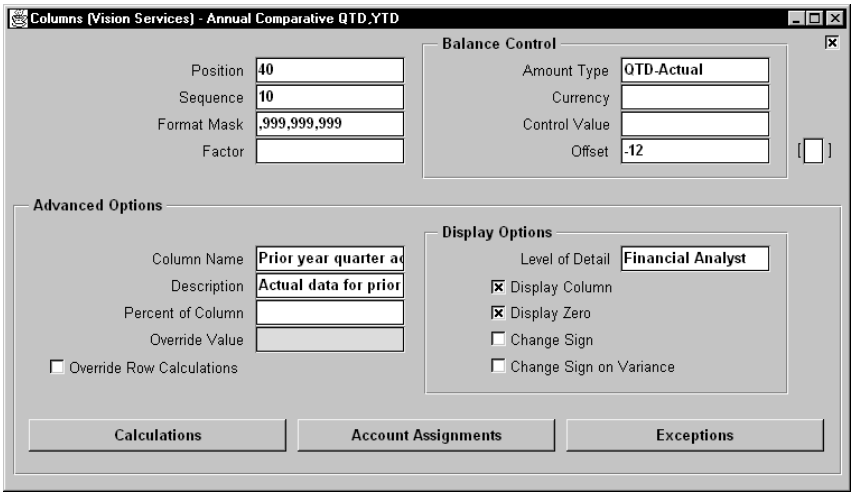
- **Specify account balance types** — to include in the column. For example, you can define a column with actual, budget, or encumbrance amounts.
- **Create Headings** — for your columns. You can also create relative headings, which change depending on the period of interest specified when you run the report.
- **Define calculations** — to perform a variety of complex computations in your report. The calculations can reference other columns in the report.
- **Specify formatting** — using format masks, which determine how numbers in your report are displayed.

You can define a new column set or use FSG's AutoCopy feature to copy an existing column set, which you can then edit as needed. You can also define column sets graphically, using the Column Set Builder.

▶ **To define a column set:**

1. Navigate to the Column Set window.
2. Enter a Name and Description for the column set.
3. (Optional) Enter an Override Segment.

   See: Override Segments: page 5 – 18.
4. Choose Define Columns.



5. Enter the starting Position for each column. This is the number of characters from the left edge of the page that marks where each column starts. Consider the following factors when determining the starting positions of your columns:

   - *Total report width* — FSG prints reports in landscape mode, with up to 132, 180, or 255 characters per line, depending on the printers you have installed. Optionally, you can print reports in portrait mode (80 characters) by first setting the profile option FSG:Allow Portrait Print Style to Yes.

     Note: Columns with positions that exceed the total report width will not appear on the report.

   - *Number of columns in the column set.*
   - *Width of each column* — determined by the format mask and expected size of numbers to be displayed in the column.
   - *Starting position and width of previous columns.*
   - *Currency profile options* — determine whether you are using thousands separators, as well as positive and negative number formats. If these options are enabled, you must provide enough space in your column width.
   - *Margins.*
   - *Overall appearance* — balance and uniformity of spacing.

     Additional Information: Row line labels appear to the left of the first column in your report. Thus, you control the width of

the row line items when you set the position of the first column in your column set.

6. Enter a unique Sequence number for each column. You can use the sequence number to define column calculations.

   Note: The sequence number does not control the order of the columns on a report like it does for rows in a row set. Instead, column order is determined by the column starting positions.

7. Enter a Format Mask to control the display of values which FSG prints in the column. See: Format Masks: page 5 – 101.

8. Enter a Factor (Billions, Millions, Thousands, Units, or Percentiles) that determines how to display numeric values.

   For example, if you use the factor Thousands with the format mask `99,999,999.99`, the number `23,910` will appear as `23.91` on your report. If you use the factor Percentiles with the format mask `99.99`, the number `.1258` will appear as `12.58` on your report. To display amounts using no factor, choose Units.

   Suggestion: If you assign a factor besides Units to each of your columns, put the factor name in the related column headings so you can easily identify the factors on your report.

9. (Optional) Enter the Balance Control options, Advanced Options, and Display Options for each column**.**

   Note: If you want to create a report which reverses the commonly assumed attributes for row sets and column sets, leave the Balance Control options blank on this window and set them on the Rows window instead.

10. (Optional) To create a calculation column (for variances, percentages, totals and subtotals), choose Calculations. To assign accounts to the column, choose Account Assignments.

    Note: A column definition can have calculations or account assignments, but not both.

11. (Optional) To create an exception report, choose Exceptions.

12. Define additional columns for the column set (steps 5 through 11).

13. Create the column headings. See: Creating Column Headings: page 5 – 58

14. Save your work.

See Also

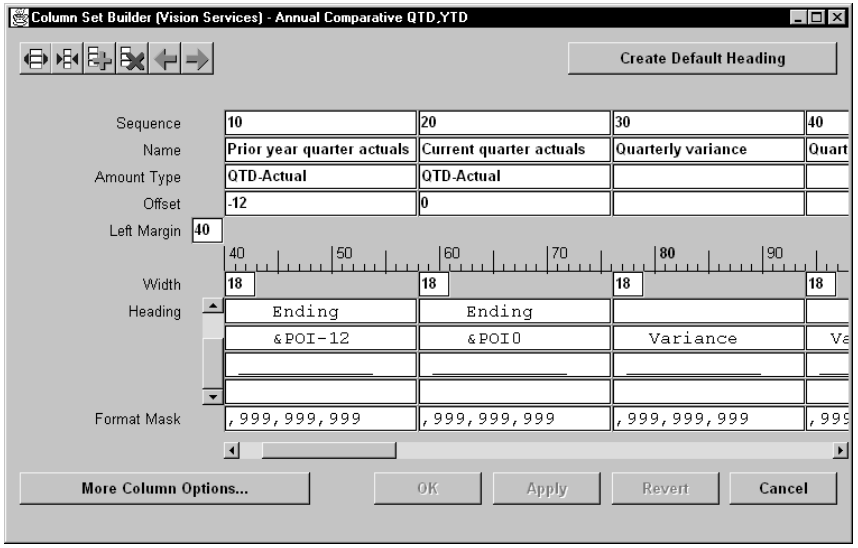
Balance Control Options: page 5 – 104
Column Set Advanced Options: page 5 – 107
Display Options: page 5 – 108
Defining Report Calculations: page 5 – 48
Assigning Accounts to a Report: page 5 – 46
Defining Column Exceptions: page 5 – 60
Creating Column Headings: page 5 – 58
Standard Column Sets: page 5 – 96
Copying Report Objects: page 5 – 71
Overview of Average Balance Processing: page 9 – 2

Using the Column Set Builder

With the Column Set Builder, you can define a column set by laying it out graphically. You can also modify existing column sets.

Column Set Builder is primarily a layout and design tool. It does not include all of the options available from the Columns window. As a result, you cannot assign accounts, calculations, or exceptions within the Column Set Builder. However, you can add these things from the Columns window after you've designed your column set with the Column Set Builder.

> **Note:** If you define a non–displayed column from the Columns window, it will not be visible in the Column Set Builder.



▶ **To define a column set using Column Set Builder:**

1. Navigate to the Column Set window.
2. Enter or query a column set.
3. Choose Build Column Set**.**
4. Enter a Sequence number, and optional Name, Amount Type, and Offset for each column.

> **Suggestion:** When defining columns, you may find it easier to define one column at a time. To do this, follow steps 4 through 9 for your first column, then repeat the same steps for each additional column.

5. Specify the Left Margin of your report, and the Width of each column.

Suggestion: When determining the width of your columns, you may find it helpful to consider the size of the numbers you expect to be displayed in your report, the factor you use, and the format mask you specify.

6. Enter a Heading for each column, using the ruler as a guide. You can define up to four lines of heading text. If you need additional lines, you must define them in the Columns window. However, once defined they can be edited using Column Set Builder.

   Note: The scroll bar to the left of the column headings area is only active when there are more than four lines used for headings.

   You can also choose Create Default Heading to have FSG generate a heading based on the amount type and period offset for each column. You can then modify the default headings as necessary.

7. Enter the Format Mask for each column.
8. Choose More Column Options to enter additional column format and display options, such as Currency, Control Value, Override Value, Factor, and Level of Detail.
9. Choose Apply to save your headings and continue working with the Column Set Builder.
10. Choose OK to save your work and close the Column Set Builder.

▶ **To change a column set layout using the Column Set Builder:**

1. Navigate to the Column Set window.
2. Query a column set.
3. Choose Build Column Set**.**
4. Use the buttons on the Column Set Builder toolbar to add, move, or delete columns.
5. Modify any column information as needed.
6. Choose Apply to save your work and continue working with the Column Set Builder.
7. Choose OK to save your work and close the Column Set Builder.

▶ **To undo changes to your column set:**

- When working with the Column Set Builder, you can choose Revert to undo all changes since you last saved the column set definition.

See Also

Column Set Builder Toolbar: page 5 – 100

Defining Column Sets: page 5 – 51

Format Masks: page 5 – 101

Creating Column Headings: page 5 – 58

Defining Column Exceptions: page 5 – 60

Column Set Advanced Options: page 5 – 107

Display Options: page 5 – 108

Relative Headings: page 5 – 110

Creating Column Headings

You define the column headings for a report within the related column set. You can create custom column headings or modify default headings to meet your specific reporting needs. Your column headings can be static, or you can use relative headings to create dynamic column headings whose content changes depending on the period you specify when you run the report.

> **Note:** You can also create and edit column headings with the Column Set Builder.

▶ **To create column headings:**

1. Navigate to the Column Set window.
2. Query a column set Name**.**
3. Choose Create Heading**.**
4. (Optional) Choose Create Default Heading to modify the default column headings. FSG builds default headings based on the amount type and period offset defined for your columns. If no amount types or period offsets are defined, the default heading displays your runtime period.
5. Enter or change the heading for each column, using the displayed ruler as a guide. If desired, you can enter relative headings to create dynamic column headings. See: Relative Headings: page 5 – 110

   > **Note:** The ruler appears above the heading, displaying X's for allocated character positions and spaces, 9's for number positions, and periods for the required minimum one space between each column. These settings are determined automatically from the starting positions and format masks of your column definitions.
6. Choose Apply to save your heading and continue working in this window.
7. Choose OK to save your work and close the column headings window.

See Also

Using the Column Set Builder: page 5 – 55

Defining Column Sets: page 5 – 51

Relative Headings: page 5 – 110

Defining Column Exceptions

Define exceptions for your column if you want to highlight information in your report that requires immediate attention. For example, you can define an exception to ”flag” the rows in your report where actual expenditures exceed your budget by $1,000 or more. When you request your report, you can choose to display only the exceptions

▶ **To define a column exception**:

1. From the Columns window, choose Define Columns.
2. Choose the column you want to flag for exceptions.
3. Choose Exceptions.
4. Enter a single character to use to Flag exceptions in your report.
5. Select the Condition (< , > , =, <= , >= or < >) and enter the Constant to define your exception. You can enter as many conditions for your exception as you want. If you enter multiple conditions for your exception in this region, FSG flags only those amounts that meet all of your conditions.

   To set up exceptions that flag rows that meet at least one, but not necessarily all, of the conditions you specify, you need to define as many columns as you want conditions but display only one of the columns. For example, if you want to flag amounts that meet one or more of five conditions, you must define five columns. Define the non–display columns with calculations that add the display column to itself. For example, if you display column 5, then for columns 6 to 9, define a calculation with an operator of + and a column sequence low and high of 5. Then assign each of the columns an exception flag and a condition.

See Also

Defining Column Sets: page 5 – 51

Using the Column Set Builder: page 5 – 55

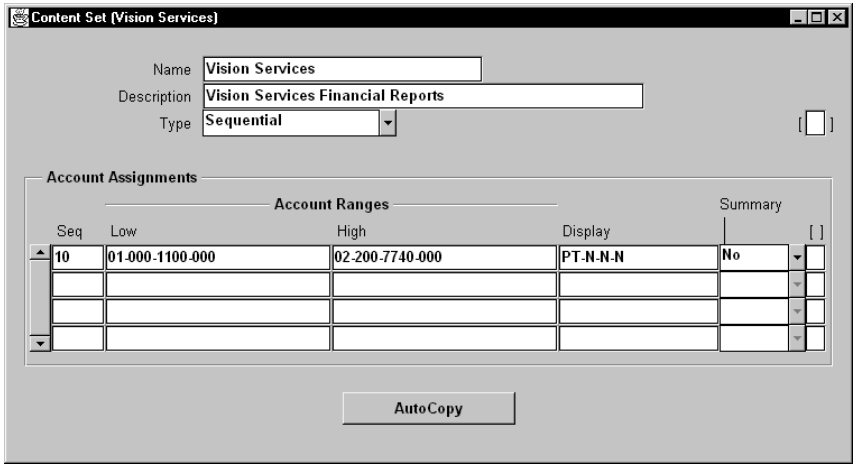
Overview of the Financial Statement Generator: page 5 – 3

Defining Content Sets

By assigning a content set to a report request, you can generate hundreds of similar reports in a single run. The content set controls how the numerous reports differ from each other. For example, assume your organization has 50 departments and that Department is one of your account segments. Also assume that you already have an FSG report for travel expenses, which you run weekly. By using a content set with your existing report definition, you can print a travel expense report for each department, in one report request. You can then distribute the reports to the 50 department managers for review purposes.

Content sets are similar to row sets and actually work their magic by overriding the row set definition of an existing report. The subtle report variations discussed in the previous paragraph are achieved by the content set altering the row set account assignments and / or display options.

> **Note:** A content set can be saved as part of a report definition, or can be added dynamically at the time you request an FSG report.



▶ **To define a content set:**

1. Navigate to the Content Set window.
2. Enter the content set Name and Description.
3. Choose a processing Type for multiple reports:
   - Parallel — FSG processes multiple reports at the same time.

- Sequential — FSG processes multiple reports in sequential order.

4. Enter a Sequence number for each account range.
5. Enter the Account Range Low and High if you want to override the segment value ranges specified in your row set. If you enter a parent segment value for your flexfield low and high, FSG displays all child values for that parent.

   Note: Use the profile option FSG:Expand Parent Value to control the expansion of parent values when requesting summary balances.

   If you enter multiple account ranges, FSG produces a separate report for each range. Your ranges may overlap.
6. Enter a content set Display type if you want to override the row set display type.
7. Choose Yes from the Summary poplist if you want to report only Summary account balances in your range. The parent segment values in your range must belong to a rollup group and the rollup group must be used in a summary template. Choose No if you want to report only detail account balances in your range.

   If you leave this field blank, the content set will inherit the summary account reporting option from the row set or column set. If you set the option at both the row and column set level, FSG will resolve any conflicts as noted in the Row and Column Overrides table.
8. Save your work.

▶ **To define a content set that generates multiple reports:**

- When you define the content set, assign the Display type PE to the segment for which you want separate reports for each segment value. Optionally, you can assign multiple account ranges to the content set.

See Also

Content Set Display Types: page 5 – 95

Row and Column Overrides: page 5 – 112

Copying Report Objects: page 5 – 71

Defining Row Sets: page 5 – 43

Defining Financial Reports: page 5 – 72

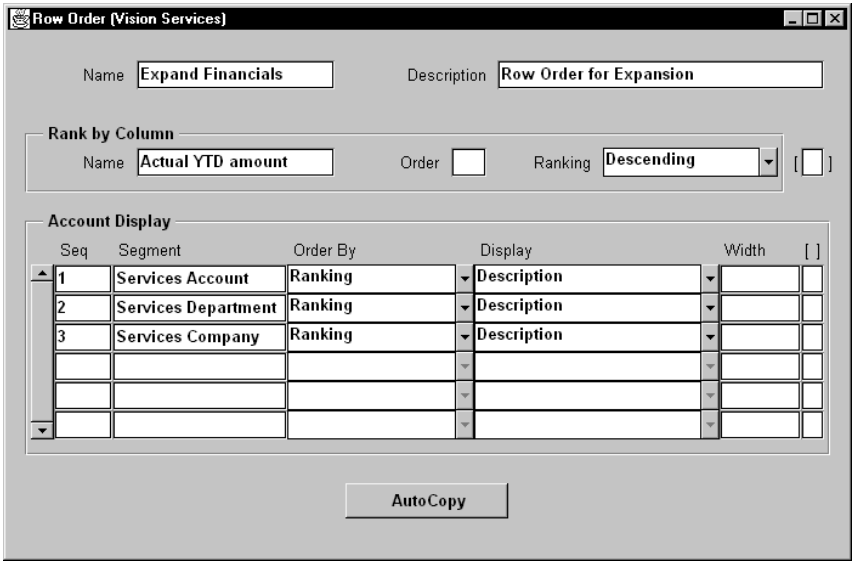
Defining Row Orders

You can use a row order to control how detail rows appear in your report. You can:

- Display account descriptions in addition to or instead of segment values.
- Sort detail rows by amounts displayed in a column.
- Sort detail rows by account segment values or segment value descriptions.
- Rearrange the sequence of your account segments to fit specific reporting needs. For example, you may want to see product segment values displayed before cost center values.
- Suppress header descriptions for particular account segments.

Prerequisites

❑ To sort detail rows by an account segment's values or descriptions, the segment's display type in the related row definition must be either Expand or Both. Optionally, you can use a content set whose display type is set to Row / Expand or Row / Both.



▶ **To create a new row order:**

1. Navigate to the Row Order window.

2. Enter a Name and Description for the row order.
3. (Optional) Enter Rank by Column information.
4. (Optional) Enter Account Display information.
5. Save your work.

▶ **To sort detail rows by amounts displayed in a column (Rank by Column information):**

1. Create a new row order or query an existing one.
2. From the Row Order window, enter the Name or the Order of the column whose values will be used to sort the detail rows.

   Order corresponds to the sequence of the sorting column relative to other ***displayed*** columns in the column set, where the leftmost column has an Order of 1.

   For example, assume you've defined the following column set:

Column Number	1	2	3
Position	50	75	100
Sequence Number	10	20	30
Displayed?	Yes	No	Yes

   If you want to sort detail rows based on the amounts in Column 1, enter 1 as your Order. If you want to sort based on the amounts in Column 3, enter 2 as your Order (since Column 2 is not displayed).
3. Select a Ranking method. You can sort amounts in Ascending or Descending order
4. Save your work.

▶ **To sort detail rows by account segment values or segment value descriptions (Account Display information):**

1. Create a new row order or query an existing one.
2. (Optional) Enter Rank by Column information in the Row Order window.
3. Enter the Sequence number of the segment to use for sorting detail report rows.
4. Enter the Segment name.
5. Choose an Order By method to control sorting of the detail report rows:

- Description — sort by the account segment description.
- Value — sort by account segment value.

  Note: If you enter Description or Value as your Order By method, FSG will ignore any information you entered in the Rank by Column region.

- Ranking — sort by the Rank by Column information.

  Note: If you assign the Order By Ranking method to a segment, you must also enter Rank by Column information. If you don't, FSG will sort by account segment values. Also, when you use the Order By Ranking method, all segments following the sorting segment must have a display type of Total or Both. Otherwise, FSG cannot derive the totals needed to sort the report rows.

6. Enter a segment Display method:
   - Description — will display the segment description on your report.
   - Value — will display the segment value on your report.
   - Value and Description — will display both the segment value and description on your report.
7. Enter a printing Width for your account segment. If you choose to print a segment's description, make sure the printing width is large enough to accommodate the description.

   Note: You must also make sure that in your column set definition you have provided enough room at the left of your report to accommodate the cumulative printing widths of all the segments specified in your row order.

8. Save your work.

▶ **To rearrange the sequence of your account segments (Account Display information):**

1. Create a new row order or query an existing one.
2. (Optional) Enter Rank by Column information.
3. From the Row Order window, enter the Account Display information for the segment whose account sequence you want to change when printed on your report:
   - Enter a new Sequence number for the segment.

Note: You do not have to enter a new sequence number for each of the segments in your account structure. FSG automatically adjusts the position of all segments (either left or right, as needed) when you change the sequence number of an account segment. For example, if your account structure is *Company—Cost Center—Account—Product* and you enter a new sequence number of 3 for Company, the account will print on your report as *Cost Center—Account—Company—Product*.

- Enter the Segment name, Order By method, Display method, and printing Width.

4. Save your work.

▶ **To suppress header descriptions for particular account segments:**

- When you enter your Account Display information, set the segment printing width to zero.

See Also

Row Set Display Types: page 5 – 94

Display Options: page 5 – 108

Defining Content Sets: page 5 – 61

Defining Financial Reports: page 5 – 72

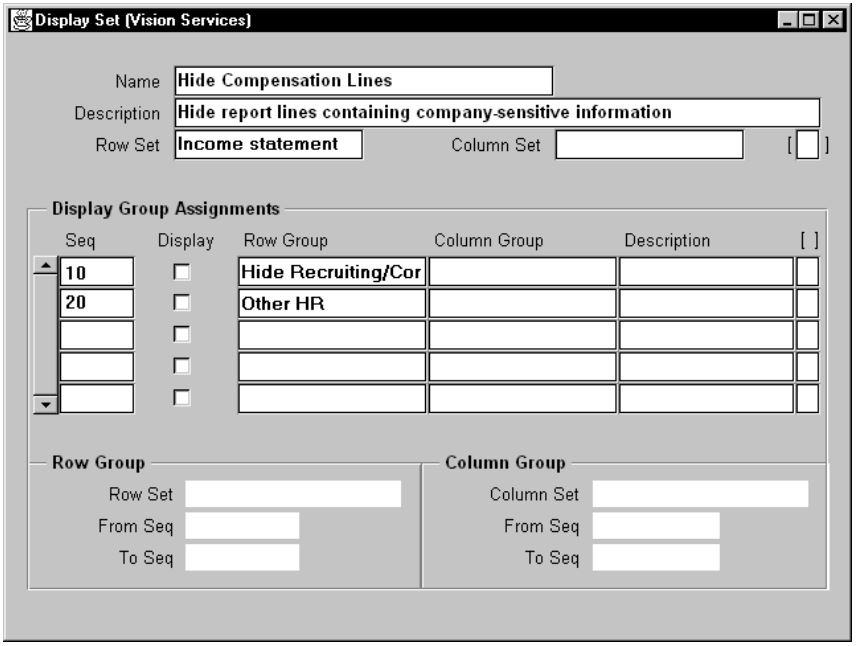
Copying Report Objects: page 5 – 71

Defining Display Sets

With display sets and groups you can produce report variations which omit sensitive information or which include information normally not included in a report. To do this, you simply tell FSG which rows or columns should or should not be displayed.

Prerequisite

- ❑ Define display groups for ranges of rows in a row set or columns in a column set.



▶ **To define a display set:**

1. Navigate to the Display Set window.
2. Enter the Name and Description of the display set.
3. Enter the name of a Row Set or Column Set whose row or column display definitions you want to override with your display set.
4. Enter a Sequence number for each display group assignment.
5. Choose a Display option for each display group assignment. If you check the Display checkbox, the values related to the row and / or column ranges specified in the assigned display groups will be

shown on your report. If you do not check the Display checkbox, the row and / or column values will not be shown.

Note: Even if you choose not to display the row and / or column values, the row titles and / or column headings will still appear on the report.

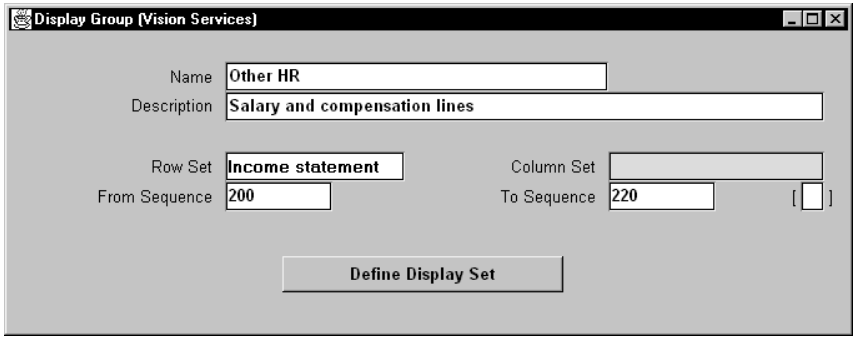
6. Enter the display group names in the Row Group and Column Group fields. If desired, you can enter both a row group and a column group.

   Note: If your display groups do not include all the rows and / or columns defined in the related row sets and column sets, the rows and / or columns not included in the display groups will appear on your report, just as they would if you were not using a display set.

7. (Optional) Enter a description for the display group assignment.
8. (Optional) Enter additional display group assignments.
9. Save your work.

Defining Display Groups

A display group defines a range of rows in a row set or columns in a column set. Display groups are assigned to display sets to control which rows and columns appear on a report.



▶ **To define a display group:**

1. Navigate to the Display Group window.
2. Enter the Name and Description of the display group.
3. Enter the name of a Row Set or Column Set. To create a generic display group, leave these fields blank.

4. Enter the From and To Sequence numbers in your row or column display range.

   For example, if you specify a row set and choose 10 through 40 as your sequence range, your display group will affect rows 10 through 40.

5. Save your work.

See Also

Defining Financial Reports: page 5 – 72

Copying Report Objects

You can copy existing row sets, column sets, content sets, row orders, display sets, reports, and report sets to create new report objects. You can even copy report objects across multiple sets of books if both sets of books share the same account structure.

After you copy a report object, you can modify the new object to meet your reporting needs.

▶ **To copy a report object:**

1. Navigate to the AutoCopy window.

   You can also choose the AutoCopy button from the window for the report object you want to copy.

2. From the Component field, select the type of report object you want to copy.
3. In the Source field, enter the name of the object to copy.
4. In the Target field, enter a name for the new report object.
5. Choose Copy. General Ledger launches a concurrent process to copy the report objects.

   When the concurrent process is completed, you can query and modify the copied objects as necessary.

Defining Financial Reports

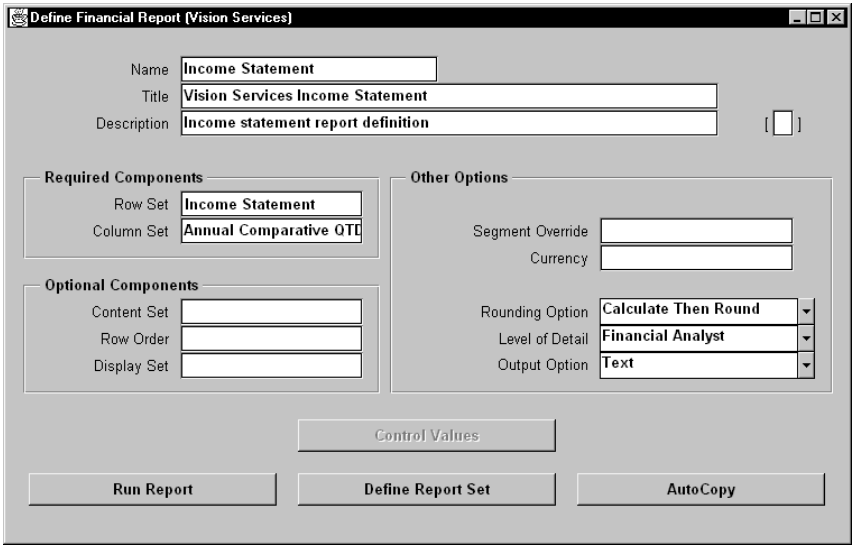
A report is defined by specifying the report objects FSG should use to build the report. The simplest reports are defined by a row set and a standard column set. Optionally, you can specify your own custom column set. Also, you can add a content set, row order, and/or display set to enhance the report or refine the information in the report. You can also specify the budget, encumbrance types, and currencies to include on a report.

Once you define and save a report, you can use it any time — to run the report, define a report set, or copy and save it as a new report.

> **Note:** You can also define ad hoc financial reports, as necessary, to meet one–time reporting needs. You create ad hoc reports from the Run Financial Reports window.

Prerequisites

- ❑ Define a row set.
- ❑ Optionally, define column sets, row orders, content sets, and display sets.



▶ **To define a financial report:**

1. Navigate to the Define Financial Report window.

2. Enter a Name, report Title, and Description for your report. The report title is what FSG will print at the top of the report.

3. Enter the Row Set and Column Set to use for the report.

4. (Optional) Enter the Content Set**,** Row Order**,** and / or Display Set to use for the report.

5. (Optional) Enter Segment Override values for the account segments you want to override. When you enter a segment override value, FSG produces a report for the specific value you specify. For example, assume you have a report definition which produces a combined assets report for four companies. If you modify the report definition to add a segment override for company 02, then FSG will print an assets report for company 02 only.

   Note: If a segment you override is subsequently disabled, the Segment Override definition becomes invalid and you must redefine your report.

6. (Optional) Enter a default Currency for the report. FSG uses this currency only for those rows and columns to which you did not assign a currency when you defined row and column sets.

7. (Optional) Select a Rounding Option to use for calculations in the report:

   Calculate Then Round: FSG performs calculations before any rounding.

   Round Then Calculate: FSG rounds values before they are used in calculations.

8. (Optional) Select a Level of Detail for the report. There are three options, which correspond to the levels of detail you can assign to rows and columns. If you specify a level of detail for your report, FSG will only print those rows and columns with matching levels of detail.

   Note: If you do not enter a level of detail for a report, the system will assume the level of detail is Financial Analyst.

9. Enter an Output Option for your report:

   Text: Produces a report in standard text form (no tab–delimited columns). If you download the report to a spreadsheet, you must manually parse the report columns. The default is Text.

   Tab–Delimited: Produces a report whose columns are delimited by tabs, making it easier to import the report into a spreadsheet.

Spreadsheet: Produces a report designed specifically for downloading to GL Desktop Integrator.

10. If the row or column set has control values assigned, you can assign budgets, encumbrance types, and currencies to those values.
11. Save your work.
12. Choose Run Report.

See Also

Running Financial Reports: page 5 – 84

Defining Financial Report Sets: page 5 – 77

Defining Row Sets: page 5 – 43

Defining Column Sets: page 5 – 51

Copying Report Objects: page 5 – 71

Defining Ad Hoc Reports: page 5 – 89

Including Budgets, Encumbrances, and Currencies in an FSG Report

To include budgets, encumbrance types, and currencies in a report, your report definition must specify a row set or column set that has control values specified in the Balance Control options. When you use such row sets or column sets in a report definition, you assign the control values to specific budgets, encumbrances, or currencies.

When you assign a Budget to a control value number, FSG automatically prints the appropriate budget amounts in the budget–related rows or columns that are assigned that control value number. For example, if you assigned the number 1 to a column with the PTD–Budget amount type and the number 3 to a column with the PTD–Encumbrance amount type, you must assign a budget to the control value number 1 and an encumbrance to the control value number 3. This same logic applies to currency types.

Notes:

- You must assign the same budget, encumbrance type, or currency to intersecting row and column control values.
- You cannot enter currencies in the report definition if the report does not contain a row and / or column set with a currency control value.
- You must specify a budget or encumbrance when your report includes rows or columns which use related amount types, such as PTD–Budget or PTD–Encumbrance.

▶ **To assign a budget, encumbrance, or currency to a financial report:**

1. Assign a budget, encumbrance, or currency control value to the row set or column set you will use for your report.
2. Define a financial report using the row set or column set from step 1.
3. From the Define Financial Report window, choose Control Values**.**
4. Enter the Control Value number you assigned to the related rows or columns when you defined the row set and / or column set.
5. Enter the Budget name, Encumbrance Type, or Currency to associate with the control value number.
6. (Currency only) Select the Currency Type (Entered or Translated) for the accounts referenced in the rows and / or columns in the report.
7. Save your work.

See Also

Balance Control Options: page 5 – 104

Row Set Advanced Options: page 5 – 106

Column Set Advanced Options: page 5 – 107

Defining Financial Report Sets

Use financial report sets to group FSG reports that you run together frequently. You can only assign predefined reports to a report set.

You can copy a financial report set that you have already defined, then modify the new report set as needed.

> **Note:** If the Run Financial Statement Generator program is assigned to your responsibility, you can also combine predefined FSG reports with standard reports, listings, and programs in request sets.

▶ **To define a report set:**

1. Navigate to the Financial Report Set window.

   You can also choose the Define Report Set button from the Define Financial Report window.

2. Enter the Name and Description of the report set.
3. Enter a Sequence number for each report you assign to the report set to control the sequence in which reports are submitted at runtime.
4. Enter the Name of each report you want to include in the report set.
5. Save your work.
6. Choose the Run Report button to navigate to the Run Financial Reports window.

See Also

Defining Financial Reports: page 5 – 72

Copying Report Objects: page 5 – 71

Running Financial Report Sets: page 5 – 86

Running FSG Reports with Standard Requests: page 5 – 86

Copying Report Objects From Another Database (FSG Transfer Program)

Run the FSG Transfer program to copy report objects from one General Ledger database to another. You can copy row sets, column sets, reports, report sets, content sets, row orders, display sets, and display groups.

For example, when you implement General Ledger, you might also define all of your FSG objects in a test database. Once your production database is fully functional, you can easily copy the FSG objects from your test database by using the FSG Transfer program.

Prerequisites

- ❑ You or your System Administrator must define database links.
- ❑ The chart of accounts in your source database must be identical to the chart of accounts in your target database.
- ❑ Any currencies and sets of books referred to by the row sets and column sets being copied must exist in the target database.
- ❑ Report details, such as budgets and encumbrance types, referred to by copied reports must exist in the target database.
- ❑ You must be logged in to General Ledger and connected to the target database.

▶ **To run the FSG Transfer program:**

1. Navigate to the Submit Request window.
2. Select the concurrent program named Program – FSG Transfer.
3. Enter the program parameters.
4. Submit the request.
5. When the concurrent request finishes, review the report for any warnings and error messages. If there are errors, correct them, then rerun the FSG Transfer program.

Other Considerations

The report produced by the FSG Transfer concurrent request identifies any warnings and error messages which occurred when the program ran. Some of the reasons for warnings include:

- **Name collisions:** If a report object you are trying to copy already exists in your target database, you will get a warning message and the report object will not be copied.
- **Row and column set references:** If any of the copied row or column sets refer to a currency or set of books which doesn't exist in the target database, you will get a warning message and the reference will be excluded from the copied row or column set.
- **Report details:** If any copied FSG reports refer to report details, such as budgets and encumbrance types, which don't exist in the target database, you will get a warning message and the reference will be excluded from the copied report.

If the FSG Transfer program is interrupted, you can resubmit the program with the same parameters. Note that the program will produce warning messages for any report objects that were successfully transferred during the interrupted run. You can ignore these warnings.

FSG Transfer Program Parameters

When you run the FSG Transfer program, you specify the following parameters:

Component Type
The type of object you want to copy. For example, select Row Set to copy a row set from the source database. Alternatively, select All to copy all report objects.

Component Name
To copy a single object of the type specified, enter its name. To copy all objects of the type specified, leave this field blank. If you entered All for component type, the program ignores the Component Name field.

To copy selective multiple objects of the same type, you can enter a percent sign (%) as a wildcard character in the component name. For example, if the Component Type is Row Set and you enter *Sales%* for the Component Name, the program will copy the row sets named Sales01, Sales02, and Sales03.

Source DB Chart of Accounts
The name of the chart of accounts from which you want to copy report objects. The name must be

	entered exactly as it is defined in the source database, since the name will not be validated. The chart of accounts size, data type, segment separator, and segment assignments must be identical to the target database chart of accounts.
Target DB Chart of Accounts	Enter the name of the chart of accounts to which you want to copy report objects. The chart of accounts size, data type, segment separator, and segment assignments must be identical to the source database chart of accounts.
Source Database	Enter the name of the database from which you want to copy report objects. The database name is created when you define the link to the source database.

See Also

Defining Database Links: page 5 – 81

Copying Report Objects: page 5 – 71

Submitting a Request
(*Oracle Applications User's Guide*)

Defining Database Links

You can define links to other General Ledger databases by using the Define Database Links window. You give each linked database a name, which you can then use for copying FSG report objects from the linked database into your current database.

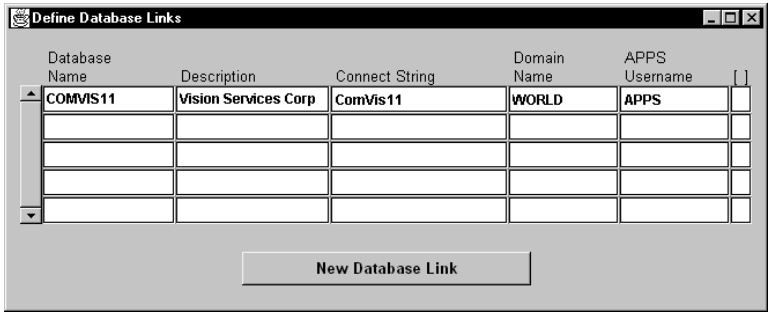
For example, when you implement General Ledger, you might define all of your FSG report objects in a test database. Once your production database is fully functional, you will probably want to transfer your report objects to it. To do this, you first create a link from the production (target) database to the test (source) database. Once the link is established, you can copy the report objects by using the FSG Transfer program.

Prerequisites

- ❑ For both the source and target databases, you or your database administrator must set the DISTRIBUTED_TRANSACTION parameter to a number greater than zero. The parameter is located in the init.ora file on the database server.
- ❑ You or your database administrator must grant permission for database link creation in the target database by executing the following SQL statement:

  `grant create database link to <APPS account>`

  where <*APPS account*> is your APPS account name.



▶ **To create a link to a General Ledger database:**

1. Navigate to the Define Database Links window.

2. Enter the Database Name and optional Description for the linked database. You must also supply the Database Name to the FSG Transfer program.

   You can find the database name by executing the following query in the source database:

   ```
   SELECT value FROM v$parameter
   WHERE UPPER(name) = 'DB_NAME';
   ```

3. Enter the following additional information for the database. If you do not know what to enter, ask your System Administrator.

   Connect String: The network connect string to point to the General Ledger database.

   Domain Name: The domain of the remote General Ledger database to which this link connects.

   You can find the domain name by executing the following query in the source database:

   ```
   SELECT value FROM v$parameter
   WHERE UPPER(name) = 'DB_DOMAIN';
   ```

   APPS Username: The name of the Oracle Applications account that has read access to the General Ledger database tables. Note that this is not the username you enter to login to Oracle Applications.

   APPS Password: The password for the above username. Note that, for security reasons, when you enter the password General Ledger will display asterisks instead of the actual characters in the password.

   See: Creating Database Links *(Oracle 7 Server SQL Reference, Release 7.3)*

4. Save your work.

▶ **To delete a database link:**

1. Navigate to the Define Database Links window.
2. Query the database name you want to delete.
3. Choose Delete Record from the Edit menu.
4. Choose Yes to delete the database link.

See Also

FSG Transfer Program: page 5 – 78

Running Financial Reports

To generate FSG reports you must request that FSG run them. You can request an individual report, all or part of a report set, or several report sets. If you request an individual report, you can either run a predefined report or request that FSG run an ad hoc report. For ad hoc reports, you select report objects and other report parameters during the report submission process.

When you request a predefined report, you can either run the report with the parameters you saved in the report definition, or you can change the parameters at runtime. However, if you change the parameters at runtime, FSG will not save them in the stored report definition.

You can request reports from the Run Financial Reports window or through standard request submission (Submit Requests window). The advantage of requesting reports through standard request submission is that you can schedule the reports to run automatically. You can also combine FSG reports with standard reports, listings, and programs. The disadvantage is that you cannot run report sets through standard request submission.

Prerequisites

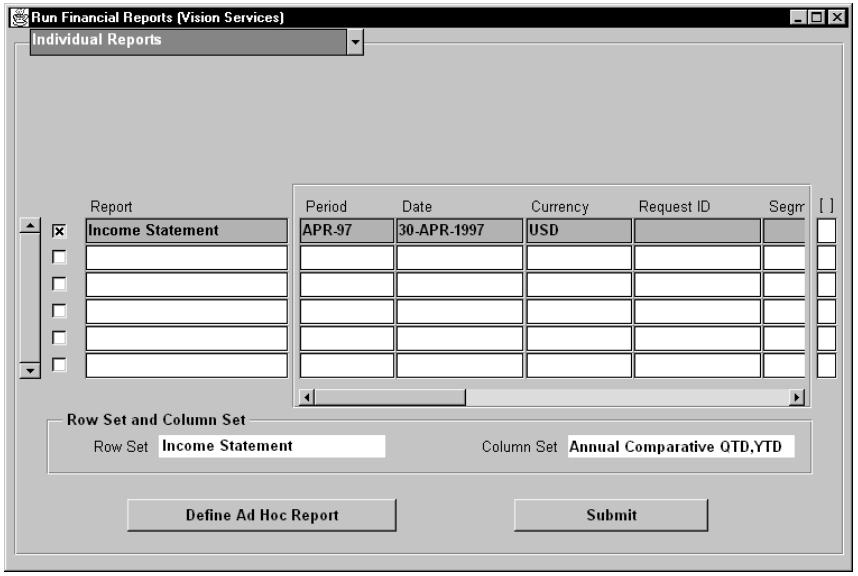
- ❑ To control the print orientation of reports that are less than or equal to 80 characters wide, set the user profile option FSG:Allow Portrait Print Style.
- ❑ To limit what financial information can be printed by specific users on their FSG reports, define security rules and enable them for use with FSG.

  See: Enabling FSG Security: page 5 – 88

- ❑ To run reports through standard request submission, your System Administrator must assign the Financial Statement Generator program to the report security group for your responsibility.

Suggestion: We recommend that you run the General Ledger Optimizer program before you run your monthly reports. This will help your financial reporting processes run faster.

See: Running the Optimizer Program: page D – 4.



▶ **To run an individual report:**

1. Navigate to the Run Financial Reports window.

   You can also choose the Run Report button from the Define Financial Report window.

2. Choose Individual Reports from the poplist.
3. Enter the Report name.
4. Enter your report parameters.
5. Choose the Submit button.

   Note: If, when you review your report output, you find that some of the financial information you expected to see is missing, it may be because your responsibility is excluded from accessing and viewing certain accounts. The security rules that are active when you run your reports will be listed in the FSG log file.

▶ **To run an ad hoc report:**

1. Define and save your ad hoc report.
2. Complete the steps for running an individual report.

   Note: After running ad hoc reports, you can delete them using the Delete Ad Hoc Reports program.

Running FSG Reports from Standard Request Submission

▶ **To run a defined FSG report from the Submit Requests window:**

1. Navigate to the Submit Requests window.
2. Select the concurrent program named Program – Run Financial Statement Generator.
3. Select the FSG report you want to run.
4. Accept or change the report parameters FSG displays (based on the report definition).
5. To schedule the report to run later or periodically, set the run options.
6. Submit the request. When you run the Financial Statement Generator Program, it generates a concurrent request. However, if the FSG report you submit uses a content set with the parallel option, the report submission first generates a concurrent request for the FSG Controller.

Running Financial Report Sets

▶ **To run all or part of a report set:**

1. Navigate to the Run Financial Reports window.
2. Choose Single Report Set from the poplist.
3. Enter the Report Set name. Each report in the report set appears in the main reports region.
4. Optionally, change the default Report Parameters, Period, effective Date, and Currency, then choose Apply. These defaults will appear for each report listing.
5. Select which reports you want to run by:
   - Checking the checkbox to the left of each report's listing.
   - Checking the Select All Reports checkbox to run all the reports.

     Additional Information: To deselect individual reports, uncheck the checkbox to the left of the report listing.
6. Enter the report parameters you need for this run of the report set.
7. Choose Submit.

▶ **To run multiple report sets:**

1. Navigate to the Run Financial Reports window.
2. Choose Multiple Report Sets.
3. Enter the Report Set names.
4. Enter the report parameters you need for the report sets.
5. Choose Submit.

Error Message Log Files

You can easily control the degree of detail which appears in the error message log file during your report runs. General Ledger divides error messages into three categories:

Catalog I: Includes all detail memory figures, detail timings, and SQL statements which are useful for report and program debugging.

Catalog II: Includes all file and function names, and all messages which give process information. This is useful for finding out where a process failed.

Catalog III: Only includes error messages and other important messages, giving the least amount of information for report and program debugging.

You specify the level of detail for your error message log file by setting the user profile option FSG:Message Detail to one of the following values:

None: No messages.

Minimal: Catalog III messages.

Normal: Catalog II and III messages.

Full: Catalog I, II, and III messages.

See Also

FSG Report Parameters: page 5 – 113

Defining Financial Reports: page 5 – 72

Defining Ad Hoc Reports: page 5 – 89

Deleting Ad Hoc Reports: page 5 – 90

Setting General Ledger Profile Options: page B – 2

Defining Request Sets
Submitting a Request
Submitting a Request Set
(*Oracle Applications User's Guide*)

Overview (of Average Balance Processing): page 9 – 2

Enabling FSG Security

If you have System Administrator responsibility, you can define security rules to control what financial information specific users can print when they run FSG reports.

▶ **To enable FSG security:**

1. Define security rules for specific account segment values.
2. Assign your security rules to specific responsibilities.
3. Set the profile option FSG: Enforce Segment Value Security to Yes.

See Also

Setting General Ledger Profile Options: page B – 2

Defining Security Rules
Assigning Security Rules
Overview of Flexfield Value Security
(*Oracle Applications Flexfields Guide*)

Defining Ad Hoc Reports

You can define ad hoc financial reports as necessary to meet special reporting needs. An ad hoc report is one you define at the time you run financial reports. You do not assign a name to an ad hoc report. Instead, General Ledger automatically names ad hoc reports as follows: FSG–AD HOC–<Sequence Generated Number>.

Suggestion: We recommend that you delete ad hoc reports periodically to improve system performance.

Prerequisite

- ❑ Define a row set.

▶ **To define and run an ad hoc financial report:**

1. Navigate to the Run Financial Reports window.
2. Choose the Define Ad Hoc Report button.
3. Enter the Row Set and Column Set to use for the report.
4. Enter any additional report information, including Budget, Encumbrance, and Currency control values.
5. Choose OK to return to the Run Financial Reports window.

See Also

Running Financial Reports: page 5 – 84

Deleting Ad Hoc Reports: page 5 – 90

Defining Financial Reports: page 5 – 72

Running FSG Reports from Standard Request Submission: page 5 – 86

Deleting Ad Hoc Reports

Ad hoc reports are not deleted automatically. Therefore, it is a good idea to periodically do so manually. When you run the Delete Ad Hoc Reports program, you instruct FSG to delete any ad hoc reports which haven't been run in a specified number of days.

If you run this program as the System Administrator, FSG deletes all specified ad hoc reports, regardless of who last requested the reports. If you run this program from a user responsibility, FSG deletes only those specified ad hoc reports that were created under your responsibility.

▶ **To delete ad hoc reports:**

1. Navigate to the Submit Requests window.
2. Select Request as the request Type.
3. Select the Delete Ad Hoc Reports program.
4. Enter the number of Days Old to delete reports that you have not run within that amount of time.
5. Submit the request.

See Also

Defining Ad Hoc Reports: page 5 – 89

Submitting a Request (*Oracle Applications User's Guide*)

Downloading Financial Reports

You can download your Financial Statement Generator reports into a spreadsheet on your personal computer. When you define the report, or when you run the report, choose Spreadsheet as the output option. FSG produces the report in a tab–delimited format, which facilitates formatting when you load the report information into a spreadsheet.

> **Note:** This feature may not be available in your version of the Financial Statement Generator.

Prerequisite

- ❑ Install your file transfer software on your host computer.
- ❑ Define a report with the Output Option set to Spreadsheet. You can also set the Output Option when you run reports.

▶ **To download financial reports:**

1. Run the reports you want to download. If you did not define the reports with the Spreadsheet output option, set the Output Option to Spreadsheet when you run the reports.
2. Use a file transfer program to transfer your report output from the host system to your PC.
3. Start your spreadsheet software, and open the output file in a spreadsheet. Set the import options to indicate that each column of report information is delimited by tabs.

See Also

GL Desktop Integrator Report Wizard
(*Oracle General Ledger Desktop Integrator User's Guide*)

FSG Reference Information

This section contains information you will want to refer to throughout the process of building FSG reports and report objects. The following reference information is included:

Row Set Format Options: page 5 – 92

Downloading Financial Reports: page 5 – 91

Row Set Display Types: page 5 – 94

Content Set Display Types: page 5 – 95

Standard Column Sets: page 5 – 96

Amount Types: page 5 – 98

Column Set Builder Toolbar: page 5 – 100

Format Masks: page 5 – 101

Balance Control Options: page 5 – 104

Row Set Advanced Options: page 5 – 106

Column Set Advanced Options: page 5 – 107

Display Options: page 5 – 108

Relative Headings: page 5 – 110

Row and Column Overrides: page 5 – 112

FSG Report Parameters: page 5 – 113

Row Set Format Options

With row set format options, you can set basic formatting for your report rows, including indentation, line spacing, underline characters and page breaks.

Indent: Every report line generated by the row definition will be indented this number of spaces from the left margin of your report.

Lines to Skip: Number of blank lines that FSG will place on your report Before and After the row.

> **Note:** This applies to the entire row, not to the individual lines which are generated by the row definition.

Underline Character: You can specify an underline character to print on your report Before and After the row. For example, if your row

definition is a calculation that sums all of the rows above it, you can specify that FSG print an underline of single dashes above the total and an underline of double dashes below the total, as follows:

```
                ------------
Total            $ 3,254,000
                ============
```

Page Break: Check the Before or After checkboxes to indicate whether FSG should insert a page break before and/or after printing the row.

Row Set Display Types

You can assign one of three display types to your account segments in an account assignment. You can override these display types with a content set.

E: (Expand) Expand the range and display all segment values, creating multiple rows from a single row definition. If you enter a parent segment value for your range, FSG displays all child values for that parent. Do not select summary reporting to display all the child values in your report.

> **Note:** Use the profile option FSG:Expand Parent Value to control the expansion of parent values when requesting summary balances.

T: (Total) Total the range and display only a total balance for the segment values, limiting the number of rows that appear on your report. If you enter a parent segment value for your range, FSG totals all of the child values for that parent.

> **Note:** If you assign accounts to a column, you must use a display type of T (Total) for each segment. You must also specify a display type of T for each segment if you assign multiple account ranges to a row and you want to total them. If you enter multiple account ranges for a row containing different display types, FSG displays only the values for ranges with type E (Expand) and B (Both), with no total.

B: (Both) Expand and total the range and display all segment values and a total balance for the segment values. This option lets you display both detail rows and total rows. If you enter a parent segment value for your range, FSG totals all of the child values for that parent. Do not select summary reporting to display all the child values in your report.

See Also

Display Types: page 5 – 8

Setting General Ledger Profile Options: page B – 2

Content Set Display Types

Use the following content set display types to override row display types:

N: (No override) Use the display option from the row set definition.

RE: (Row / Expand) Expand the range and display all segment values, creating multiple rows from a single row definition.

RT: (Row / Total) Total the range and display only the total balance for the segment values. For example, assume you've defined a report to print project expenses, and that Project is one of your account segments. Your report definition uses a row set containing a single row definition with account assignments for all related project expense accounts. To review expenses for all projects for each department, use the Row / Expand option for the department segment and the Row / Total option for the project segment.

RB: (Row / Both) Expand and total the range, displaying each segment value and the total balance for the segment values. Using the same example above (under RT), if you want to produce a report showing individual project revenues with a subtotal of all project revenues for each department, use the Row / Expand option for department and the Row / Both option for project.

CT: (Column / Total) Total the range and display only a total balance for the segment values.

PE: (Page / Expand) Expand the range and create a separate report for each segment value in the range. You can only use this option for one segment in your account and you must enter a range of values for that segment. If you assign this option to a parent segment value, FSG will generate a separate report for each child value. FSG will also generate a separate report for the parent if you include a parent segment value in the child range.

PT: (Page / Total) Override the row set segment value range but retain the row set Expand, Total, or Both display type for each segment. This differs from content display type N since N ignores any new range values you specify for your content set.

Standard Column Sets

You can use the following predefined standard column sets. You can also modify these column sets to meet your reporting needs.

Suggestion: We suggest that you do not modify standard column sets directly, since other reports may depend on the standard definitions. Instead, use AutoCopy to make a copy of the standard column set whose definition you want to change. Then, modify the copy as needed before using it in your report definition.

PTD VARIANCE: Includes actual, budget, variance, and variance percentage for the current period only.

QTD VARIANCE: Includes actual, budget, variance, and variance percentage for the current quarter only.

PTD, QTD, YTD VARIANCE: Includes actual, budget, variance, and variance percentage for the current period, quarter–to–date, and year–to–date. Amounts are in thousands.

PTD, QTD, YTD ACTUAL: Includes actual current period, quarter–to–date, and year–to–date.

MONTHLY ACTUAL: Includes monthly actuals for each month of the fiscal year plus a year–to–date total. Amounts are in thousands.

MONTHLY BUDGET: Includes monthly budget amounts for each month of the fiscal year plus a year–to–date total. Amounts are in thousands.

QUARTERLY ACTUAL: Includes quarterly actuals for each quarter of the fiscal year plus a year–to–date total.

QUARTERLY BUDGET : Includes quarterly budget amounts for each quarter of the fiscal year plus a year–to–date total.

ROLLING MONTHLY: Includes actual amounts for the current month and the preceding 11 months. Amounts are in thousands.

ROLLING QUARTERLY: Includes actual amounts for the current quarter and the preceding 4 quarters. Amounts are in thousands.

MONTHLY COMPARATIVE YTD: Includes current year–to–date and prior period year–to–date.

QUARTERLY COMPARATIVE YTD: Includes year–to–date balance for the current quarter and the previous three quarters.

ANNUAL COMPARATIVE QTD, YTD : Includes actual amounts for the current quarter, prior year same quarter, variance, and variance percentage. Also includes actual amounts for current year–to–date, prior year–to–date, variance, and variance percentage.

FUNDS AVAILABLE: Includes year–to–date funds available based on posted actuals, budgets, and encumbrances. Also includes total budget for year and the percentage of total budget remaining. You can use this column set to show your obligations for encumbrance reports.

See Also

Copying Report Objects: page 5 – 71

Amount Types

General Ledger provides the following amount types, which can be specified in the Balance Control region of a FSG row or column definition:

BAL–Actual (FY Start): Balance sheet balance at start of fiscal year

EOD: End–of–day balances

PATD: Period Average–to–date balances

PTD–Actual: Period–to–date actual balances

PTD–Budget: Period–to–date budget balances

PTD–Encumbrance: Period–to–date encumbrance balances

PTD–Variance: Period–to–date variance (budget – actual)

PTD–Variance%: Period–to–date variance percentage (variance / budget)

Project–Actual: Project–to–date actual balances

Project–Budget: Project–to–date budget balances

Project–Encumbrance: Project–to–date encumbrance balances

Project–Variance: Project–to–date variance (budget – actual)

Project–Variance%: Project–to–date variance percentage (variance / budget)

QATD: Quarter Average–to–date balances

QTD–Actual: Quarter–to–date actual balances

QTD–Budget: Quarter–to–date budget balances

QTD–Encumbrance: Quarter–to–date encumbrance balances

QTD–Variance: Quarter–to–date variance (budget – actual)

QTD–Variance%: Quarter–to–date variance percentage (variance / budget)

YATD: Year Average–to–date balances

YTD–Actual: Year–to–date actual balances

YTD–Budget: Year–to–date budget balances

YTD–Budget (FY End): Budget for full fiscal year. You should first budget to all periods in your fiscal year, including an adjustment period if you have defined one.

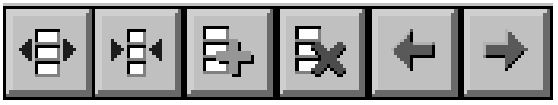
YTD–Encumbrance: Year–to–date encumbrance balances

YTD–Encumbrance (FY End): Encumbrance balances for full fiscal year.

YTD–Variance: Year–to–date variance (budget – actual)

YTD–Variance%: Year–to–date variance percentage (variance / budget)

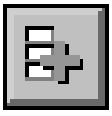
Column Set Builder Toolbar



The Column Set Builder toolbar provides pushbutton shortcuts for various layout commands, as follows:

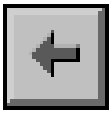
Increase column width

Decrease column width

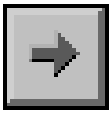


Add column

Delete column



Move column left



Move column right

See Also

Using the Column Set Builder: page 5 – 55

Format Masks

Format masks, which are specified in your row and column definitions, define how FSG prints numerical values on your reports. With a format mask, you can control:

- Number of digits displayed on both sides of the decimal point.
- Currency symbol.
- Symbol used to separate thousands.
- Symbol used as the decimal indicator.
- Other information you want printed before or after your amounts.

Format Mask Control Characters

A format mask is comprised of control characters representing the various formatting features you can control. These control characters are:

Number Indicator: This is always the numeric digit "9". For each 9 which appears in the format mask, FSG will print one number of a value. For example, a format mask of `9999` will print four numbers.

Decimal Symbol: Most countries use a period as the symbol for a decimal point. Some countries do not. With a format mask, you can specify what symbol to use for numbers displayed in specific rows and columns. For example, the format mask `999.99` uses a period, while the format mask `999,99` uses a comma as the decimal point.

Thousands Symbol: Most countries use a comma to separate thousands. Some countries do not. With a format mask, you can specify what symbol to use for numbers displayed in specific rows and columns. For example, the format mask `99,999` uses a comma, while the format mask `99*999` uses an asterisk as the thousands separator.

> **Note:** For the thousands symbol to have meaning, you must enable the General Ledger profile option Currency: Thousands Separator.

Currency Symbol: As with the decimal and thousands symbol, you can specify whatever symbol you need for currency values. For example, to display U.S. dollars, you can specify a dollar sign. To display British pounds, you can specify a pound sign.

Other Characters: You can include any other leading and/or trailing characters in a format mask. For example, you could have each number print with the phrase "(estimated)" immediately following it.

Example Format Masks

The table below shows how the number 4234941 would be displayed using different format masks:

Format Mask	Displayed As . . .
9999999	4234941
99,999,999	4,234,941
$ 99,999,999	$ 4,234,941
£ 99,999,999.99	£ 4,234,941.00
99.999.999,99	4.234.941,00
DM 99,999,999 (translated)	DM 4,234,941 (translated)

Table 5 – 9 Example Format Masks (Page 1 of 1)

Column Width

Since format masks affect how FSG displays values on your reports, you must take your format masks into consideration when determining the widths of the columns in your column sets.

If you define both a row and column format mask, FSG uses the smaller of the column format width or position width for printing report values. The row format width is ignored.

- **Format width** — is the total number of print positions represented by the format mask, including number indicators, decimal symbol, thousands symbol, currency symbol, and other characters.
- **Position width** — is the number of print positions you specified in your column definitions. It is computed as the difference between the starting positions of two adjacent columns, less one space, which is automatically reserved by FSG to ensure there is always at least one space between columns. For example, if you used 50 as the starting position for Column 1 and 70 as the starting position for Column 2, the position width of Column 1 is 19.

Printing Rules

If the column width is too small to accommodate a formatted amount (including any leading and trailing characters), FSG will try to alter the formatting so the value can be printed on your report. FSG follows these printing rules, in order, when trying to alter the amount format:

- Print as many leading characters as will fit in the column.
- Print as many trailing characters as will fit in the column.

  Any remaining spaces are used to print the formatted numeric value. Formatting continues to be stripped, as necessary, according to the next three rules.
- Omit thousands separators.
- Omit the positive and negative currency format characters specified in the General Ledger user profile options Currency: Negative Format and Currency: Positive Format. For example, if you specified the negative format [XXX], FSG omits the brackets and substitutes the negative format –XXX instead.
- If, after all printing rules have been applied, the column width is still too small to accommodate the number, FSG will print pound signs instead of the amount.

  Note: FSG will never alter an amount by truncating it.

Currency Formats

Currency formats override any formatting options you specify in your row and/or column sets, except for precision, leading characters, and trailing characters. You specify a currency format by setting:

- Standard and extended precision in the Currencies window.
- Currency profile options in the Personal Profile Values window.

Accordingly, when you create format masks and determine column positions for your FSG reports, you should consider how you defined your currency formats.

See Also

Setting General Ledger Profile Options: page B – 2

Balance Control Options

Amount Type: Defines the types of values to include in a row or column. General Ledger provides numerous amount types, such as actual, end–of–day, average–to–date, budget, or encumbrance; or calculated amounts, such as variances, for single or multiple periods. The amount type is typically assigned to column definitions.

Notes:

- If you assign an amount type to a row or column, you must also assign an offset.
- If you enter a budget, encumbrance, or variance amount type, you should enter a Control Value to assign budgets and encumbrance types to the report definition.

Currency: To report translated account balances for a specific currency, enter the currency. If you want to report on amounts entered in a foreign currency rather than translated amounts, enter a control value number. Then when you define your report, assign the currency and a currency type of Entered to that control value number.

The currency you enter when you define or request a report serves as the default currency for columns without a currency in the column set definition.

Suggestion: For column sets, if you assign a different currency to each of your columns, put the currency code in each column heading so you can correctly identify the currencies on your report.

Control Value: Used to include budgets, encumbrance types, and currencies in a report.

Offset: Enter the relative Offset if you want to report on a period or effective date before or after your runtime period or effective date. If your specified Amount Type refers to a period, such as PTD–Actual, then the Offset will be in number of periods. However, if your specified Amount Type refers to days, such as PATD, then the Offset will be in number of days.

FSG determines the amounts to display based on the offset and the period or effective date you enter at runtime. For example, enter 0 (zero) to display amounts for the runtime effective date or enter –1 to display amounts one day before the runtime effective date.

Note: You must specify offsets at the same level (row or column) at which you specified amount types and control value numbers.

See Also

Amount Types: page 5 – 98

Assigning Control Values: page 5 – 75

Overview of Average Balance Processing: page 9 – 2

Row Set Advanced Options

You can assign advanced options to a row. Note that the balance control options are typically defined in column sets.

Row Name: Use this name to reference this row when defining calculations or using other forms. This name does not appear on any reports.

> **Note:** If you plan to use row names in calculations, make sure the row names are unique within the row set.

Percent of Row: Enter a value for a percentage column. This value is the sequence number of the row you want to use as the percentage denominator. For example, if you want to define the report below, enter the sequence number of the total sales row (40) in the Percent of Row field for every row. Then in your column set, define a calculation column which calculates percent on the sales column, using the operator % and the column sequence 10.

	Column 10 Sales	Column 20 % of Total Sales
Row 10	100	10
Row 20	400	40
Row 30	500	50
Row 40 (Total)	1000	100

Override Column Calculations: Select this option if you want your row calculation to take precedence over any conflicting column calculations. For example, you may define a column that is the sum of the other columns in your column set and a row set that has a gross margin percentage row. However, since the gross margin percentage in the total column is not the sum of the percentages in each column, you should override the column calculation.

See Also

Column Set Advanced Options: page 5 – 107

Defining Report Calculations: page 5 – 48

Assigning Control Values: page 5 – 75

Column Set Advanced Options

Column Name: Use this name to reference this column when defining calculations or using other forms. This name does not appear on any reports.

> **Note:** If you plan to use column names in calculations, make sure the column names are unique within the column set.

Description: Column descriptions appear in other FSG windows, making it easier to remember what the column represents.

Percent of Column: The sequence number of the column you want to use as the denominator for a percentage column.

Override Value: If you assigned an override segment to your column set, you enter the segment value here. For example, if you entered Department as your override segment, enter a segment value to select the specific department you want displayed in this column of your report.

See: Override Segments: page 5 – 18.

Suggestion: If you report consolidated financial results, we recommend that you define a consolidating column set. By entering Company as your override segment, you can produce a column set with a column for each company, a column for eliminating entries, and a consolidated total.

Override Row Calculations: Select this option if you want your column calculation to take precedence over any conflicting row calculations.

See Also

Row Set Advanced Options: page 5 – 106

Defining Report Calculations: page 5 – 48

Display Options

Use display options to specify how you want to display rows and columns. Since display options can affect how a number is going to appear on your report, make sure you allow enough printing positions when you define your columns.

Format Mask: Enter a format mask for displaying row values, if you want to override the column level format mask.

Factor: The factor (Billions, Millions, Thousands, Units, or Percentiles) determines how to display numeric values. The row set factor overrides the column level factor.

Level of Detail: You assign level of detail for individual rows and columns, as well as for a report. When you run the report, FSG prints only those rows and columns whose level of detail matches that specified for the report. There are three options that control the level of detail FSG prints on your report:

Financial Analyst: Includes all levels of detail.

Supervisor: Includes only rows and columns defined for Supervisor or Controller level of detail.

Controller: Includes only rows and columns defined for the Controller level of detail.

Note: If you do not enter a level of detail for a row or column, the system will assume the level of detail is Controller.

Display Row or **Display Column:** If a column is defined but not displayed, FSG still prints your column heading description and does not reposition other columns or their headings on your report. However, that column will not be visible in the Column Set Builder. For rows that are defined but not displayed, FSG hides the rows and repositions all other rows.

Display Zero: Use to print the row or column when it has a zero balance. If you do not choose this option, the row or column is suppressed on reports when it has a zero balance.

Change Sign: Use to change the sign on balances for display purposes only. General Ledger stores credits as negative amounts and debits as positive amounts. Therefore, change the sign for rows or columns with credit balances to print the credit balances as positive numbers. This option is typically defined for rows.

Change Sign on Variance: Use to change the sign on balances with a variance amount type for display purposes only. Note that variance is

calculated as budget minus actual. This option typically applies to rows.

Relative Headings

You use relative headings to create dynamic column headings whose content changes depending on the period you specify when you run the report. You define relative headings by combining:

- **An ampersand (&)** — Identifies the following token and number as a relative heading.
- **A token** — Representing period of interest (POI), budget (BUDGET), encumbrance (ENCUMBRANCE), or currency (CURRENCY). The most often used token is POI.
- **A number** — For POI relative headings, the number is a period offset. For budgets, encumbrances, and currencies, the number is an associated control value.

  Note: The number is expressed as a positive or negative value. For negative values, the minus sign (–) is required. For positive values, the plus sign (+) is optional.

Here are the relative headings you can use in a report:

&POI: Enter `&POI` (period of interest), followed by a number from `–999` to `+999` that refers to the relative period offset of your column. For example, enter `&POI0` to display amounts for the period you specify at runtime, enter `&POI–1` to display amounts one period before the period you specify at runtime, and so on. Generally, the relative period offset you use to define a `&POI` heading corresponds to the period offset of the column.

&DOI: Enter `&DOI` (day of interest), followed by a number from `–999` to `+999` that refers to the relative offset of your column. For example, enter `&DOI0` to display amounts for the effective date you specify at runtime, enter `&DOI–1` to display amounts one day before the effective date you specify at runtime, and so on. Generally, the relative offset you use to define a `&DOI` heading corresponds to the offset of the column.

&BUDGET: Enter `&BUDGET` followed by a control value number to print the budget name assigned to the control value number when you define your report.

&ENCUMBRANCE: Enter `&ENCUMBRANCE` followed by a control value number to print the encumbrance type assigned to the control value number when you define your report.

&CURRENCY: Enter `&CURRENCY` followed by a control value number to print the currency assigned to the control value number when you define your report.

If you define multiple relative column headings and enter text for a particular column set, and there is insufficient space to print all the values, FSG applies the following rules:

- Relative column headings to the right override the one to the left.
- Relative column headings override text.

Row and Column Overrides

If you enter different values for the same option in both your row set and column set, there is a conflict. Use the following table to determine which report object takes precedence, or to determine the behavior of the objects when a conflict exists:

Row Set vs. Column Set Override Summary

Option	Row Overrides Column	Column Overrides Row	Comments
Amount Type	Yes	No	
Offset	Yes	No	
Control Value	Yes	No	Must assign same currency, budget or encumbrance type at row and column level
Format	Yes	No	
Factor	Yes	No	
Display Zero	Yes	No	
Level of Detail	Yes	No	
Override Row / Column Calculations	No	Yes	A conflict exists only for those report cells where calculations are defined for both the intersecting row and column.
Activity (Dr, Cr, Net)	No	Yes	
Accounts	N / A	N / A	Report uses intersecting accounts
Summary	N / A	N / A	Must assign same summary option at row and column level
Currency	N / A	N / A	Must assign same currency to intersecting rows and columns; otherwise 0 (zero) appears in place of an amount.
Change Sign	N / A	N / A	Yes overrides No
Change Sign on Variance	N / A	N / A	Yes overrides No

FSG Report Parameters

Period: Enter the accounting period for which you want to run your report. FSG prints the accounting period name at the top of your report with your set of books name and report title. If you don't specify a period, FSG will print a report for the latest open period for your set of books.

> **Additional Information:** The period you specify has a direct effect on any relative headings and period offsets which are defined as part of your report. For example, assume your report has two columns — one defined as `&POI0` and one defined as `&POI-6`. If you enter DEC–96 as the Period, your report will include one column of values for December 1996 and one column of values for June 1996.

Date: Enter the effective Date for your report.

Currency: Enter the currency to use for the report. If you do not enter a currency, FSG uses the currency you assigned when you defined the report. If you did not assign a currency when you defined your report, FSG uses the functional currency for your set of books.

Segment Override: Enter values for the account segments you want to override. When you enter an override segment value, FSG produces a report for the specific company, cost center, product or other value associated with that segment. If you don't provide a segment override, FSG uses the one specified in the report definition, if any.

Content Set: Choose the content set for your report. Leave this entry blank if you want to use the content set stored with the report definition or if you don't want to use a content set.

Row Order: Choose a row order for your report. Leave this entry blank if you want to use the row order stored with the report definition or if you don't want to use a row order.

Display Set: Choose a display set for your report. Leave this entry blank if you want to use the display set stored with the report definition or if you don't want to use a display set.

Rounding Option: Choose the rounding option you want FSG to use for calculations in your report. If you do not provide an option, FSG uses the rounding option you specified in the report definition.

Exceptions: Enter Yes if you want your report to display only the rows that meet the exceptions you defined in your column set. If you enter No or leave this field blank, FSG will display a complete report with your exception rows flagged.

Output Option: Choose Standard to generate normal FSG reports. Choose Spreadsheet to create tab–delimited reports which you can then download into a spreadsheet program.

Level of Detail: Enter the display detail level you want in the report. If you enter a level of detail, only those rows and columns with that level of detail and higher appear on the report.

> **Note:** The level of detail option only appears if you request your report by using the program named Program – Run Financial Statement Generator.

See Also

Running Financial Reports: page 5 – 84

Running FSG Reports from Standard Request Submission: page 5 – 86

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Glossary

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CHAPTER

6 Setup and Maintenance

Overview of Setting Up

This section explains how to implement General Ledger for use in your organization. We include tasks to:

- Create and set up a set of books
- Set up General Ledger for your organization

Oracle Applications Implementation Wizard

If you are implementing more than one Oracle Applications product, you may want to use the Oracle Applications Implementation Wizard to coordinate your setup activities. The Implementation Wizard guides you through the setup steps for the applications you have installed, suggesting a logical sequence that satisfies cross–product implementation dependencies and reduces redundant setup steps. The Wizard also identifies steps that can be completed independently—by several teams working in parallel—to help you manage your implementation process most efficiently.

You can use the Implementation Wizard as a resource center to see a graphical overview of setup steps, read online help for a setup activity, and open the appropriate setup window. You can also document your implementation, for further reference and review, by using the Wizard to record comments for each step.

For more information, see: *Oracle Applications Implementation Wizard User's Guide*

You must set up underlying Oracle Applications Technology

The setup steps in this chapter tell you how to implement the parts of Oracle Applications specific to Oracle General Ledger.

The Implementation Wizard guides you through the entire Oracle Applications setup, including system administration. However, if you do not use the Wizard, you need to complete several other setup steps, including:

- performing system–wide setup tasks such as configuring concurrent managers and printers
- managing data security, which includes setting up responsibilities to allow access to a specific set of business data and complete a specific set of transactions, and assigning individual users to one or more of these responsibilities

For more information, see: *Oracle Applications System Administrator's Guide*

Also, if your product uses Oracle Workflow to, for example, manage the approval of business documents or to derive Accounting Flexfield values via the Account Generator, you need to set up Oracle Workflow.

For more information, see: *Oracle Workflow User's Guide*

Planning and Installation

You need to create and set up one or more sets of books, depending on your accounting and reporting needs. Following is an overview of the steps you need to follow. There are references to other sections of this guide for more detailed instructions.

▶ **To create and set up sets of books:**

1. Install General Ledger. Use the Oracle Financials AutoInstall program to install General Ledger, as well as standard, predefined data, such as basic responsibilities and menus, financial statement column sets, and journal entry sources and categories.

   Suggestion: Use the Oracle Applications Implementation Wizard to coordinate your set up activities, especially if you are installing more than one Oracle Applications product.

2. (Optional) Install and set up Oracle Workflow if you plan on using General Ledger's Journal Approval feature.

3. Complete the General Ledger post–install steps to set up the drilldown from the Account Inquiry to Oracle Receivables and Oracle Payables.

4. After you complete your installation of General Ledger, create application user signons and passwords.

5. Evaluate your organizational structure and your business needs to plan your chart of accounts. By carefully evaluating your business needs, you can design your chart of accounts to take advantage of flexible General Ledger tools for recording and reporting your accounting information.

   Note: If your organization consists of multiple companies that must be consolidated, read the consolidation chapter in this guide before you proceed further. See: Performing Multi–Company Accounting in General Ledger: page 3 – 2.

6. Define your chart of accounts, including your account combinations. See: Defining Your Chart of Accounts: page 6 – 8.

7. Define your accounting period types and accounting calendar. See: Defining Period Types: page 6 – 37 and Defining Calendars: page 6 – 39.

8. (Optional) If you plan to use average balance processing, define a transaction calendar and valid business days for that calendar. See: Defining Transaction Calendars: page 6 – 43.

9. Define the functional currency for your set of books, or enable one of the predefined ISO (International Standards Organization) currencies. You should also define or enable any additional currencies you plan to use. See: Defining Currencies: page 7 – 6.

10. Define a set of books and assign it a calendar, functional currency and account structure. See: Defining Sets of Books: page 6 – 46.

    If you need to report on account balances in multiple currencies, define additional sets of books for your reporting currencies.

    If you plan to use average balance processing, you must specifically enable average balance processing, assign a transaction calendar, and define a Net Income account.

11. Have your system administrator assign your set of books to a responsibility.

    Additional Information: Control user access to your set of books by having your system administrator assign users to the set of books' responsibility. Users can enter and post journal entries to a set of books only if they have been assigned to the associated responsibility.

12. Have your system administrator define reporting responsibilities related to your reporting sets of books. Also have your system administrator assign each reporting set of books to a separate responsibility.

13. If you want to enter transactions for multiple currencies, define conversion rate types and (optional) enter your daily rates, period rates, and weighted–average rates. See: Overview of Multi–Currency Accounting: page 7 – 2.

Setting Up General Ledger

Once you have completed your planning and implementation activities, you need to set up General Ledger for your organization's use. Following is an overview of the steps you need to follow. There are references to other sections of this guide for more detailed set up instructions.

▶ **To set up General Ledger for your organization:**

1. Define additional journal entry sources and categories to differentiate between journal entries and enhance your audit trail. If you have enabled average balance processing, you must also specify an Effective Date Rule for each journal source you define. See: Defining Journal Sources: page 6 – 56 and Defining Journal Categories: page 6 – 59.
2. (Optional) Create suspense accounts for automatically balancing journal entries from particular sources and categories. See: Defining Suspense Accounts: page 6 – 62.
3. (Optional) Create intercompany accounts to perform automatic intercompany balancing. You specify an intercompany account when you define a set of books. You can set up additional intercompany accounts for journal entries with particular sources and categories. See: Defining Intercompany Accounts: page 6 – 64.
4. (Optional) Create summary accounts. See: Defining Summary Accounts: page 6 – 76.
5. (Optional) Define statistical units of measure. See: Defining Statistical Units of Measure: page 6 – 83.
6. (Optional) To enter transactions for multiple currencies, enter your historical rates and amounts. See: Overview of Multi–Currency Accounting: page 7 – 2.
7. (Optional) Define and assign document sequences to provide an audit trail for your journal transactions in General Ledger. See: Defining Document Sequences: page 6 – 85.
8. (Optional) Define your automatic posting criteria. See: Posting Journal Batches Automatically: page 1 – 122.
9. (Optional) Define encumbrance types to classify and track your expenditures according to your purchasing approval process. See: Defining Encumbrance Types: page 8 – 6.
10. Set your system controls, such as concurrent program controls and storage parameters. See: Setting Concurrent Program Controls: page 6 – 114 and Setting the Storage Parameters: page 6 – 117.
11. (Optional) If you enabled budgetary control, define one or more budgetary control groups. See: Creating a Budgetary Control Group: page 2 – 120.
12. Set your profile options. Profile options specify how your Oracle General Ledger application controls access to and processes data. In general, profile options can be set at one or more of the following

levels: site, application, responsibility, and user. See: Overview of Setting User Profiles (*Oracle Applications User's Guide*).

13. Open an accounting period. See: Opening and Closing Periods: page 6 – 119.

See Also

Project Tracking in General Ledger: page 6 – 33

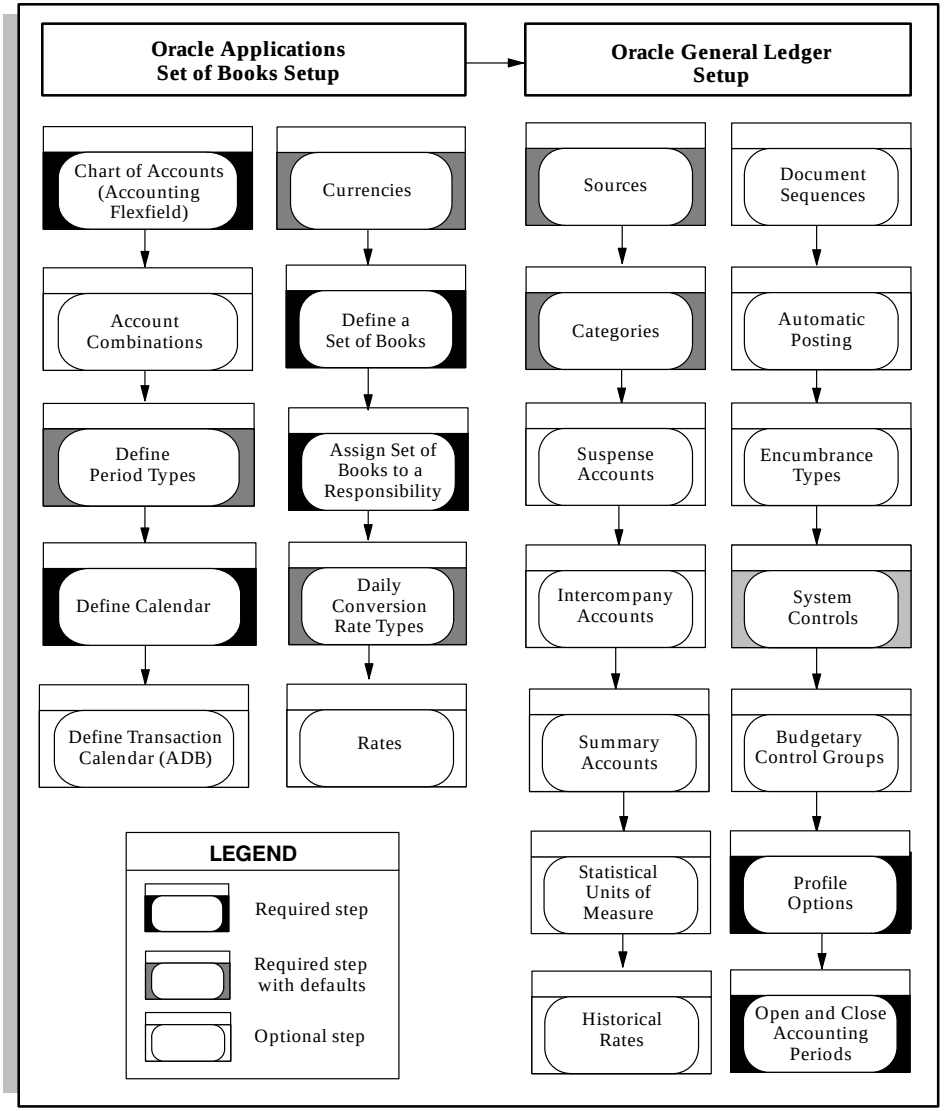
Multiple Reporting Currencies Overview: page 7 – 49

Budgetary Control and Online Funds Checking: page 2 – 79

Overview of Average Balance Processing: page 9 – 2

General Ledger Setup Flowchart

While you can set up your Oracle General Ledger application in many different ways, and defer optional set up steps until you are ready to use the corresponding functionality, we recommend you use the order suggested in the following flowchart:



Defining Your Chart of Accounts

Before you begin setting up your chart of accounts, consider your organizational structure and the dimensions of your business. By carefully evaluating your business needs, you can design your chart of accounts to take advantage of General Ledger's flexible tools for recording and reporting your accounting information.

Suggestion: Read about planning and setting up summary accounts before you set up your chart of accounts. See: Planning Your Summary Accounts: page 6 – 66.

▶ **To set up your chart of accounts:**

1. Define value sets. Value sets determine the attributes of your account segments such as the segment length, whether to require a segment value, value alignment, and value security.

   See: Defining Value Sets, (*Oracle Applications Flexfields Guide*)

2. Define your account structure. Indicate how many separate segments your account will have, and for each segment, enter a name, sequence number, and an associated value set.

   Suggestion: Plan your account segment order carefully. Once you freeze your account structure, it is difficult to change the segment order without causing problems in other areas.

   - Designate one of your segments as the natural account segment and another as the balancing segment.
   - Use dependent account segments when you want a "context–sensitive" segment whose values have different meanings when you combine them with different values of another segment.

     See: Designing Your Accounting Flexfield: page 6 – 12

     Note: If you plan to use General Ledger for basic project tracking, define a project segment. See: Project Tracking in General Ledger: page 6 – 33.

3. Define rollup groups to create summary accounts whose summary balances you can review. You assign parent segment values to rollup groups.

   See: Defining Rollup Groups,
   (*Oracle Applications Flexfields Guide*)

4. Define your account segment values. If you plan on defining summary accounts or reporting hierarchies, you must define parent values as well as child or detail values.

   You can set up hierarchy structures for your segment values. Define parent values that include child values. You can view a segment value's hierarchy structure as well as move the child ranges from one parent value to another.

   See: Defining Segment Values, (*Oracle Applications Flexfields Guide*)

5. Define Security Rules to restrict user access to certain account segment values.

   See: Defining Security Rules, (*Oracle Applications Flexfields Guide*)

6. Define cross–validation rules to control the account combinations you want General Ledger to allow. For example, you may decide that your sales cost centers, 600 to 699, should only enter amounts to product sales accounts, 4000 to 4999.

   See: Defining Your Cross–Validation Rules, (*Oracle Applications Flexfields Guide*)

7. Define or enable descriptive flexfields.

   See: Defining Descriptive Flexfields for General Ledger: page 6 – 10

8. Define account shorthand aliases to speed entry of account segment values. If you enable shorthand alias flexfield entry when you define your account structure, then you can define aliases, or codes, which stand for complete or partial accounts.

   See: Defining Shorthand Aliases, (*Oracle Applications Flexfields Guide*)

9. Define summary accounts to create and maintain summary balances for quick reporting and online inquiry.

   See: Defining Summary Accounts: page 6 – 76

10. Create account combinations.

    If you allow dynamic insertion, you can create new account combinations automatically as you use them during journal entry. If you do not allow dynamic insertion, define new account combinations manually in the GL Accounts window.

    You can define new account combinations or disable existing account combinations at any time.

See: Defining Accounts: page 6 – 31

See Also

Designing Your Accounting Flexfield: page 6 – 12

Defining Accounts: page 6 – 31

Defining Value Sets
Defining Key Flexfields
Defining Segment Values
Defining Rollup Groups
Defining Your Cross–Validation Rules
Defining Shorthand Aliases
Overview of Shorthand Flexfield Entry
(*Oracle Applications Flexfields Guide*)

Defining Descriptive Flexfields for General Ledger

Use descriptive flexfields to tailor General Ledger to fit your unique information needs. For example, you may want to collect additional information on budget organizations, such as the manager and the size of the organization. You can even define context–sensitive flexfields that prompt you for additional information based on your previous entries. For example, if you classify the budget organization as a large organization, your descriptive flexfield could ask for the name and telephone number of the controller of the organization.

▶ **To define a descriptive flexfield for General Ledger:**

1. Define a value set for each of the segments that you want to include. You can use a value set that you included in your account structure.

   You can define your descriptive flexfield to have global and context–sensitive segments. Global segments collect the same information all of the time, while context–sensitive segments collect different information depending on the situation.

2. Choose the form and window where you want to enter additional information. General Ledger lets you define a unique descriptive flexfield for virtually any window of any form.

3. Define a list of values or acceptable choices for your descriptive flexfield segments. You can define descriptive flexfield segments

that allow any entered values or segments that allow only certain values.

▶ **To enable the Journals – Captured Information descriptive flexfield**:

- The Journals – Captured Information descriptive flexfield is context sensitive, based on the natural account segment value of the account in your journal entry line. Define this descriptive flexfield with the following values:

Field Name	Value
Prompt	Account Number
Value Required	Yes
Default Value	(leave blank)
Override Allowed	No
Reference Field	CONTEXT3

Define context field values that match your natural account segment values, and define context–sensitive segments that will capture the desired information based on the natural account segment value you enter in the journal entry line. You can define up to ten segments for each context field value, less any global segments you define.

See Also

Entering Journal Lines: page 1 – 12

Planning Your Descriptive Flexfields
Descriptive Flexfield Concepts
(*Oracle Applications Flexfields Guide*)

Designing Your Accounting Flexfield

Use Accounting Flexfields to design the structure of your General Ledger accounts. By providing flexible account structures, Accounting Flexfields enable you to take advantage of General Ledger flexible tools for recording and reporting accounting information. You can design an account structure that best meets the needs of your organization.

Accounting Flexfields let you:

- Define a flexible account structure that accommodates your current organization, and anticipates the way you will run your organization in the future.
- Define an account structure large enough to reflect the important aspects of your organization, but small enough so that it is manageable and meaningful.
- Define an account structure that accommodates and properly classifies information from your other financial information sources.
- Create an account structure that provides a logical ordering of values by grouping related accounts in the same range of values. Additionally, create an account structure that allows for expansion and development of new categories.

Major Features

Account Structure

Define the Accounting Flexfield to create accounts that fit the specific needs of your organization. You choose the number of segments, the length of each segment, and the name and order of each segment in your account code structure.

Flexible Organizational Structures

General Ledger let you quickly reorganize your company or agency. Not only can you change reporting structures, but you can also maintain the old structure for comparative purposes.

For example, if your company reassigns a product to a different division, you can easily produce reports for the division.

For example, if your company reassigns a product to a different division, you can easily produce reports for the division. If your

agency reassigns a fund to a different fund group, you can easily produce reports on the revised fund group.

Multiple Rollups

You can review your summary accounting information from multiple perspectives.

For example, you may want a summary account that shows the total of all product sales for each division. You can also summarize the same set of detail accounts in a different way and see instead, the total sales of personal computer products across all divisions.

For example, you may want a summary account that shows the total of all product sales for each division. You may also want to summarize the same set of detail accounts in a different way and see instead, the total sales of personal computer products across all divisions. If you are a governmental or not–for–profit organization, you may want to see all revenues and expenses within a fund, or you might want to see all revenues and expenses by grant, regardless of fund.

Financial Statement Generator

You can build your custom reports without programming by using your Oracle General Ledger application Financial Statement Generator. You can define reports online with complete control over the rows, columns and contents of your report.

Account Ranges

Throughout General Ledger, you can use ranges to quickly specify a group of accounts. With a well–planned account structure, you can use ranges to group accounts in reports, to specify validation rules and to define summary accounts and reporting hierarchies.

See Also

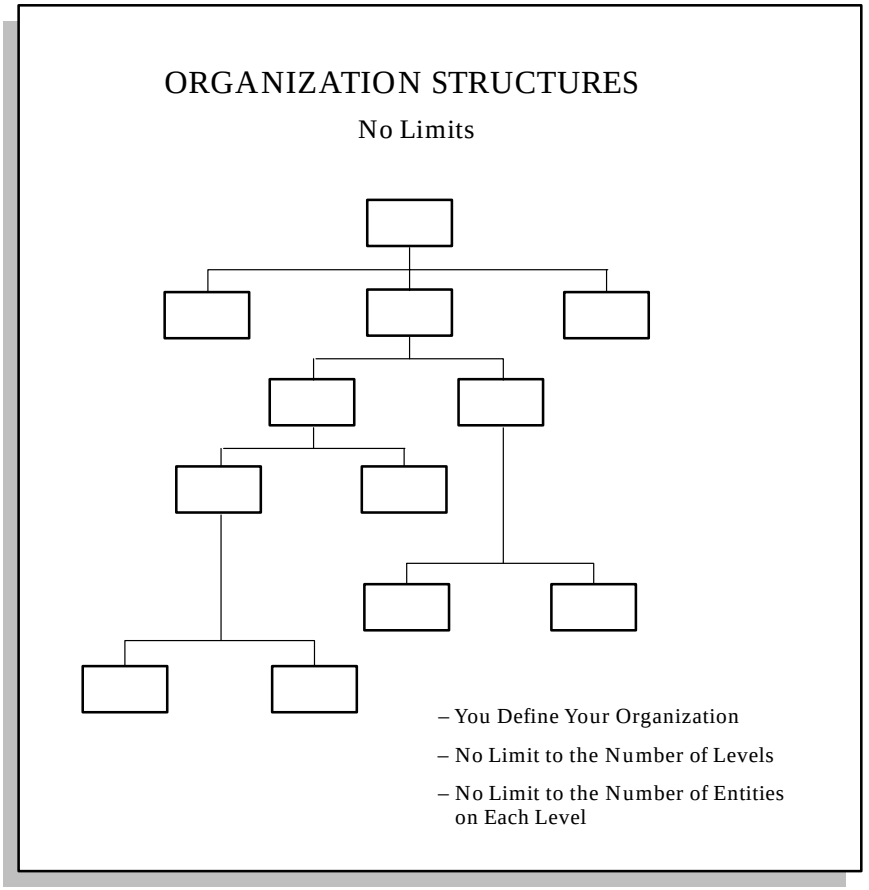
Designing Your Account Segments: page 6 – 16

Defining Your Account Structure: page 6 – 20

Defining Accounting Flexfield Segment Qualifiers: page 6 – 24

Key Flexfields in Oracle Applications
Oracle Applications Flexfields Guide

Figure 6 – 1



To make effective decisions about your account structure, consider the structure and dimensions of your organization.

▶ **To determine the account structure that best suits your organization:**

1. Examine your organization structure to identify how you measure performance and profitability.

   You may even want multiple organizational structures to allow views of the organization from multiple perspectives. For example, if you have both regional and country managers, you can set up one segment which is based on ”Location”. You can use summary

accounts to roll up managers from each location to their respective country managers.

2. Visualize each segment of your account as a unit dimension of your business. Combine units that are based on similar dimensions to avoid using multiple segments that measure the same dimension.
3. Identify the functions, products, programs, funding sources, regions, or any other business dimensions you want to track.
4. Determine your reporting needs. Consider the following questions as you begin defining your account structure:
   - What information will better help you manage your organization?
   - What different ways can you look at your operations?
   - What kinds of reports do managers ask for? Product or service managers may want to see a gross margin report for each of their products or services. Managers responsible for a particular functional area, such as the Vice President of Research and Development, might want to see an employee expense report for the entire division.
   - What reports you now prepare with some difficulty?
   - What reports do need that other financial information systems, such as a revenue tracking system, provide?
   - What statistical reporting, such as headcount by division, or unit sales by product, do you want to perform?
   - Do you need to perform project reporting?
   - At what levels of detail do you produce reports?

See Also

Performing Multi–Company Accounting in Oracle General Ledger: page 3 – 2

Defining Your Chart of Accounts: page 6 – 8

Defining Accounts: page 6 – 31

Planning Your Summary Accounts: page 6 – 66

Designing Your Accounting Flexfield: page 6 – 12

Designing Your Account Segments: page 6 – 16

Defining Your Account Structure: page 6 – 20

Designing Your Account Segments

The account structure helps you categorize your accounting information as you record it. You create an account structure by defining Accounting Flexfield segments that comprise the account. You should design your accounts to determine the number and characteristics of the segments you need.

Here are some common entities that many organizations define with separate account segments:

- **Company:** A segment that indicates legal entities for commercial, for–profit organizations.
- **Fund:** A segment that indicates a fiscal and accounting entity with a self–balancing set of accounts for governmental or not–for–profit organizations.
- **Cost Center or Department:** A segment that indicates functional areas of your business or agency, such as Accounting, Facilities, Shipping, and so on.
- **Account:** A segment that indicates your "natural" account, such as Cash, Accounts Payable, or Salary Expense.
- **Product:** A segment that indicates products, such as disk drives, printer cables or magnetic tapes manufactured by a commercial, for–profit organization.
- **Program:** A segment that indicates programs, such as, for a university, scholarship program, endowment program, or annual giving program.
- **Project:** A segment that indicates projects such as work orders, contracts, grants, or other entities for which you want to track revenues and expenses.
- **District:** A segment that indicates geographical locations, such as Northern California, Central Florida or Western New York.
- **Distribution Channel:** A segment that indicates the method by which your product reaches your customer, such as Wholesale, Retail, OEM, and so on.

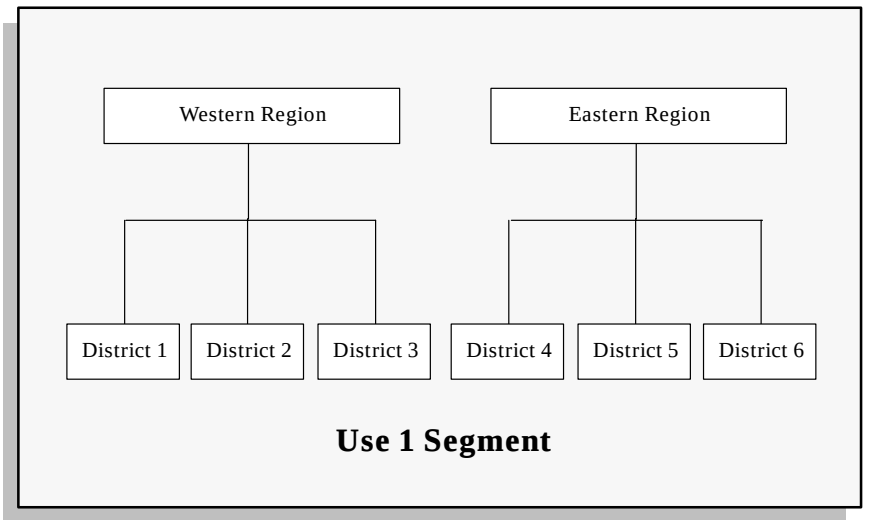
▶ **To determine your account segment needs:**

1. Determine the segment that captures the natural account, such as assets, liabilities, expenses, and so on.
2. Define a separate Accounting Flexfield segment for each dimension of your organization on which you want to report, such as regions, products, services, programs, and projects.

   For example, you may want to record and report on expenses by project. To do this, your account must categorize expenses by project. Define your account to include a "Project" segment. By doing this, you automatically categorize all your accounting information by project as you enter it, and you can easily report on project information.
3. Group similar business dimensions into one segment. This allows a more simplified and flexible account structure

   For example, you only need one segment to record and report on both districts and regions, as illustrated below. Because regions are simply groups of districts, you can easily create regions within your district segment by defining a parent for each region with the relevant districts as children. Use these parents when defining summary accounts to maintain account balances and reporting hierarchies to perform regional reporting.

Figure 6 – 2



This method accommodates reorganizations. Using the previous example, if you want to move district 4 into the Western region, you simply redefine your parents so that district 4 rolls up into the Western region. You can even define new parents for your new organizational structure and retain your old organizational structure for comparative purposes.

4. Consider information you track in other accounting information systems. You may not need to capture certain organizational dimensions if another system already records and reports on this information.

   For example, if you need to report on sales by product and your sales tracking system already provides this information, General Ledger account structure does not need to categorize information by product. If you are a government or not–for–profit agency using a labor costing system which captures work breakdown structure for reimbursable billing, you may not need to capture this in your account structure.

5. Identify segments that you might need in the future. Consider future expansion and possible changes in your organization and reporting needs. For example, you may not need a region segment now, but eventually you plan to expand you organization to cover multiple regions.

   Remember, it is easier to build flexibility into your account structure during setup than to try to change your account structure in the future.

6. Determine the length of each segment. Consider the structure of values you plan to maintain within the segment. For example, you might use a 3 character segment to capture project information, and classify your projects so that all Administrative projects are in the 100 to 199 range, all the Facilities projects are in the 200 to 299 range, and so on. If you develop more than 10 classifications of projects, you would run out of values within this segment. You might want to add an extra character to the size of each segment to anticipate future needs.

7. If you want to perform multi–company or fund accounting within a set of books, choose a balancing segment. You must define one and only one balancing segment in your account. General Ledger automatically balances all journal entries for each value of this balancing segment and performs any necessary intercompany or interfund posting to the intercompany or interfund account you specify when you define your set of books.

8. If you plan to maintain and consolidate multiple set of books, think of common elements among your separate account structures. Consider which segments can share value sets, or where opportunities for rolling up segments from a subsidiary set of books into a parent set of books exist.

9. Plan your value sets. To reduce maintenance and to maintain consistency between sets of books, you can use value sets when defining multiple charts of accounts. Using the same value sets allow two different sets of books to reference the same segment values and descriptions for a specified segment. For example, the values in your natural account segment, such as Cash, Accounts Payable, and so on, may be equally applicable to each of your sets of books. Ideally, when you set up a new set of books you should consider how you will map you new Accounting Flexfield segments for consolidation. When a common natural account segment is used between sets of books, it is easier to map account balances from your subsidiary sets of books to a consolidating entity.

See Also

Defining Your Chart of Accounts: page 6 – 8

Performing Multi–Company Accounting in Oracle General Ledger: page 3 – 2

Defining Your Account Structure: page 6 – 20

Defining Accounts: page 6 – 31

Planning Your Summary Accounts: page 6 – 66

Designing Your Accounting Flexfield: page 6 – 12

Determining Your Account Needs: page 6 – 14

Defining Your Account Structure: page 6 – 20

Defining Accounting Flexfield Segment Qualifiers: page 6 – 24

Key Flexfields in Oracle Applications
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Special Instructions for the Accounting Flexfield

Warning: The Accounting Flexfield has several special requirements and limitations for its definition. Follow

the recommendations in "Defining Your Account Structure" carefully, since an incorrectly–defined Accounting Flexfield will adversely affect your chart of accounts, and application features such as Mass Allocations.

If at some point you want to change your account structure or hierarchy, consider the implications carefully. Financial statements, recurring journal entries, allocations and consolidations all reference your present account structure. Contact Oracle Worldwide Support to learn more about changing your Accounting Flexfield structure.

Defining Your Account Structure

Follow these guidelines, *in addition* to generic flexfield definition instructions, when defining your Accounting Flexfield structure.

Warning: The Accounting Flexfield has several special requirements and limitations for its definition. Follow these recommendations carefully, since an incorrectly–defined Accounting Flexfield will adversely affect your chart of accounts, and application features such as Mass Allocations.

▶ **To define your account structure:**

1. Define your Accounting Flexfield value sets using the Define Value Set form. General Ledger does not support the use of predefined value sets with the Accounting Flexfield.

   - You must specify a format type of Char for the segment value format type. If you want to use numbers, choose Char and allow alphanumerics. The Accounting Flexfield does not support format types other than Char.

   Attention: The Accounting Flexfield does not support value set format types other than Char (the Accounting Flexfield uses special "T" values for summary templates).

   - We recommend that you set Right–justify Zero–fill Numbers to Yes for value sets you use with the Accounting Flexfield.
   - Value sets for the Accounting Flexfield must be independent, table, or dependent–type value sets. Do not use value sets with a validation type of None, Pair, or Special for the Accounting Flexfield.

- Do not specify a hidden ID column for any value set used with the Accounting Flexfield.
- You should not use a WHERE clause and/or ORDER BY clause for a table validated value set you intend to use with the Accounting Flexfield.
- We recommend that you allow parent values for segments in your Accounting Flexfield. Parent values are used to create summary accounts and to increase the productivity of General Ledger.

2. Set the Allow Dynamic Inserts option. If you want to allow adding new accounts automatically as you enter them in transactions, including when you define a set of books, set this option set to Yes**.** To require users to define all accounts manually, set this option to No.

Attention: If you are defining an Accounting Flexfield for Oracle Projects, you must define your segments with the Allow Dynamic Inserts option set to Yes. Refer to the *Oracle Projects User's Guide* for further suggestions on using the Accounting Flexfield with Oracle Projects.

3. Define your Accounting Flexfield segments. You can define up to 30 segments for your account structure. You must define at least two segments for your account structure, one for the balancing segment and one for the natural account segment (the two required flexfield qualifiers).
   - When specifying the column you want to use for your Accounting Flexfield segment, do not use any columns other than those named SEGMENT1 through SEGMENT30. Since the names of these columns are embedded in the Oracle Applications products, using other columns may adversely affect your application features such as summarization.
   - Enter the segment number for this segment. The Accounting Flexfield requires consecutive segment numbers beginning with 1 (such as 1, 2, 3, ...).
   - Only Oracle General Ledger applications use the Indexed field for the Optimization feature. Enter Yes if you want the database column in the combinations table used to store this key segment to have a single–column index. You should create indexes on segments you expect to have many distinct values (instead of just a few distinct values).
   - You *must* enter a value set in the Value Set field for each segment of the Accounting Flexfield. Value sets for the Accounting

Flexfield must be independent, table, or dependent–type value sets. Do not use value sets with a validation type of None for the Accounting Flexfield.

- You *must* check the Required check box for each segment.
- We recommend that you set the Description Size for each of your Accounting Flexfield segments to 30 or less so that your flexfield pop–up window does not scroll horizontally.
- You *must* check the Display check box for each segment.
- The segment you use as a balancing segment *must* be an independent segment (it cannot use a dependent value set).

4. Define your flexfield qualifiers for your Accounting Flexfield. Oracle Applications use flexfield qualifiers to identify certain segments in your Accounting Flexfield. You specify your flexfield qualifier values in the Qualifiers zone of the Define Key Flexfield Segments form.

   - If you are using globalization features, you may have additional segment qualifiers, such as "Reconciliation," which are created in post–installation steps. See: *Oracle Applications Localizations Post–Install Manual.*

5. Define the natural account segment. A natural account segment contains values representing account types, such as cash, accounts receivable, product revenue and salary expense. Enter Yes or No to indicate whether the segment you are defining is your natural account segment. You define only one natural account segment in your account.

6. Define the balancing segment. General Ledger uses your balancing segment to ensure that all journals balance for each value of your balancing segment. General Ledger also use your balancing segment to ensure that entries that impact more than one balancing segment use the appropriate intercompany or interfund accounting.

   Indicate whether the segment you are defining is a balancing segment. You can define only one balancing segment for an account. The segment you use as a balancing segment *must* be an independent segment (it cannot use a dependent value set). Most users of General Ledger designate company / organization or fund as their balancing segment.

7. Define the Cost Center segment. Cost centers indicate functional areas of your organization, such as Accounting, Facilities, Shipping,

and so on. Enter Yes or No to indicate whether the segment you are defining is a Cost Center segment.

Oracle Assets and Oracle Projects require you to qualify a segment as cost center in your account.

8. Define dependent segments to create context–sensitive segments. Context–sensitive segment values can have one meaning when combined with a particular segment value, and have a different meaning when combined with a different segment value.

   You can define more than one dependent segment for an independent segment. You can also define more than one independent segment to have different dependent segments. You cannot, however, define a dependent segment for any segment with validation type other than Independent nor have multiple levels of dependency for the same segment.

9. Define your Accounting Flexfield segment values. Be sure to enter parent, rollup group and level information, and hierarchy details, if appropriate, for your segment values. Be sure you do not assign overlapping ranges of child values to the same parent value. You use rollup groups to create summary accounts.

   Decide your segment hierarchy before you create parent and child segment values. You cannot change a child value to a parent at a later time.

10. Enter Accounting Flexfield segment value qualifiers. Segment value qualifiers hold extra information about individual Accounting Flexfield segment values.

11. Define cross–validation rules to control the combinations of values you use to create accounts. Refer to the Designing Your Cross–Validation Rules essay for suggestions on designing your Accounting Flexfield cross–validation rules.

12. Define Flexfield security rules to restrict entry and query access for specific segment values or ranges of segment values by responsibility for accounts. Security rules restrict query access to segment values for Account Inquiries, Funds Available inquiries, and Summary Account Inquiries. When you restrict access, you cannot query any combination that contains a secure value.

See Also

Defining Accounting Flexfield Segment Qualifiers: page 6 – 24

Defining Accounts: page 6 – 31

Defining Summary Accounts: page 6 – 76

Designing Your Accounting Flexfield: page 6 – 12

Determining Your Account Needs: page 6 – 14

Designing Your Account Segments: page 6 – 16

Defining Value Sets
Defining Key Flexfield Segments
Cross–Validation Rules
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Defining Accounting Flexfield Segment Qualifiers

When you define an account segment value, you can identify it as a qualifying segment value. You must enter the segment qualifier information whenever you define values for any value set that is used by an account that uses segment qualifiers.

You can define the following segment value qualifiers for your Accounting Flexfield:

- **Account Type:** Defines the account type for the natural account segment value. You can enter only valid account types.
- **Budget Entry Allowed:** Indicates whether General Ledger should allow detailed budgeting to accounts with this segment value.
- **Posting Allowed:** Indicates whether General Ledger should allow detailed posting to Accounting Flexfields with this segment value.
- **Other Segment Qualifiers:** You may have additional segment qualifiers (such as Reconciliation) if your site uses localizations for your country or region.

General Ledger prevent you from changing these qualifiers for segment values that you already defined, unless you first unfreeze your Accounting Flexfield structure. When you change the Budget Entry or Posting Allowed qualifiers for segment values that you have already defined, you should also make a corresponding change to all accounts that include the value in the account definition.

▶ **To set the Account Type segment qualifier:**

- Enter a valid account type for this segment qualifier. This segment qualifier requires a value for the natural account segment only. Accounts have the same account type as the natural account segment value they include.

  The default value for this field is Expense. Accept this value or change it to one of the other valid account types. Enter the type of your proprietary account (Asset, Liability, Owners' Equity, Revenue or Expense) or the type of your budgetary account (Budgetary Dr or Budgetary Cr) your segment value represents. Choose any proprietary balance sheet account type if you are defining a statistical account segment value. If you choose a proprietary income statement account type for a statistical account segment value, your statistical balance will zero–out at the end of the fiscal year.

  You can change the Account Type segment qualifier by unfreezing all Accounting Flexfield structures that reference the natural account segment. Changing the account type only affects new accounts created with the reclassified natural account segment; it does not change the account type of existing accounts.

▶ **To set the Budget Entry Allowed segment qualifier:**

- Enter Yes for Budget Entry Allowed to perform detailed budgeting for accounts with this segment value. If you do not allow budget entry for a segment value, you cannot assign accounts with this segment value to budget organizations, and you cannot define budget formulas for those accounts.

  If you are defining a parent segment value, you must enter No. You cannot budget amounts to a segment value that references other segment values where detail budgeting is already allowed.

▶ **To set the Posting Allowed segment qualifier:**

- Enter Yes for Posting Allowed to allow detailed posting to accounts with this segment value. If you do not allow posting for a segment value, you cannot use accounts with this segment value when you enter journals, and you cannot use the accounts in recurring journals.

  If you are defining a parent segment value, you must enter No. You cannot post amounts to a segment value which references other segment values where detail posting is already allowed.

See Also

Designing Your Account Segments: page 6 – 16

Defining Summary Accounts: page 6 – 76

Correcting Misclassified Account Types: page 6 – 138

Defining Accounts: page 6 – 31

Designing Your Accounting Flexfield: page 6 – 12

Determining Your Account Needs: page 6 – 14

Designing Your Account Segments: page 6 – 16

Defining Your Account Structure: page 6 – 20

Defining Hierarchy and Qualifiers Information
Key Flexfields in Oracle Applications
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Parent and Child Values and Rollup Groups

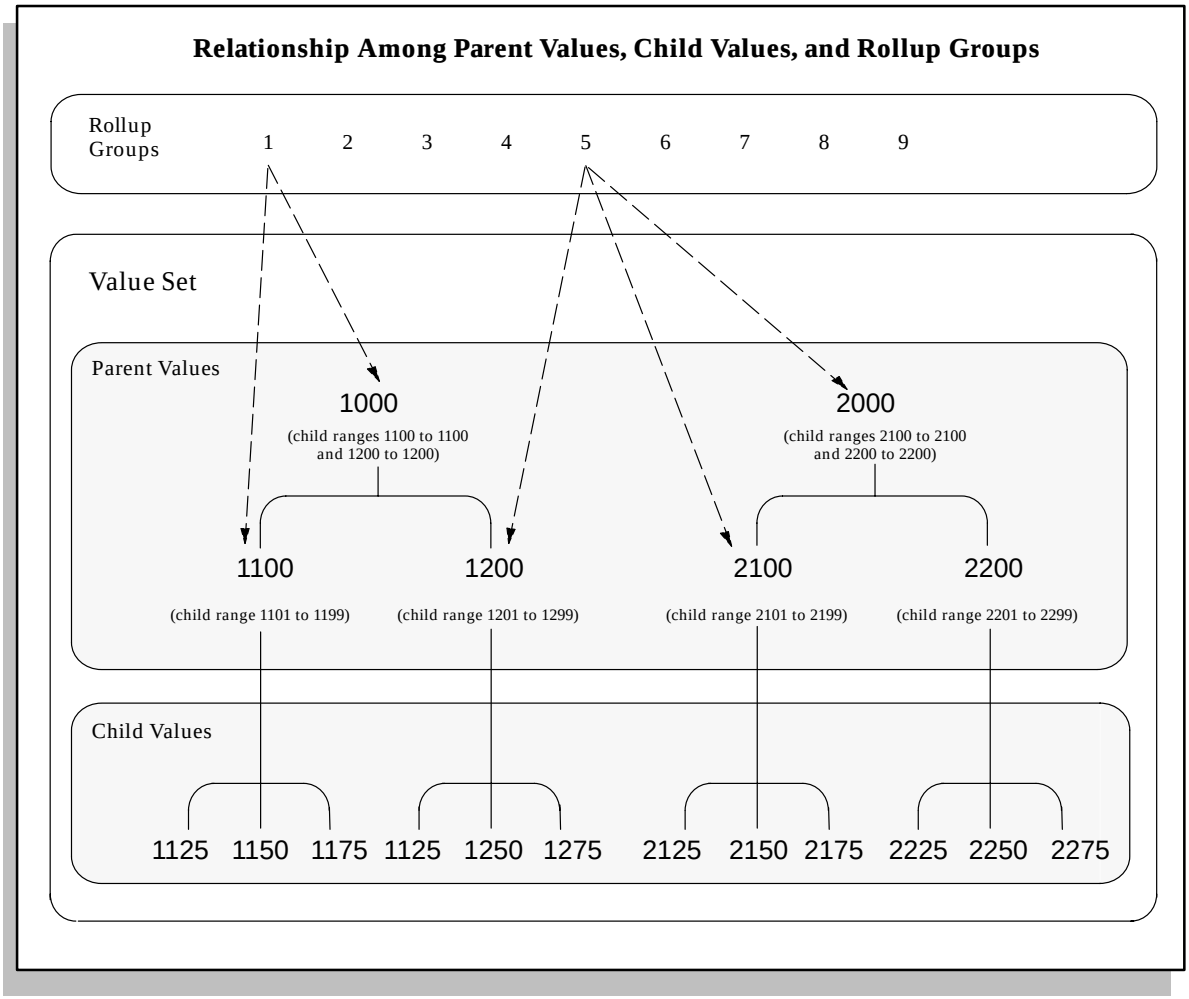
Attention: Only Oracle General Ledger and Oracle Public Sector General Ledger use these features, and only with the Accounting Flexfield.

Note that parent and child value sets have a relationship different from the relationship between independent and dependent values.

See: Designing Your Accounting Flexfield: page 6 – 12
Planning Your Summary Accounts: page 6 – 66.

Since you can enter any value in a value set with a validation type of None, you cannot create parent–child relationships for segments that use these non–validated value sets. In addition, you cannot create parent–child relationships for dependent value sets.

Figure 6 – 3



Parent Value

A parent value is a value that has one or more child values associated with it. A parent value can be assigned to a rollup group. You create parent–child relationships by defining a range of child values that belong to a parent value. You can use parent–child relationships for reporting and other application purposes.

Child Value

A child value is a value that lies in a range of values belonging to a parent value. A child value can belong to more than one parent value. A child value is not a dependent value; that is, the actual value of the child does not depend on the value of another segment. You create parent–child relationships by defining a range of child values that belong to a parent value.

Rollup Group

A rollup group is a collection of parent values. A value cannot belong to a rollup group unless it is a parent value that has child values. Parent values and child values belong to the same value set, which is then attached to a key flexfield segment.

A rollup group allows you to group related parent values for creating summary templates. Given a summary template, General Ledger creates summary and detail reports using all parent values assigned to that rollup group.

You define rollup groups using the Rollup Groups window before you define your key segment values. See: Then, you assign your parent values to the rollup groups when you define the parent values.

See: Rollup Groups Window
Segment Values Window
(*Oracle Applications Flexfields Guide*)

Rollup groups are separate from parent–child relationships. You can assign any parent value to a given rollup group, regardless of that parent value's place in a value hierarchy you might create.

Creating Parent–Child relationships and Rollup Groups

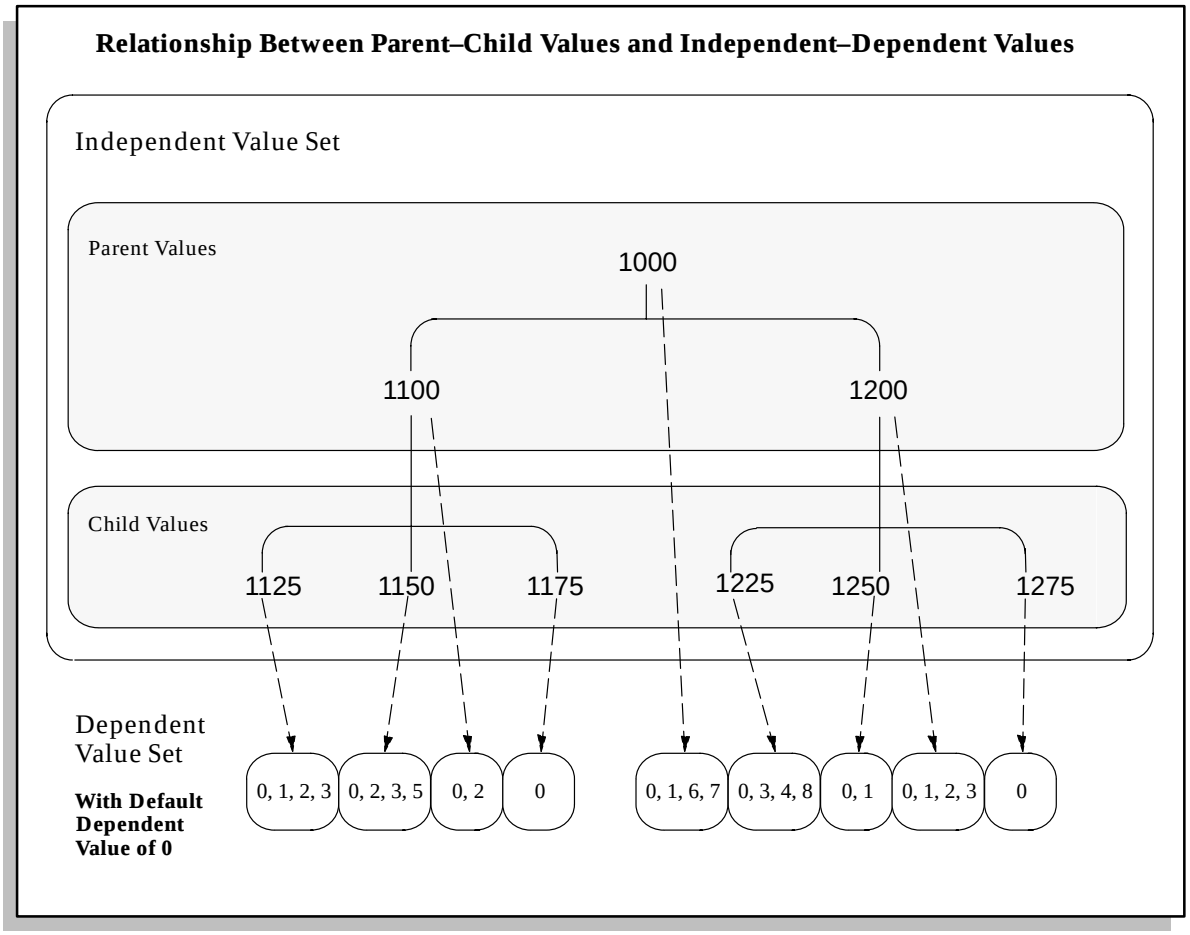
Oracle Applications provides you with windows to define relationships between parent and child values. You create these relationships by defining a parent value and giving it a range of values that become the parent value's children.

You can also use the Account Hierarchy Editor to define new rollup groups then graphically create parent–child relationships and assign parent values to rollup groups.

See: *Applications Desktop Integration, Release 4.0 CD–ROM*

You can see the relationship between independent and dependent value sets and parent values and child values in the following diagram:

Figure 6 – 4



Oracle Applications stores parent–child relationship information in the FND_FLEX_VALUES and FND_FLEX_VALUE_HIERARCHIES tables.

Parent–Child relationships Using Validation Tables

You can create parent–child relationships for any independent value set used by a key flexfield segment. If your value set is a Table validation type value set, you can also use the Define Segment Values form to create parent values for the values in your table. You cannot create new child values using this form, however (you must create your own application form to maintain your validation table). Oracle

Applications stores your parent values for you in the Oracle Application Object Library table and does not add your new parent values to your validation table. In the previous diagram, the parent values would reside in the Object Library table, and the child values would reside in your validation table, though all the values are part of the same value set.

Warning: You should make sure that you never enter parent values in this form that are already contained as values in your validation table, however. If you do, you can cause data corruption, since both values appear in the list of values on that segment, but you can never choose between one of the two values from the list. If that value is already contained in your flexfield combinations data, you can also cause problems since you have two potential descriptions for the same value.

See Also

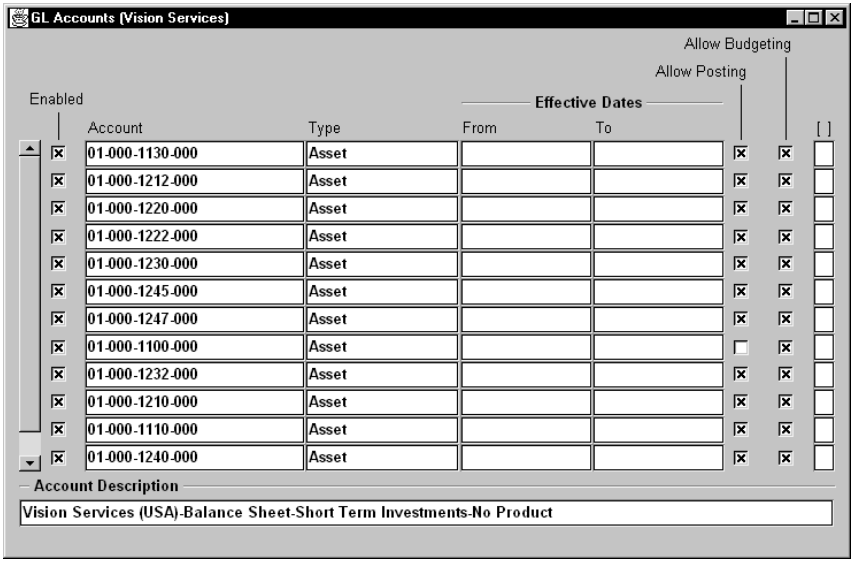
Overview of Values and Value Sets
Rollup Groups Window
Value Set Windows
Validation Table Information Window
Segment Values Window
Defining Segment Values
(*Oracle Applications Flexfields Guide*)

Defining Accounts

Define new accounts by creating new combinations of account segment values. You must define all new accounts manually if you do not allow dynamic insertion to create new accounts automatically.

You can enable or disable specific account combinations at any time.

> **Note:** Use the Summary Accounts window to define or maintain summary accounts.



Prerequisites

- ❑ Define your account structure and choose whether to enable dynamic insertion.
- ❑ Define your account segment values.

▶ **To add a new account:**

1. Navigate to the GL Accounts window.
2. Enter the account you want to add. General Ledger checks the account against your security and cross–validation rules. If you enter a valid account segment combination, General Ledger automatically displays the account Type of the natural account segment value.

3. (Optional) If you enter an Effective Dates range, your account will only be effective during the days defined by the From and To dates.
4. Select Enabled to activate the account. If you entered an Effective Date range, the account is only enabled within that date range.
5. Choose whether to Allow Posting and Allow Budgeting for the account.

   Note: You also set these attributes for the individual segment values. However, the account Allow Posting and Allow Budgeting attributes do not override the attributes for the individual segment values. For example, if you allow posting to an account containing a segment value that does not allow posting, you will not be able to post to that account.

   Note: You cannot Allow Posting for the Net Income account which is specified for a set of books with average balance processing enabled.

   Oracle Receivables Note: Receivables does not use the Allow Budgeting option.
6. Save your work.

▶ **To disable an account:**

1. Navigate to the GL Accounts window.
2. Query the Account you want to disable.
3. De–select Enabled.
4. Save your work.

See Also

Creating Summary Accounts: page 6 – 76

Overview of Average Balance Processing: page 9 – 2

Project Tracking in General Ledger

You can set up General Ledger for basic project tracking capabilities. You can set up your accounts to record project activity, and you can use the Financial Statement Generator to produce customized project tracking reports.

If you set up your accounts for project tracking, General Ledger automatically maintains project–to–date balances. The project–to–date balance is based on the project start date you enter when you define a project segment value. Project–to–date balances are useful since project time periods rarely coincide with a fiscal year. General Ledger carries forward project–to–date balances for all accounts, including revenue and expense accounts, even across fiscal years.

For more advanced project tracking functionality, you should use the Oracle Project Accounting products. You can keep detail project information in Oracle Project Accounting, import journals into General Ledger, and report on project balances in General Ledger.

▶ **To set up General Ledger for project tracking:**

1. When you define your account structure, define a project segment. If necessary, you can define more than one project segment.
2. Define the project segment values. Enter a new project value (project name, number or code) and a description of each project. Specify a start date and end date for each project, so that you can only enter amounts for that project within that date range. The start date is also the reference point for the project–to–date–balance.
3. Define parent project segment values to summarize projects. For example, you might define project 9999 as the sum of all your other projects. You could then produce a report for project 9999 that shows the total of all your projects.

   You can also define project summary accounts to summarize other detail project account balances. Whenever you update the balances of your detail accounts, General Ledger automatically updates the balances of your summary accounts at the same time.
4. Define and assign cross–validation rules to allow only certain segment values in combination with your project. For example, you can define a cross–validation rule that only allows certain expense accounts to be used with certain projects.
5. Create accounts by combining your project segment values with other account segments. This enables you to account for a project

any way you want — within a single cost center, across departments or across companies.

▶ **To set up project budgets:**

- You can enter budgets for projects with your regular budgeting. Assign project accounts to your budget organizations. When your budget organizations prepare their budgets, they can budget project amounts.

  You can also perform project budgeting independent of other budgeting. Define a project as a separate budget organization, and prepare its budget independently from the rest of your company.

See Also

Overview of Setting Up: page 6 – 2

Defining Your Cross–Validation Rules
Defining Segment Values
(*Oracle Applications Flexfields Guide)*

Defining Summary Accounts: page 6 – 76

Defining Budget Organizations: page 2 – 22

Defining Budgets: page 2 – 18

Maintaining Project Balances

You keep your project balances current by entering, generating, or importing journals.

▶ **To enter project journals:**

- Enter project journals the same way you enter standard journals, except that you enter a project code in the project segment of your account. You can combine multiple projects in a single journal batch.

▶ **To generate project journals:**

- Set up recurring journal entries for your project tracking.
  - Use a skeleton recurring journal entry if the amounts vary each accounting period but the accounts remain the same.

- Use standard recurring journals for transactions whose amounts are the same every accounting period, such as standard accruals or depreciation charges.
- Use formulas to automatically calculate project journal amounts.

▶ **To import project journals:**

- Use Journal Import to import journals to your projects from your feeder systems or other applications.

▶ **To generate project allocations:**

- You can perform simple or complex allocations to or from your projects. Define project allocations the same way you define regular allocations, using a project code in the project segment of your account.

  To define a project allocation, you must specify the cost objective (where you want the costs to go), the cost pool (the account from which you want to allocate), and the allocation method. You can define any kind of allocation you want for your projects, including usage–based, rate–based, and step–down allocations. You can include multiple projects in a single allocation entry.

  You define your project allocations once and then generate them periodically as necessary.

See Also

Creating Journal Batches: page 1 – 6

About Recurring Journals: page 1 – 57

About MassAllocations: page 1 – 70

Importing Journals: page 1 – 108

Posting Journals: page 1 – 116

Reporting on Projects in General Ledger

Use the Financial Statement Generator to build custom project reports. By combining report components such as row sets, column sets and content sets, you can produce reports that contain exactly the information you want in the format you want.

Because General Ledger automatically maintains project–to–date balances for all project accounts, you can include any project amounts from the start of your project through the period you designate when requesting your report. In addition, you can report on period–to–date, quarter–to–date, and year–to–date amounts, as well as actual, budget, and variance amounts and percentages.

When you create a project report, you can define a row set to specify the format and content of rows in your reports. You may want to define a standard project row set that you use to produce reports for all your projects.

Define a content set to override the information in your row set and to specify how many reports you want. For example, you can define a content set to produce one report for each project plus a consolidated report that shows the total of all projects.

In addition to Financial Statement Generator reports, you can generate a complete listing of all the projects you have defined in General Ledger by running the Segment Values Listing.

See Also

Overview of Financial Statement Generator: page 5 – 3

Period Types

Defining Period Types

You can define your own period types to use in addition to the General Ledger standard period types Month, Quarter and Year. You use these period types when you define the accounting calendar for your organization.

Each set of books has an associated period type. When you assign a calendar to a set of books, the set of books only accesses the periods with the appropriate period type. Thus, you can define an accounting calendar with periods of more than one period type; however, each set of books will only use periods of a single period type.

▶ **To define a new period type:**

1. Navigate to the Period Types window.
2. Enter a unique Name for your accounting period type.
3. Enter the number of accounting Periods per Year. For example, you could define a Week period type and specify 52 periods per year. You can assign up to 366 accounting periods per fiscal year for any period type, and maintain actual balances for those periods. However, for budgets you can only use the first 60 periods.
4. Enter the Year Type to specify whether the period is part of a fiscal or calendar year. General Ledger uses the year type to assign a year in the accounting period system name when you set up your calendar.

   - Choose Calendar to use the year in which an accounting period begins for the system name.
   - Choose Fiscal to use the year in which your fiscal year ends for the system name.

   For example, assume you have a July 1 to June 30 fiscal year and the current date is July 15, 1995. If you choose the Calendar year type, General Ledger appends the year 1995 to the period name (JUL–95) because July begins in 1995. If you choose the Fiscal year type, General Ledger appends 1996 to the period name (JUL–96) because the fiscal year ends in 1996.

   Using the same July to June fiscal year example, if the current date is March 15, 1995 and you choose the Fiscal year type, General

Ledger appends the year 1995 to the period name because the fiscal year ends in 1995.

5. (Optional) Enter a Description for the period type.
6. Save your work.

See Also

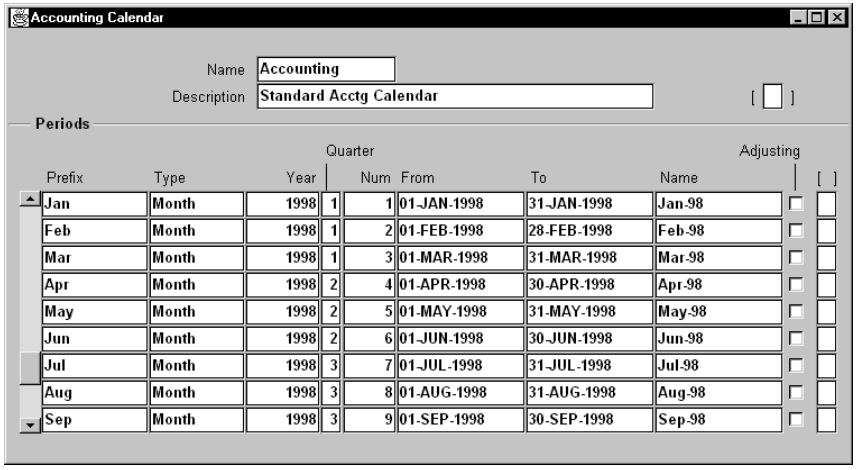
Defining Calendars: page 6 – 39

Calendars

Defining Calendars

Create a calendar to define an accounting year and the periods it contains. You should set up one year at a time, specifying the types of accounting periods to include in each year. Defining one year at a time helps you be more accurate and reduces the amount of period maintenance you must do at the start of each accounting period. You should define your calendar at least one year before your current fiscal year.

You can define multiple calendars and assign a different calendar to each set of books. For example, you can use a monthly calendar for one set of books, and a quarterly calendar for another.



Prerequisite

- ❑ Carefully consider the type of calendar you need for your organization, since it can be difficult to change your calendar (e.g., from a fiscal year to a calendar year) once you've used it to enter accounting data. Changing your calendar may require assistance from an Oracle consultant.
- ❑ Define your accounting period types

▶ **To define a new calendar:**

1. Navigate to the Accounting Calendar window.
2. Enter a Name and Description for the calendar.
3. Add the periods that make up the calendar year.
4. Save your work.

See Also

Defining Period Types: page 6 – 37

Defining Transaction Calendars: page 6 – 43

Adding Periods to a Calendar

Add accounting periods to your calendar to define the number of periods in the calendar year. You can add periods to a calendar at any time. Your calendar can contain both adjusting and non-adjusting accounting periods.

When you add periods, keep in mind these important rules:

- There can be no gaps between non–adjusting accounting periods. If you leave gaps between any accounting periods, General Ledger will report an error.
- Accounting periods cannot overlap, except for adjusting periods. If any of your non–adjusting accounting periods overlap, General Ledger will report an error.
- Adjusting periods must overlap non–adjusting periods.
- Period ordering must be based on the period starting dates.

  Note: You cannot perform foreign currency translations for the first accounting period in a calendar. You must define at least one period preceding, as well as the period immediately following, the first period for which you will perform translations.

▶ **To add periods to your calendar:**

1. Navigate to the Accounting Calendar window.
2. Enter or query the Name of the calendar.

3. Enter a period Prefix for each accounting period. General Ledger combines this prefix with the year to create the period name. For example, you can enter Jan, Feb, Mar, etc. or Period1, Period2, Period3, etc.

4. Enter the period Type.

   When you define a set of books, you assign it a period type. When you assign a calendar to a set of books, only the periods with the corresponding period type apply. Thus, you can define an accounting calendar with periods of more than one period type; however, each set of books will only use periods of a single period type.

5. Enter the Year of the accounting period. This is the year in which your fiscal year ends. For example, if your fiscal year begins in 1994 and ends in 1995, enter 1995 for all periods in the fiscal year.

6. Enter a number to specify which Quarter of your fiscal year your accounting period is in. General Ledger uses this number to determine how your accounting periods roll up for quarter–to–date balances.

7. Enter the Number of the period within the fiscal year. Be sure to number your accounting periods sequentially, based on the period starting dates you specify in the From / To range.

8. Enter the range of dates (From and To) when the accounting period begins and ends. Use the date format DD–MON–YYYY (for example, 01–OCT–1994).

   General Ledger automatically creates and displays a period Name for each accounting period. The name consists of your period prefix and the last two digits of either your calendar year or your fiscal year, depending on the year type you assigned in the period type definition. General Ledger displays the period name whenever you choose an accounting period.

9. If you choose to make an accounting period an Adjusting period, it can overlap the dates of other accounting periods. For example, you can define a period called DEC–94 that includes 01–DEC–1994 through 31–DEC–1994. You can also define an adjusting period called DEC31–94 that includes only one day: 31–DEC–1994 through 31–DEC–1994. Both your adjusting and non-adjusting periods should have the period type associated with your set of books.

   Adjusting periods apply only to General Ledger. They are not used in Oracle feeder systems, such as Inventory, Payables, Purchasing, and Receivables. Note also that you can only import journals into

non–adjusting periods. Finally, if you have average balance processing enabled for a set of books, General Ledger will ignore adjusting periods.

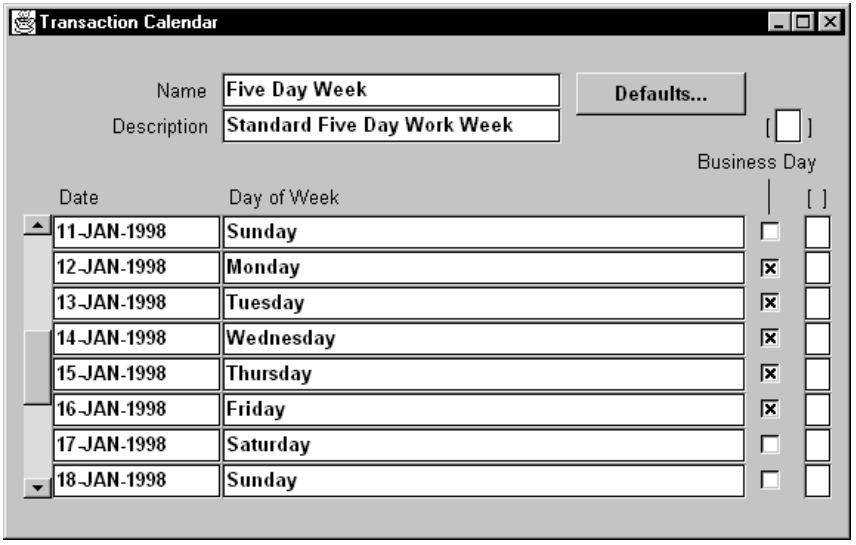
10. Save your work.

Changing a Calendar

You can change a period's specifications, except for the period type, as long as the period has not been used in a set of books. You cannot change a calendar period that is open, closed, future enterable, or permanently closed in any set of books, or is included in an open budget or encumbrance year.

Defining Transaction Calendars

Each set of books for which average processing is enabled, must be assigned a transaction calendar, which is used to control transaction posting. When you define the transaction calendar, you choose which days of the week will be business days. You can also specify other non–business days, such as holidays, by maintaining the transaction calendar.



▶ **To define a transaction calendar:**

1. Navigate to the Transaction Calendar window.
   (Standard path: Setup Financials Calendar Transaction)
2. Enter a Name and Description for the transaction calendar.
3. Optionally, choose Defaults to change the Business Day defaults.
4. Save your work.

   General Ledger will create the transaction calendar, using the defaults you specified.

▶ **To maintain a transaction calendar:**

1. Navigate to the Transaction Calendar window.
2. Query the transaction calendar you want to maintain.

General Ledger will display the requested transaction calendar. Note that valid business days have a checkmark in the Business Day checkbox at the right side of date line.

3. Query the specific date, or range of dates, that you want to maintain.
4. To make a date a valid business day, mark the Business Day checkbox for the date line. To make a date a non–business day, unmark the checkbox.
5. Save your work.

See Also

Defining Calendars: page 6 – 39

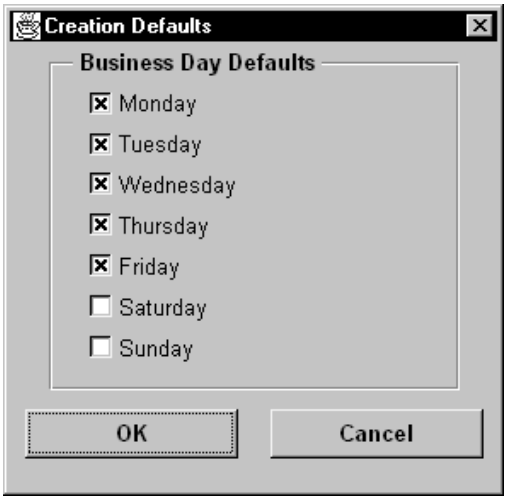
Overview (of Average Balance Processing): page 9 – 2

Business Day Defaults

When you first define a transaction calendar, General Ledger uses default values for determining which days are business days and which are non–business days. You can change the business day defaults before you have General Ledger generate your initial transaction calendar.

▶ **To change the default business days:**

1. Navigate to the Transaction Calendar window. (Standard path: Setup Financials Calendar Transaction)
2. Choose Defaults. The Creation Defaults window appears.



3. Mark the checkbox next to those days of the week that you want to be used as default business days when General Ledger generates your initial transaction calendar. Unmark those days which you do not want as default business days.
4. Choose OK to save your work.

See Also

Defining Calendars: page 6 – 39

Overview (of Average Balance Processing): page 9 – 2

Defining Sets of Books

A set of books determines the functional currency, account structure, and accounting calendar for each company or group of companies. If you need to report on your account balances in multiple currencies, you should set up one additional set of books for each reporting currency. Your primary set of books should use your functional currency. Each reporting set of books should use one of your reporting currencies.

When you define a set of books, you can also choose to enable budgetary control for the set of books. If you choose this option, encumbrances will be created automatically for your transactions in General Ledger, Oracle Purchasing and Oracle Payables. Enabling budgetary control is the first step in setting up funds checking.

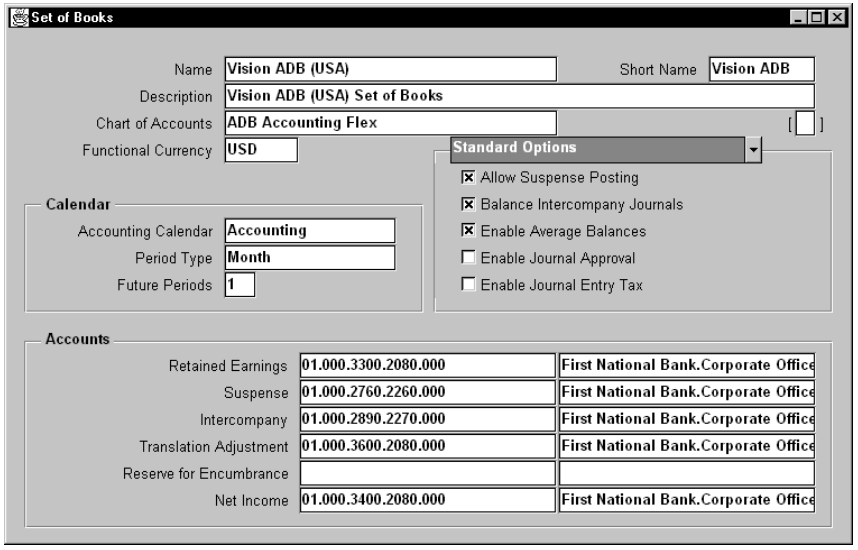
When defining a set of books, you can also choose to enable average balance processing. If you choose this option, General Ledger will track and maintain average and end–of–day balances.

Attention: Before you can use a newly defined set of books, your system administrator must associate the set of books with one or more responsibilities. This is done using the profile option GL Set of Books Name. Your responsibility determines which set of books you use.

Oracle Payables, Receivables, and Purchasing

If you are an Oracle Payables, Receivables, or Purchasing user, you can define multiple sets of books by using the General Ledger Set of Books window. However, you can only use one set of books for a particular installation of Payables, Receivables, or Purchasing. To use multiple sets of books with any of these Oracle products, you need multiple installations of the product.

See: *Oracle Applications Installation Manual.*



Prerequisites

- ❑ Define your period types.
- ❑ Define your accounting calendar.
- ❑ Define a transaction calendar if you plan to use average balance processing.
- ❑ Define or enable your functional currency.
- ❑ If you use Multiple Reporting Currencies, define your reporting currencies before defining your reporting sets of books.
- ❑ Define your account structure.
- ❑ If you want to create Retained Earnings, Suspense, Translation Adjustment, Intercompany, and Reserve for Encumbrance accounts as you enter them for the set of books, allow dynamic insertion for your account segments.

▶ **To define a set of books:**

1. Navigate to the Set of Books window.
2. Enter a Name for your set of books. This name appears whenever you choose a set of books from a list and appears as a heading in reports.

3. Enter a Short Name that will appear in the title bar of each window.

4. (Optional) Enter a Description for the set of books.

5. Enter the name of any enabled Chart of Accounts, or account structure, for this set of books.

6. Enter the Functional Currency for your set of books. The functional currency is also known as the base currency, local currency, or primary currency.

   Note: The General Ledger set of books' functional currency may or may not be the same as your accounting functional currency, as defined by SFAS #52 (U.S.). If not, and you need to report financial results in your accounting functional currency, consider using General Ledger's Multiple Reporting Currencies feature. See: Multiple Reporting Currencies Overview: page 7 – 49.

7. Assign an Accounting Calendar and Period Type to the set of books. General Ledger uses the calendar periods that have the period type you specify for journal entry, budgeting, and reporting with this set of books.

   Note: General Ledger will report an error if there are any gaps between periods in your accounting calendar or if any of your non–adjusting periods overlap.

8. Enter the number of Future Periods to allow for journal entry within this set of books.

   General Ledger automatically assigns a status of Future Entry to accounting periods following the latest open period in your calendar, based on the number of future enterable periods you define here. If you change the number of future enterable periods for your set of books, General Ledger does not change additional period(s) to the Future Enterable status until you open a new period using the Open and Close Periods window.

   Note: You can enter journal batches for a future enterable period, but you cannot post the batches until you open the period.

   Suggestion: Minimize the number of future enterable periods to prevent users from accidentally entering journal entries in an incorrect period.

9. Assign the default Retained Earnings account for your set of books. You can also assign default Suspense, Translation Adjustment,

Intercompany, and Reserve for Encumbrance accounts. See: Assigning the Set of Books Accounts: page 6 – 53.

10. Define the set of books Standard Options. See: Set of Books Standard Options: page 6 – 51.
11. Save your work.

Multiple Reporting Currencies

If you need to report on your account balances or at the transactions level in multiple currencies, define a primary set of books using your functional currency and additional sets of books using your reporting currencies.

▶ **To specify your set of books as primary or reporting:**

1. Define a set of books, as noted above. Before saving your work, complete the steps below.
2. Select Reporting Currency Options from the poplist.
3. Select one of the three options:

   Primary Set of Books: Choose this option if you are defining a primary set of books.

   Reporting Set of Books: Choose this option if you are defining a reporting set of books.

   Not Applicable: Choose this option if you are not using Multiple Reporting Currencies.
4. Save your work.

Average Balance Processing

You can choose to enable average balance processing for a set of books. When enabled, General Ledger will track and maintain average and end–of–day balances.

▶ **To enable average balance processing for a set of books:**

1. Define a set of books, as noted above. Before saving your work, complete the steps below.
2. Select Enable Average Balances from the Standard Options region.
3. Select Average Balance Options from the poplist.

4. Define the set of books Average Balance Options. See: Set of Books Average Balance Options: page 6 – 53.
5. Assign the default Net Income account for your average balance set of books. See: Set of Books Accounts: page 6 – 53.
6. Save your work.

Budgetary Control

Using budgetary control requires funds reservation for any transactions you enter in General Ledger, Oracle Purchasing or Oracle Payables. You can only post journal entries that pass funds reservation. If you enable this option, you must enter a reserve for encumbrance account for the set of books.

If you do not enable budgetary control, you cannot perform funds check or reservation in General Ledger, Oracle Purchasing or Oracle Payables.

Budgetary controls can be enabled or disabled even after a set of books has been defined and transactions entered. See: Changing Budgetary Control Options: page 2 – 90 for further information.

Oracle Receivables Note: Receivables does not use the Enable Budgetary Control or Require Budget Journals options.

▶ **To enable budgetary control in a set of books:**

1. Define a set of books, as noted above. Before saving your work, complete the steps below.
2. Select Budgetary Control Options from the poplist.
3. Check Enable Budgetary Control.
4. (Optional) Check Require Budget Journals to allow only those budget journal entry methods that create journal entries, namely budget journals, budget transfers, MassBudgets, and consolidation of budget balances. If you require budget journals, you cannot upload budgets, enter budget amounts, or use budget formulas.

Attention: Once you have saved your work, you cannot choose to require budget journals later. You can, however, disable this option at any time.

If you are using budgetary control, General Ledger requires you to create budget journals for your funding budget. If you want to require budget journals for all budgets, choose this option. However, if you want to require budget journals for your funding

budget only, do not choose this option. Instead, you can require budget journals for your funding budget when you define the budget.

5. Save your work.

See Also

Set of Books Average Balance Options: page 6 – 53

Set of Books Accounts: page 6 – 53

Defining Calendars: page 6 – 39

Defining Currencies: page 7 – 6

Opening and Closing Periods: page 6 – 119

Budgetary Control and Online Funds Checking: page 2 – 79

Defining Budgets: page 2 – 18

Multiple Reporting Currencies Overview: page 7 – 49

Overview of Average Balance Processing: page 9 – 2

GL Set of Books Name: page B – 9

Responsibilities Window
Oracle Applications System Administrator's Guide

Set of Books Standard Options

Each set of books has a number of flags that indicate the accounting practices you want to follow for that set of books.

Allow Suspense Posting: Allows users to post out-of-balance journal entries (debits do not equal credits), and automatically balance those journal entries by posting the offset against a suspense account. If you enable this option, you must enter a suspense account for the set of books.

If you do not allow suspense posting, you can only post journal entries that balance.

Balance Intercompany Journals: Allows users to post out-of-balance intercompany journal entries (debits do not equal credits for a particular company or balancing entity), and automatically balance intercompany journals against an intercompany account you specify. If

you enable this option, you must enter an intercompany account for the set of books.

If you do not choose to balance intercompany journals, you can only post intercompany journals that balance by balancing segment (usually the company segment).

> **Oracle Receivables Note:** Receivables does not use the Balance Intercompany Journals option.

Enable Average Balances: Allows you to use the set of books for average balance processing. Once average balance processing is enabled, General Ledger automatically stores the aggregate balances that are used to calculate average and end–of–day balances.

Enable Journal Approval: Allows you to use General Ledger's Journal Approval feature in your set of books. When Journal Approval is enabled and a journal entry's journal source requires approval, the journal must be approved by the appropriate level of management before any further action can be taken. If Journal Approval is not enabled, approval is not required, even if the journal source requires approval.

> **Note:** When you mark the Enable Journal Approval check box, General Ledger will ask whether you want to require journal approval for the Manual journal source. Choose Yes or No. Note that this option applies only to manual journals with actual amounts. To require journal approval for budget or encumbrance journals, you must set the appropriate journal source to require journal approval.

Enable Journal Entry Tax: Allows you to manually enter taxable journal entries in General Ledger. When you enable this feature for a set of books, the system will automatically calculate associated tax amounts and generate tax journal lines.

See Also

Set of Books Accounts: page 6 – 53

Defining Suspense Accounts: page 6 – 62

Defining Intercompany Accounts: page 6 – 64

Overview of Average Balance Processing: page 9 – 2

Journal Approval Overview: page 1 – 29

Automatic Tax on Journal Entries: page 6 – 101

Defining Sets of Books: page 6 – 46

Set of Books Average Balance Options

If you enable average balance processing for a set of books, there are some additional options you need to set:

Consolidation Set of Books: You must check this box if the set of books is to be used for consolidating average balances. In a consolidation set of books, standard and average balances are not linked as they are in a non–consolidation set of books.

Transaction Calendar: This calendar is used to ensure that transactions are posted only to valid business days. This field is required for non–consolidation sets of books. For consolidation sets of books, the field is disabled.

Translation Rate Type: You can enter any daily conversion rate type, except User. General Ledger uses the daily rates for the chosen rate type to compute average rates to use when translating average balances.

Translate Optional Amount Types: General Ledger automatically translates period–average–to–date balances. You can also choose to translate end–of–day, quarter–average–to–date, and year–average–to–date balances by marking the appropriate checkboxes.

See Also

Overview of Average Balance Processing: page 9 – 2

Set of Books Standard Options: page 6 – 51

Defining Sets of Books: page 6 – 46

Set of Books Accounts

When you define your set of books, you always specify a Retained Earnings account. You also might set up other accounts depending upon the functionality you plan to use.

Retained Earnings account: When you open the first period of a fiscal year, General Ledger posts the net balance of all income and expense accounts from the prior year against your retained earnings account. If you have multiple companies or balancing entities within a set of books, General Ledger automatically creates a retained earnings account for each company or balancing entity.

Suspense account: If you choose to allow suspense posting of out-of-balance journal entries, General Ledger automatically posts the difference against this account. If you have multiple companies or balancing entities within a set of books, General Ledger automatically creates a suspense account for each balancing entity.

You can also define additional suspense accounts to balance journal entries from specific sources and categories using the Suspense Accounts window.

Note that if you update the suspense account in the Set of Books window, the default suspense account is updated in the Suspense Accounts window. Likewise, if you update the default account in the Suspense Accounts window, the account in the Set of Books window is updated.

Cumulative Translation Adjustment account: This account is necessary if you choose to translate your functional currency balances into another currency for reporting. General Ledger automatically posts any net adjustments as a result of currency translation to this account in accordance with SFAS 52 (U.S.). If you have multiple companies or balancing entities within a set of books, General Ledger automatically creates a translation adjustment account for each company or balancing entity.

Set the account type of your Cumulative Translation Adjustment account to Owner's Equity to create a translation adjustment on your balance sheet. Set the account type of this account to Revenue or Expense to create a translation gain / loss on your income statement.

Intercompany account: If you choose to automatically balance intercompany journals, General Ledger ensures that all journal entries balance (debits equal credits) within a balancing entity within your set of books. If a journal entry is out-of-balance for a particular balancing entity, General Ledger automatically posts any difference against the appropriate intercompany account. If you have multiple companies or balancing entities within a set of books, General Ledger automatically creates an intercompany account for each balancing entity.

You can define additional intercompany accounts that are used to balance journal entries from specific sources and categories using the Intercompany Accounts window.

Note that if you update the intercompany account in the Set of Books window, both debit and credit default accounts are updated in the Intercompany Accounts window. Likewise, if you update the debit default account in the Intercompany Accounts window, the account in the Set of Books window is updated. However, if you update the credit

account in the Intercompany Accounts window, the account in the Set of Books window is not updated.

Reserve for Encumbrance account: If you enter an out-of-balance encumbrance entry, General Ledger automatically posts the difference against the account you specify here. If you have multiple companies or balancing entities within a set of books, General Ledger automatically creates a Reserve for Encumbrance account for each balancing entity.

Net Income account: General Ledger uses this account to capture the net activity of all revenue and expense accounts when calculating the average balance for retained earnings.

See Also

Defining a Suspense Account: page 6 – 62

Defining an Intercompany Account: page 6 – 64

Translating Balances: page 7 – 37

Overview of Encumbrance Accounting: page 8 – 2

Overview of Average Balance Processing: page 9 – 2

Defining Sets of Books: page 6 – 46

Defining Journal Sources

Journal sources identify the origin of your journal entries. General Ledger supplies a number of predefined journal sources. In addition, you should define at least one journal source for each of your own, non–Oracle feeder systems to help you track imported journal entries.

For each journal source, you can specify whether to import detail reference information for summary journals you import from your feeder systems. You can also choose to freeze the journal source, preventing users from making changes to any journals that are posted to General Ledger from that source.

If you have journal approval enabled for your set of books, you can require that journals with a specific journal source be approved by higher management levels before the journal can be posted.

You can define intercompany and suspense accounts for specific sources, run the AutoPost program for specific sources, import journals by source, and report on journals by source using the Foreign Currency Journals or General Journals reports.

General Ledger provides the following predefined journal entry sources:

Name	Description
AX Inventory	AX Inventory Entry
AX Payables	AX Payables Entry
AX Receivables	AX Receivables Entry
Assets	Fixed Asset System
Average Consolidation	Average Balance Consolidation
Budget Journal	Budget Journal
Carryforward	Carry Forward Journal Entry
Consolidation	Consolidation System
Conversion	Historical Data Conversion
Encumbrance	Manual Encumbrance Entry
Inventory	Inventory Control System
Manual	Manual Journal Entry

Table 6 – 1 (Page 1 of 2)

Name	Description
Manufacturing	Manufacturing
MassAllocation	MassAllocation
Move / Merge	Mass Maintenance Move / Merge
Move / Merge Reversal	Mass Maintenance Move / Merge Reversal
Other	System default
Payables	Accounts Payable System
Payroll	Payroll System
Personnel	Personnel System
Project Accounting	Project Accounting
Purchasing	Purchasing System
Receivables	Accounts Receivable System
Recurring	Recurring Journal Entry
Revaluation	Revaluation Journal Entry
Revenue	Revenue Accounting System
Spreadsheet	Spreadsheet
Statistical	Statistical Journal Entry
Transfer	Budget Transfer

Table 6 – 1 (Page 2 of 2)

▶ **To define a new journal entry source:**

1. Navigate to the Journal Sources window.
2. Enter a unique Name and Description for your journal entry source. You cannot delete a source name after saving your work.
3. Choose whether to Import Journal References from your feeder systems to maintain a mapping of summarized transactions if you choose to create summary journals when you run Journal Import. This information is stored in the GL_IMPORT_REFERENCES table.

   You can request a mapping report from your feeder systems after Journal Import completes. Or, you can write your own report referencing the GL_IMPORT_REFERENCES table which stores the mapping information.
4. Check whether to Freeze Journals for this journal entry source. If you mark this checkbox, journals from this source cannot be changed in the Enter Journals window. If you subsequently

unmark this checkbox, you can make changes to journals from this source.

5. Check whether to Require Journal Approval for this journal source.

   If journal approval is enabled for your set of books and you enter a journal whose journal source requires journal approval, the batch must be approved before it can be posted.

6. (Average Balance Processing only) From the poplist, select an Effective Date Rule for this journal source:

   - **Fail:** Journal Import will reject transactions when the effective date is not a valid business day. No posting takes place.
   - **Leave Alone:** Journal import will accept all transactions regardless of the effective date.
   - **Roll Date:** Journal Import will accept the transaction, but roll the effective date back to the nearest valid business day within the same period. If there is no prior valid business day within the same period, the effective date is rolled forward.

     Note: The Effective Date Rule field will not appear unless you have average balance processing enabled for at least one set of books.

7. Save your work.

▶ **To review or change an existing journal entry source:**

1. Navigate to the Journal Sources window.
2. Query the journal entry source you want to review or change. You can change the Name, Description, Import Journal References setting, Freeze Journals setting, and Require Journal Approval setting. You can change the Effective Date Rule for any journal source except Average Consolidation.
3. Save your work.

See Also

Importing Journals: page 1 – 108

Overview of Average Balance Processing: page 9 – 2

Journal Categories

Defining Journal Categories

Journal categories help you differentiate journal entries by purpose or type, such as accrual, payments or receipts. When you enter journals, you specify a category.

You can define intercompany and suspense accounts for specific categories. You can also use document sequences to sequentially number journal entries by category. Journal categories appear in standard reports, such as the General Journals report.

General Ledger provides the following predefined journal categories:

Name	Description
Accrual	Month End Accrual Entry
Adjustment	Adjusting Journal Entry
Allocation	Allocation
Budget	Budget
Carry Forward	Carry Forward Journal Entry
Chargebacks	Chargebacks
Consolidation	Consolidation
Credit Memo Applications	Credit Memo Applications
Credit Memos	Credit Memos
Debit Memos	Debit Memos
Deferred Depreciation	Deferred Depreciation
Depreciation	Fixed Asset Depreciation
Discounts	Discounts
Exchange Gain/Loss	Gain or Loss from Foreign Currency
Freight	Shipping Charges
Headcount	Statistical Entry for Headcount
Labor Cost	Labor Costs
Misc Receipts	Miscellaneous Receipts
Move/Merge	Mass Maintenance Move/Merge
Move/Merge Reversal	Mass Maintenance Move/Merge Reversal
MTL	Material Transactions
Other	Default Category required by intercompany contra logic

Name	Description
Payments	Cash Disbursements
Payroll	Payroll Distribution Entry
Purchase Invoices	Accounts Payable Invoices
Purchases	Purchase Orders
Rate Adjustments	Rate Adjustments
Receipts	Cash Receipts
Receiving	Inventory Receipts
Reclass	Reclassification
Reconciled Payments	Reconciled Payments
Requisitions	Requisitions
Revaluation	Revaluation Journal Entry
Revenue	Revenue
Sales Invoices	Accounts Receivable Invoices
Tax	Tax Journal Entry
Trade Receipts	Trade Receipts
Usage Cost	Usage Cost
WIP	Work in Process

▶ **To define a new journal category:**

1. Navigate to the Journal Categories window.
2. Enter a unique Name and Description for your journal category. You cannot delete a category after saving your work.
3. Choose the Reversal Method you want to use when reversing a journal entry that uses this category:

   Switch Dr/Cr: General Ledger creates your reversing journal by switching the debit and credit amounts of the original journal entry. This method is often used when reversing accruals.

   Change Sign: General Ledger creates your reversing journal by changing the sign of your original journal amounts from positive to negative. This reversal method is often used when reversing journals to correct data entry mistakes.
4. Save your work.

▶ **To review or change an existing journal category:**

1. Navigate to the Journal Categories window.

2. Query the journal category you want to review or change.
3. (Optional) Make any needed changes.
4. Save your work.

See Also

Importing Journals: page 1 – 108

Suspense Accounts

Defining Suspense Accounts

If you allow suspense posting for your set of books, General Ledger uses suspense accounts to balance journals for specific sources and categories.

When you define your set of books, you assign a default suspense account. You can define suspense accounts in addition to the default suspense account for your set of books. General Ledger posts a balancing amount to the default account when there is no suspense account defined with a matching source and category.

Prerequisites

- ❑ Define your set of books
- ❑ Define your journal entry sources
- ❑ Define your journal entry categories

▶ **To define a suspense account:**

1. Navigate to the Suspense Accounts window.
2. Specify the Source and Category that applies to the suspense account you are defining.

   The default suspense account you specified when you defined your set of books appears with the source and category Other. You can define additional suspense accounts using Other for either the source or the category, but not both.

   Note that if you update the suspense account in the Set of Books window, the default suspense account is updated in the Suspense Accounts window. Likewise, if you update the default account in the Suspense Accounts window, the account in the Set of Books window is updated.
3. Enter the Account against which the balancing amount should be posted. You can assign multiple unique combinations of source and category to a single account.

   General Ledger automatically creates a suspense account for each balancing segment value. For example, if you want to create

additional suspense accounts for the five companies in your chart of accounts, define suspense accounts for only one company segment value. General Ledger uses the account you enter for one company as a template for the remaining four companies. When you post out-of-balance transactions against any of the other four companies, General Ledger automatically substitutes the appropriate company segment value in your template.

4. Save your work.

See Also

Defining Sets of Books: page 6 – 46

Defining Journal Sources: page 6 – 56

Defining Journal Categories: page 6 – 59

Intercompany Accounts

Defining Intercompany Accounts

If you choose to balance intercompany journals for your set of books, you can define intercompany accounts for specific sources and categories.

When you define your set of books, you assign a default intercompany account. You can define intercompany accounts in addition to the default intercompany account for your set of books. General Ledger posts a balancing amount to this account when there is no intercompany account defined with a matching source, category, and type.

Prerequisites

- ❑ Define your set of books
- ❑ Define your journal entry sources
- ❑ Define your journal entry categories

▶ **To define an intercompany account:**

1. Navigate to the Intercompany Accounts window.
2. Specify the Source and Category that applies to the intercompany account you are defining.

   The default intercompany account you specified when you defined your set of books appears with the source and category Other for both debits and credits. You can define additional intercompany accounts using Other for either the source or the category, but not both.

   Note that if you update the intercompany account in the Set of Books window, both debit and credit default accounts are updated. Likewise, if you update the debit default account in the Intercompany Accounts window, the account in the Set of Books window is updated. However, if you update the credit account in the Intercompany Accounts window, the account in the Set of Books window is not updated.
3. Enter the Type of balancing entry (Debit or Credit) for which you want to define an additional intercompany account.

If you want both debit and credit amounts to be posted to the same additional intercompany account, you must enter the intercompany account on two lines, one for each type.

4. Enter the Account against which the balancing amount should be posted. You can assign multiple unique combinations of source, category, and debit/credit to a single account.

   General Ledger automatically creates an intercompany account for each balancing segment value. For example, if you want to create additional intercompany accounts for the five companies in your chart of accounts, define accounts for only one company segment value. General Ledger uses the account you enter for one company as a template for the remaining four companies. When you post intercompany journals against any of the other four companies, General Ledger automatically substitutes the appropriate company segment value in your template.

5. Save your work.

See Also

Defining Sets of Books: page 6 – 46

Defining Journal Sources: page 6 – 56

Defining Journal Categories: page 6 – 59

Performing Multi–Company Accounting in Oracle General Ledger: page 3 – 2

Summary Accounts

Planning Your Summary Accounts

A summary account is an account whose balance is the sum of balances from multiple detail accounts. Use summary accounts to perform online summary inquiries, as well as speed the processing of financial reports, MassAllocations, and recurring journal formulas.

▶ **To plan your summary accounts:**

1. Determine your summary account needs.
2. Plan the summary account structure to meet your needs.
3. Plan the parent segment values and rollup groups you need for your summary accounts.
4. Plan your summary account templates to generate multiple summary accounts.

Determining Your Summary Account Needs

The first step in defining your summary accounts is to determine your summary account needs. Summary accounts provide you with significant benefits when you produce summary reports and perform allocations.

▶ **To determine your summary account needs:**

1. Consider the summary information you need for reports. Although you can easily define financial statements that sum a number of accounts together for a given row, you can use summary accounts for faster access to summarized balances.

   For example, many of the reports for upper management in your company may include summary level amounts. You may have summary income or revenue statements and balance sheets, a summary overhead expense analysis and many other summary level reports in your management reporting package.

2. Identify the summary balances you need for online inquiries.

For example, you may need ”flash” inquiries on the total of all cash balances for your domestic organizations to make daily decisions about investments or foreign currency hedging. You may also want to review the amount of working capital (current assets less current liabilities) for each division or department on a weekly basis.

3. Consider how you want to use summary accounts in formulas and allocations. You can use summary accounts as factors when defining journal formulas and allocations.

   - Use summary accounts to reference summary balances in a recurring journal formula. For example, to estimate a sales commission accrual based on the total of all product sales for each division, you can use a summary account that totals all product sales in each division.
   - Use summary accounts to reference summary budget balances in a budget formula. For example, to base the budget for employee benefits in each company on the total of all budgeted employee salaries, use summary accounts that total all employee salaries in each company.
   - Use summary accounts when entering budgets with budget rules. For example, you can base your budget for the current year’s Salary account on a percentage of the prior year’s total Overhead expense, a summary account.
   - Use summary accounts to indicate the total amount you want to allocate when defining your allocation formulas. Also, use summary accounts to help you calculate the allocation ratios to use in your allocation formulas.

See Also

Creating Recurring Journal Entries: page 1 – 59

Creating Budget Formula Entries: page 2 – 33

Defining MassBudgets: page 2 – 37

Planning the Summary Account Structure

After determining your summary account needs, plan your summary account structure according to how you want to summarize your accounting information.

▶ **To determine your summary account structure:**

1. Choose ways to summarize your accounting information depending on the structure of your account and your informational needs. Generally, organizations structure their accounts such that each segment represents a particular dimension, or a way of looking at their organization.

   Here are some common dimensions and examples of ways you can summarize information within each dimension:

   Company: A segment that indicates legal entities. You might summarize companies by major industry, such as Electronics Companies; by regions within a country, such as Eastern Companies; or by country group, such as European Companies.

   Cost Center: A segment that indicates functional areas of your business, such as Accounting, Facilities, Shipping, and so on. You might keep track of functional areas at a detailed level, but produce summary reports that group cost centers such as Accounting, Planning & Analysis and Facilities, into one division called Administration.

   Account: A segment that indicates your "natural" account, such as Cash, Accounts Payable, or Salary Expense. You will likely summarize your accounts by account type, namely your Assets, Liabilities, Equity, Revenues and Expenses. You might also summarize at a more detailed level, with summary accounts like Current Assets or Long–Term Liabilities.

   Product: A segment that indicates products. You might want to summarize products into product groups such as personal computer components, storage devices, and so on.

   District: A segment that indicates geographical locations, such as Northern California, Central Florida or Western New York. If you define segments that record data within smaller geographical areas, such as districts, you can easily summarize districts into states, or even into groups of states you can call regions.

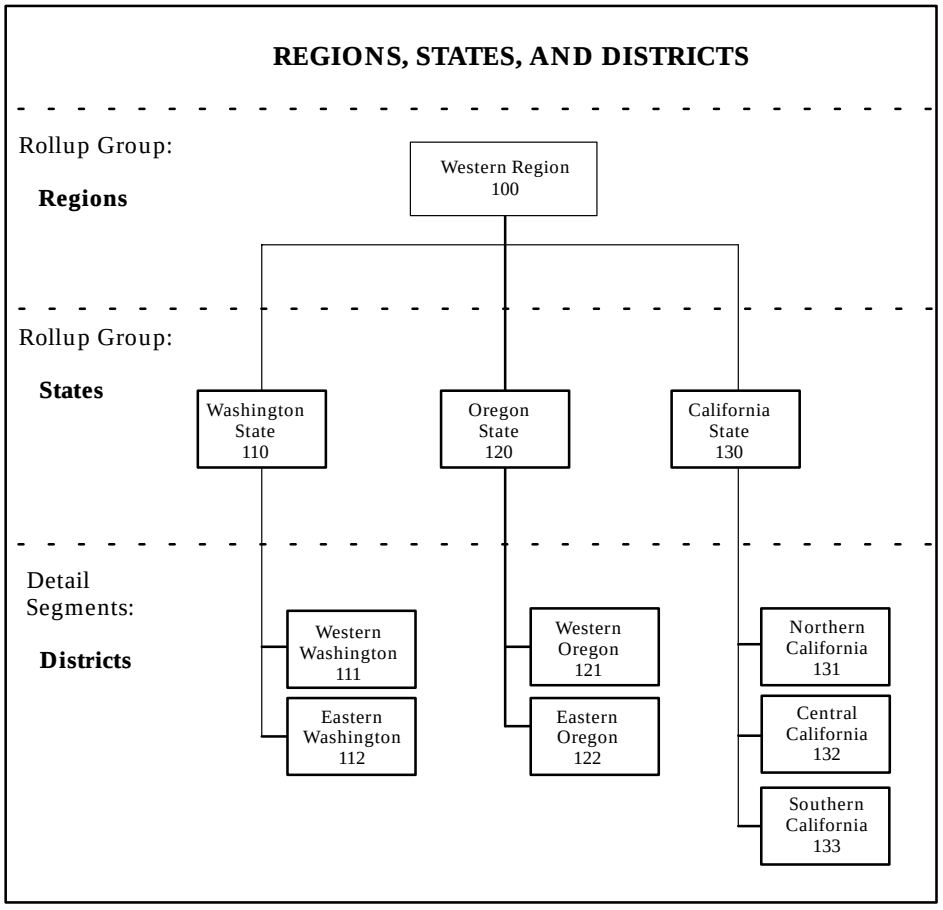
2. For any organizational dimension you want to summarize, determine how many summarization levels you want within that dimension.

   For example, you can summarize your natural accounts into Assets and Liabilities, or you can summarize at a more detailed level, such as Current Assets, Non–Current Assets, and so on. You can also summarize products into product groups and into larger groups

called product categories. Likewise, you can summarize districts into states and then into regions.

You can also summarize at different levels within an organizational dimension. For example, you may decide to group your East Coast offices together, your West Coast offices into another group, and your Midwest offices into a third group. Each of these summary groups can then be included in separate rollup groups namely Eastern States, Western States and Midwestern States. Then, you may decide to combine these three groups into a higher level group, United States offices, and define a rollup group named Total Country Offices. If you have a single Canadian Office, you may decide to designate it as a group in itself and assign it to the rollup group Total Country Offices as well. In this example, your United States offices group is at the same summary level as your Canadian office group, but you have one summary level below the United States level, while you have no summary levels below your Canadian office.

3. To clarify your plans, sketch your summarization levels on paper. The following illustration represents the summarization of districts into states and regions:



Indicate the segment value and description of each of the parents in your sketch. Also write the rollup group name or number and a description of the summary level next to each of your summarization levels. You do not need to include every parent value in a rollup group. You may define some parent values for reporting or formula definition purposes only.

For example, you may decide to group all of your cost centers under the parent value "All Cost Centers." However, if you do not plan to report on your cost centers at a summary level, there is no need to assign these parent values to a rollup group.

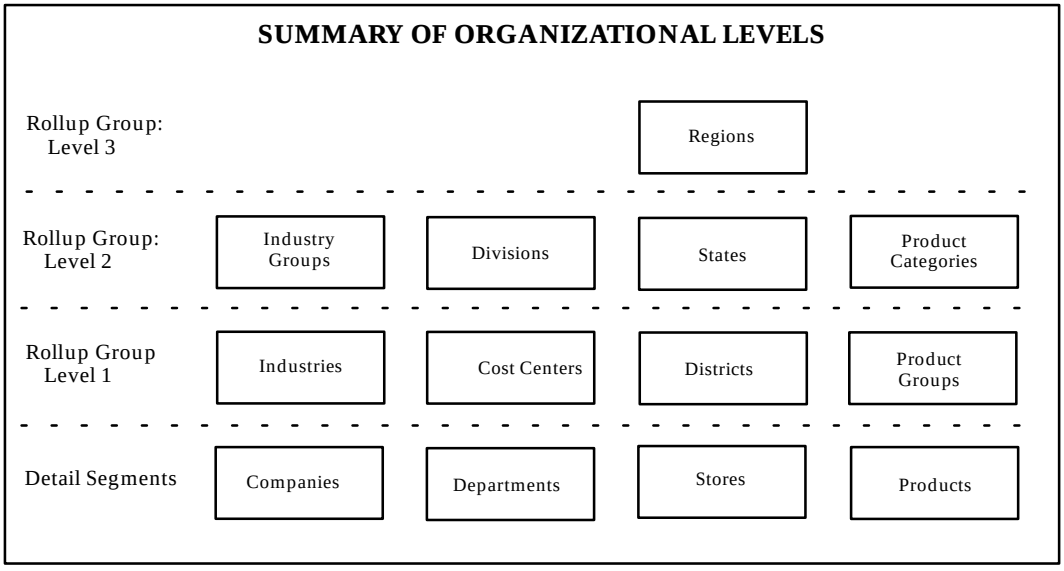
You can define multiple summary levels by assigning children that are parents themselves (grandparenting). For example, you can assign cost centers or departments 110, 120 and 130 as the children

for cost center or department 100 – Western Region. General Ledger automatically maintains rollup relationships from the summary level to the lowest detail level so that when you transfer a child value from one parent to another, all the values assigned to the child are transferred as well. However, you can only drill down balances from the summary level to the lowest detail level, not to intermediate levels.

4. After considering how you want to summarize within each of your organizational dimensions, think about how you want to combine your summary views across different organizational dimensions. For example, if you summarize departments into divisions and districts into regions, you may wish to reference and report on divisions by region.

   You can also combine a particular summary level for one organizational dimension with a different summary level for another organizational dimension. For example, you may wish to reference and report on departments by region.

   To decide upon the combinations of summary views across your organizational dimensions, you can lay your summarization level sketches side by side so that you can consider your summarization levels conceptually. The following chart shows how you might roll up your account segments into several levels:



5. Consider whether you want to create these summary relationships with summary accounts, or with reporting hierarchies. You can achieve the benefits of summary reporting with reporting hierarchies instead of summary accounts. A significant benefit of using reporting hierarchies instead of summary accounts is easier reorganizations.

   Use reporting hierarchies instead of summary accounts when:

   - You want to easily reorganize your summary views in the future.
   - Your primary use for summarization is reporting. You cannot reference reporting hierarchies in formulas, allocations or online.

   Use summary accounts instead of reporting hierarchies when:

   - Your summary relationships are more permanent.
   - You want to use summary accounts in formulas and allocations, as well as reporting.
   - You want online inquiry of these summary amounts.
   - You want faster financial reporting of these summary amounts.

6. To define parents for each of your account segments, organize your account structure so you can use ranges to easily define the children for your parent values.

   For example, if you know that all of your administration cost centers are between 100 and 199, you can define the Administration parent as the range of cost center values between 100 and 199.

See Also

Defining Summary Accounts: page 6 – 76

Entering Summary Account Templates: page 6 – 77

Planning Parent Values and Rollup Groups

After determining your needs and organizing your summary account structure, define your parent values and your rollup groups.

> **Note:** If you installed the Account Hierarchy Editor, you can use it to create and edit your account hierarchies graphically. You can use the Account Hierarchy Editor to define parent and child segment values, as well as rollup groups.

▶ **To determine the parent values and rollup groups you need to define:**

1. Plan your parent segment values. When determining the values of parents for each account segment, consider the structure of values within that segment. If your segment values are logically organized and the child values for your parent are all in a contiguous range, a logical value for the parent is the first or last value in the range. For example, if all of your Assets are between 1000 and 1999, an appropriate value for your Total Assets parent is 1999. If you want to use parent values like this, reserve the first or last value in your ranges for a summary value.

   If your segment values do not follow a particular structure, and your segment allows alphabetic characters, you can use alphabetic characters for parent values. The alphabetic characters not only distinguish your parent values from your detail values, but they can also provide some description for the parent value.

   For example, you could group your United States companies, companies 07, 12 and 18 into a parent with a value of "US."

2. Define the parent segment values, and enter meaningful segment value descriptions. For example, for rollup groups that summarize districts into states and regions you might use descriptions for your parent values such as "Washington State," and "Western Region."

3. Choose a naming or numbering method for rollup groups that is similar for all segments to establish a more memorable and logical rollup group structure. This consistent rollup group structure helps you know the approximate level of detail the parents in rollup groups provide. For example, where districts are your detail segment, states would be rollup group name States, regions would be rollup group name Regions, and so on.

See Also

Applications Desktop Integration, Release 4.0 CD–ROM

Defining Summary Accounts: page 6 – 76

Designing Your Accounting Flexfield: page 6 – 12

Parent and Child Values and Rollup Groups: page 6 – 26

Defining Segment Values
Defining Rollup Groups
(*Oracle Applications Flexfields Guide*)

Planning Summary Account Templates

Set up templates to define and maintain summary accounts. You can enhance the speed of your summarizations by controlling the number of summary accounts created by your template. The number of summary accounts your template creates depends on the template segment values.

Use the following formula to determine the number of summary accounts any given template will create:

Number of Summary Accounts Created

=

Number of Detail Segment Values
for Each Segment with a ”D” Value

x

Number of Parent Segment Values in the Rollup Group
for Each Segment with a Rollup Group Name

x

1
for Each Segment with a ”T” Value

Consider the following example for a 3–segment account:

Template: D – T – States

Number of values in the first segment:	10
Number of parent values in the rollup group for States	12
Total number of summary accounts produced:	120

See Also

Defining Summary Accounts: page 6 – 76

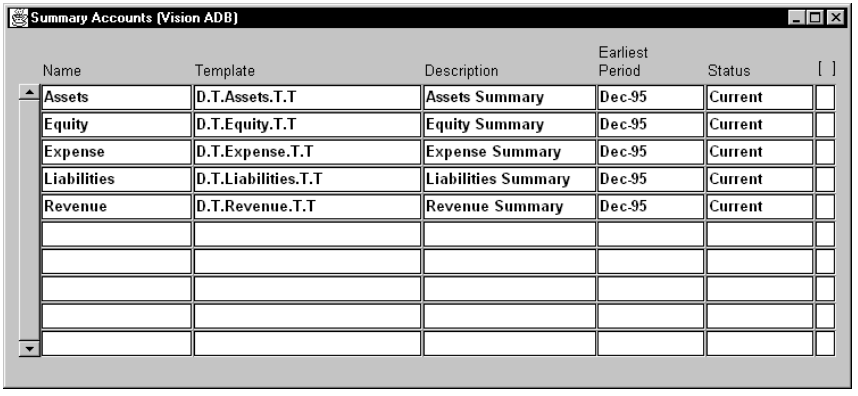
Entering Summary Account Templates: page 6 – 77

Defining Summary Accounts

General Ledger uses summary templates to create summary accounts, whose balances are the sums of multiple detail accounts. Use summary accounts to perform online summary inquiries, as well as to speed the processing of financial reports, MassAllocations, and recurring journal formulas.

You specify when you want General Ledger to begin maintaining your summary account balances. You can also assign budgetary control options to a summary template for which you want to perform summary level budgetary control.

When you delete a summary template, General Ledger deletes all summary accounts created from that template and their associated balances.



Prerequisites

- ❑ Define your account segments
- ❑ Define your rollup groups

▶ **To define a new summary account template:**

1. Navigate to the Summary Accounts window.
2. Enter a Name for the summary account template.
3. Enter the Template.
4. Enter the Earliest Period for which you want General Ledger to maintain your actual, encumbrance and budget summary account balances. General Ledger maintains summary account balances for this accounting period and for subsequent periods.

5. If you are using budgetary control for your set of books, set the budgetary control options for the summary template.
6. Save your work. General Ledger submits a concurrent request to add the summary accounts, and displays the Status of your summary template.

   Current: The summary accounts are active.

   Adding: The concurrent request to create summary accounts is pending or running.

   Deleting: The concurrent request to delete summary accounts is pending or running.

See Also

Planning Your Summary Accounts: page 6 – 66

Setting the Summary Account Budgetary Control Options: page 6 – 79

Defining Sets of Books: page 6 – 46

Entering Summary Account Templates

You enter summary account templates to create summary accounts. General Ledger uses the templates in combination with parent segment value definitions to create summary accounts.

▶ **To enter a summary account template:**

- From the Summary Accounts window, enter the summary account Template using one of the following values for each segment:

  D: Your template creates and maintains a summary account for every detail segment value. This value creates the most summary accounts of any template value.

  Note: General Ledger will not allow you to define a summary account template using only D template values.

  T: Your template creates and maintains a summary account that sums balances of all detail segment values. This value creates the fewest summary accounts of any template value.

  If you enter T for a segment, all summary accounts created by the template will have the value T for the segment. Therefore, the value T must be defined and enabled for the segment. Also, the

segment value must be a parent and detail posting and budgeting are not allowed.

Note: Do not define a summary account template using only T template values. A template using T values for every segment will have a zero balance if your general ledger is in balance.

[Rollup Group Name]: Your template creates and maintains a summary account for each parent segment value assigned to the rollup group you specify. The more parent segment values in a given rollup group, the more summary accounts your template creates.

See Also

Planning Summary Account Templates: page 6 – 74

Defining Rollup Groups
(*Oracle Applications Flexfields Guide*)

Updating Summary Accounts

Usually, General Ledger updates your summary accounts when you change your organizational structure. For example, when you add a new child segment value to a parent which is used in a summary account, you do not need to change any of your summary templates. Your new child value automatically summarizes into your existing summary accounts.

However, when you change the contents of a rollup group that is used in a summary template, you must update the summary account template to reflect the organizational change.

Prerequisite

- ❑ Create a summary account template, and ensure that the concurrent process for adding the template is complete.

▶ **To update a summary account template:**

- Delete the template and recreate it to reflect the new organization structure.

  For example, assume you have assigned four department parent segment values to a rollup group named Departments, and you

have defined a summary template D–Departments–D. You then define a new department parent value and assign it to the rollup group Departments. In order for your new parent value to be summarized, you must delete the template D–Departments–D. After the Delete Summary Account process completes, you must recreate template D–Departments–D.

Setting the Summary Account Budgetary Control Options

If budgetary control is enabled for your set of books, enter budgetary control options for your summary account template.

▶ **To set the budgetary control options for a summary account template:**

1. Navigate to the Summary Accounts window.
2. Enter the summary account template Name.
3. Enter the summary account Template.
4. Enter the Earliest Period for which you want General Ledger to maintain your actual, encumbrance and budget summary account balances. General Ledger maintains summary account balances for this accounting period and for subsequent periods.
5. Enter the Funds Check Level: page 2 – 81.

   If you choose the Advisory or Absolute funds check level, you must enter values in the remaining budgetary control fields. You cannot enter values in these fields if you choose the None funds check level.
6. Assign a Debit or Credit balance type to your summary template. General Ledger uses the balance type to determine if funds are available, based on the funds available equation:

   Funds Available = Budget – Actual – Encumbrance

   - For summary accounts with a Debit balance, General Ledger considers funds available to be sufficient if the funds available equation yields a positive result.
   - For summary accounts with a Credit balance, General Ledger considers funds available to be sufficient if the funds available equation yields a negative result.

Assigning a balance type of debit or credit to a summary account does not restrict the balance type of the detail accounts that roll up into a summary account.

7. Enter the Amount Type, or cumulative balance used in the funds checking interval. See: Amount Type and Boundary: page 2 – 82

8. Enter the Boundary, or the endpoint of the funds checking interval. Combined with the amount type you specify, boundary determines the time interval over which to perform summary level budgetary control. See: Amount Type and Boundary: page 2 – 82

9. Enter the Funding Budget against which you want General Ledger to check or reserve funds.

   You can only choose a funding budget that requires journal entries. General Ledger requires you to create budget journal entries for your funding budget to enforce budgetary control.

▶ **To change the funds check level:**

If you want to change the funds check level from None to Advisory or Absolute, you must delete the summary template and then recreate it with the appropriate funds check level. General Ledger does not perform summary level budgetary control retroactively for the summary accounts it creates.

See Also

Defining Sets of Books: page 6 – 46

Defining Budgets: page 2 – 18

Budgetary Control and Online Funds Checking: page 2 – 79

Statistical Accounts

Defining Statistical Accounts

General Ledger lets you maintain statistical as well as monetary balances for any account. However, in some cases you may want to set up separate accounts specifically for statistical information. For example, you might want to enter the units sold statistic in your Sales Revenue and Sales Expense accounts, but enter the square feet statistic in only a single account, say the SQFT account.

▶ **To define a statistical account:**

- Set up your statistical accounts the same way you set up all other accounts. When you define your statistical accounts, you can also define cross–validation rules. This ensures that the combination of segments you enter is always valid. For example, you might decide that statistical accounts 9000–9025 should only be used with company 01 because these statistical accounts hold the headcount totals for each division in company 01 only.

Reporting on Statistics

If you maintain statistical information in General Ledger, you can produce standard and custom reports to track statistical balances. You can also run online inquiries to see statistical data.

Standard Reports: Request one of the General Ledger standard reports, specifying STAT as your currency. You can produce the report for specific accounts and accounting periods.

Custom Reports: Use the Financial Statement Generator to combine statistical and monetary information in a single report, or create separate statistical reports.

- To produce a statistical report, use a row set that contains only statistical rows.
- To combine statistical and financial information in a single report, use a row set that contains both monetary and statistical type rows. This type of row set will be useful when you want to produce a consolidating report for your multi–company

organization that includes revenue, expense and resource information.

Inquiries: Perform journal and account inquiries to review information about your statistical journal transactions and statistical account balances. When you run an inquiry, enter STAT as the currency to see only statistical data.

See Also

Defining Accounts: page 6 – 31

Defining Your Cross–Validation Rules (*Oracle Applications Flexfields Guide*)

Defining Row Sets: page 5 – 43

Running Financial Reports: page 5 – 84

Running Financial Report Sets: page 5 – 86

Performing a Journal Inquiry: page 4 – 2

Performing an Account Inquiry: page 4 – 4

Submitting a Request (*Oracle Applications User's Guide*)

Statistical Units of Measure

Defining Statistical Units of Measure

Define statistical units of measure if you want to enter both statistical and monetary amounts for the same account within a single journal entry. You can maintain any type of statistical account, including headcount, number of units produced or sold, and so on. You associate a single unit of measure with an account segment value. You must also enable the profile option Journals:Mix Statistical and Monetary.

> **Note:** To enter both statistical and monetary amounts for budget journals, you must assign accounts to your budget organization using both monetary and STAT currencies. Also, you cannot enter statistical amounts for budget journals if you are using budgetary control.

Use the Units of Measure Report to review your statistical units of measure and the account segment values to which you assigned them.

Prerequisite

- ❑ Define your set of books

▶ **To define a statistical unit of measure:**

1. Navigate to the Statistical Units of Measure window.
2. Enter the Account segment value that you want to associate with a statistical unit of measure. You can only enter detail account segment values (no parent account segment values), and you can enter only one unit of measure for each account segment value.

   You can change the unit of measure associated with an account segment value at any time.
3. Enter a Unit of Measure name and Description. For example, you might enter a unit of measure "Hours" with a description "Hours Worked."
4. Save your work.

See Also

Defining Sets of Books: page 6 – 46

Entering Statistical Journals: page 1 – 17

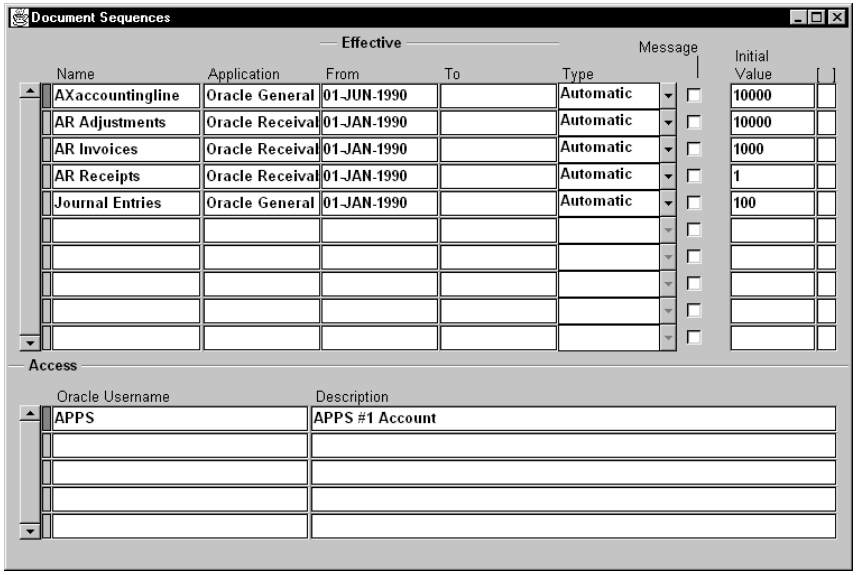
Unit of Measure Report: page 10 – 77

Document Sequences

Defining Document Sequences

Create a document sequence to uniquely number each document generated by an Oracle application. In General Ledger, you can use document sequences to number journal entries, enabling you to account for every journal entry.

Attention: Once you define a document sequence, you can change the Effective To date and message notification as long as the document sequence is not assigned. You cannot change a document sequence that is assigned.



▶ **To create a new document sequence:**

1. Navigate to the Document Sequences window.
2. Enter a unique Name for your document sequence.
3. Select Oracle General Ledger as the Application to associate with the document sequence. Audit records for your sequence are stored in the application's audit table.
4. Enter the Effective From and To dates for your document sequence.

If there is no end date defined and there are no assignments for a sequence, you can disable the sequence by entering the current date as the end date. Once disabled, you cannot reactivate a sequence.

5. Select the Type of numbering you want your documents to have.

   Automatic: General Ledger sequentially assigns a unique number to each document as it is created. Documents are numbered in order by date and time of creation. Numbers are in sequential order, with no gaps or omissions.

   Manual: The user must assign a number to each document when it is created. You must enter unique values. Sequential ordering and completeness are not enforced.

6. For an automatic sequence, choose whether to display a Message to inform the user of the sequence name and number.

7. For an automatic sequence, enter an Initial Value for the first document in your sequence.

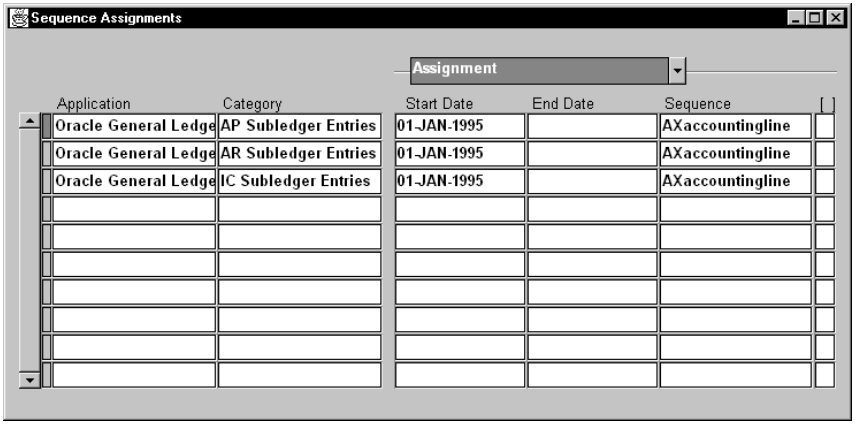
8. Grant Access to your document sequence from General Ledger by selecting Oracle Usernames (ORACLE IDs). The additional applications may use the sequence to number their own documents. Extending access to your document sequence from more than one ORACLE ID is especially useful when there is more than one installation of a given product, for example, when there are multiple sets of books.

9. Save your work. General Ledger launches a concurrent process to create the document sequence.

10. When the concurrent process is completed, assign the sequence to an application and category, and optionally to a set of books and method.

Assigning Document Sequences

After defining document sequences, you must assign a specific sequence to an application and category. If you enabled the Set of Books and / or Method Document Flexfield segments, you can also assign sequences based on the set of books and / or creation method of the document.



You can assign sequence numbers to journal entries, but only to those journals created for actual transactions. You can choose to assign sequence numbers to journal entries that General Ledger automatically creates, or to journal entries you enter manually in the Enter Journals window. General Ledger automatically creates journal entries for actual transactions when you perform the following tasks:

- Import Journals
- Reverse Journals
- Revalue Balances
- Generate Recurring Journals
- Generate MassAllocation Journals
- Consolidate Sets of Books

You can assign only one active document sequence scheme to each unique combination of Application, Category, Set of Books, and Method. However, you can assign the same document sequence to more than one combination of Application, Category, Set of Books, and Method.

Attention: You should not assign a manual sequence to an Automatic method.

Prerequisite

- ❑ Define your document sequences.

▶ **To assign document sequences:**

1. Navigate to the Sequence Assignments window.
2. Enter the Application that generates the documents you want to number. For General Ledger, enter OGL.
3. Select the Category of the journals you want to number.
4. Enter a Sequence name. You can only choose document sequences that you defined for the application you specified.
5. Enter a Start Date for the sequence assignment. Once you define a sequence assignment, you cannot change the Start date.
6. Enter an optional End Date. You can enter or change the End Date at any time.

Attention: If you enter start and end dates, you can only use your sequence assignment to assign document numbers to journal entries for which the journal effective date falls between the start and end dates.

If there is no end date defined and there are no active assignments for a sequence, you can disable the sequence assignment by entering the current date as the end date. Once disabled, you cannot reactivate a sequence assignment.

See Also

Planning Your Descriptive Flexfields
(*Oracle Applications Flexfields Guide*)

Defining Document Sequences: page 6 – 85

Assigning Document Sequences by Set of Books and Entry Method

You can also assign document sequences based on the set of books and / or the creation method of the document. To assign sequences by sets of books and / or entry method, you must enable the Set of Books and / or Method Document Flexfield segments.

Prerequisite

- ❑ Define your document sequences.
- ❑ Enable the Set of Books and / or Method Document Flexfield segments.

▶ **To assign document sequences:**

1. Navigate to the Sequence Assignments window.
2. Select the Application that generates the documents you want to number.
3. Select the Category of the documents you want to number.
4. If you are assigning document sequences by the set of books, enter the Set of Books to which the document numbering applies.
5. If you are assigning document sequences by entry method, select the creation Method of the documents:

   Automatic: Assign sequential numbers to journal entries created automatically by General Ledger. Do not assign sequences defined with a manual numbering type to an automatic creation method.

   Manual: Assign sequential numbers to journal entries you enter manually using the Enter Journals window.
6. Enter a Sequence name. You can only choose document sequences that you defined for the application you specified.

   Note: You should not assign sequences defined with a manual entry method to an automatic creation method.

   You can assign only one active document sequence scheme to each unique combination of Application, Set of Books, Category, and Method. However, you can assign the same document sequence to more than one combination of Application, Set of Books, Category, and Method.
7. Enter a Start Date for the sequence assignment. Once you define a sequence assignment, you cannot change the Start Date.
8. Enter an optional End Date. You can enter or change the End Date at any time.

See Also

Defining Document Sequences: page 6 – 85

Setting Up Journal Approval

Use General Ledger's Journal Approval feature to ensure that journal entries and batches are approved by appropriate management personnel before the journals can be posted to your account balances.

Journal Approval uses Oracle Workflow to control and monitor the approval process, sending notifications to journal batch preparers and approvers when needed. Some of the Journal Approval components can be customized to meet your organization's specific needs. See: Journal Approval Overview: page 1 – 29.

Before you use Journal Approval, you must enable journal approval for your set of books. You must also set up your journal sources to use journal approval. Finally, you must create an approval hierarchy and define your approver authorization limits.

Prerequisites

Before you use Journal Approval, you or your system administrator must:

- ❑ Set up Oracle Workflow. See: Setting Up Oracle Workflow, *Oracle Workflow Guide*
- ❑ Set the two profile options Journals: Allow Preparer Approval and Journals: Find Approver Method. See: Setting General Ledger Profile Options: page B – 2.
- ❑ Configure the GL Journal Approval Process in Oracle Workflow Builder. Specifically, you must set the performer for the Notify System Administrator – No Approver and Notify System Administrator – No Approver Manager activities. Also, you can change the default settings for Request Approval From Approver timout and the Reached Manager Notification Resend Limit. See: Journal Approval Overview: page 1 – 29.

▶ **To enable Journal Approval for your set of books**:

- ■ When you define your set of books, mark the Enable Journal Approval check box on the Set of Books window.

  See: Defining Sets of Books: page 6 – 46

▶ **To specify journal sources that require journal approval:**

- On the Journal Sources window, mark the Require Journal Approval check box for each journal source that should be subject to approval.

  When a journal entry or batch is created using one of these journal sources, the journal must be approved before it can be posted.

  See: Defining Journal Sources: page 6 – 56

▶ **To create an approval hierarchy:**

- If your organization uses a shared installation of Oracle Human Resources, use the Enter Person window in Oracle General Ledger to enter all of your employees who are involved in preparing and approving journal entries and batches.

  See: Entering a New Employee: page 6 – 93

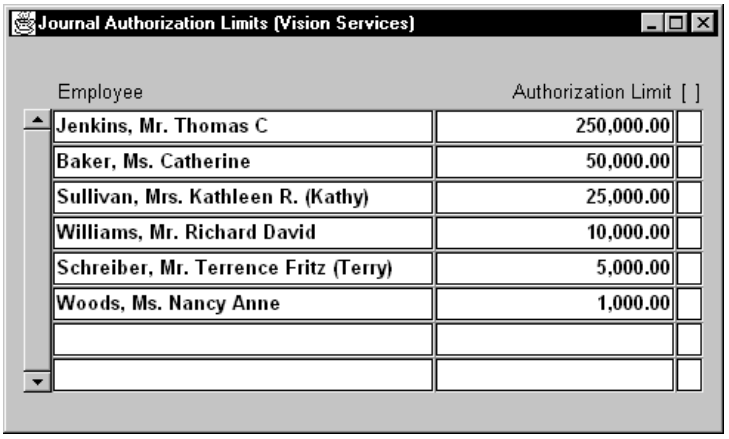
  If your organization uses a full installation of Oracle Human Resources, you must log in with a Human Resources responsibility to enter your employees in the People window. The Enter Person window will not be available from General Ledger.

  See: Entering New People
  Oracle Human Resources User's Guide

  When you enter an employee, you also enter the employee's supervisor or manager name. The supervisor is the default next approver for journal entries and batches. Likewise, the supervisor's manager is the next approver after the supervisor.

▶ **To define authorization limits:**

1. Navigate to the Journal Authorization Limits window.



2. Enter the Employee name, or select it from the list of values.
3. Enter the amount of the employee's Authorization Limit.
4. Repeat the previous two steps for each employee for whom you want to define authorization limits.
5. Save your work.

See Also

Journal Approval Overview: page 1 – 29

Defining Sets of Books: page 6 – 46

Defining Journal Sources: page 6 – 56

Entering a New Employee: page 6 – 93

Entering a New Employee

Use the Enter Person window to enter and maintain basic personal information, addresses, and work assignment details for your employees.

The system warns you if you enter two people with the same name and birth date.

> **Note:** You cannot use this window if Oracle Human Resources is installed at your site. You must use the HR Person window, which maintains a datetracked history of any changes you make to employee records.

Prerequisites

- ❑ Select your employee number generation method in the Financial Options window.

▶ **To enter a new employee:**

1. Enter the employee's name. Only the last name is required.
2. If your enterprise uses manual employee number entry, enter an employee number and national identifying number (such as Social Security Number in the US).

   If your enterprise uses automatic number generation, enter a national identifying number only. The employee number automatically displays when you save your entries in this window.
3. Enter the employee's hire date in the first of the Employment Dates fields. This must be on or before today's date.
4. In the Email field, you can enter an email user ID.
5. In the Mail field, select Home or Office to indicate the employee's preferred mail address. For example, Oracle Payables mails employee expense checks to this address.
6. Save your work and choose More... to enter a new address or work assignment information.

Entering Addresses

You can enter as many addresses as necessary for each employee in the Address region of the Person Information window.

Prerequisites

- ❑ Set up any address types you want to use (such as home or office) as QuickCodes for the QuickCode Type ADDRESS_TYPE.

▶ **To enter an address:**

1. Select a national address style.

   A window opens with the address format for the country you select.

2. Enter your address information in this window and choose OK.

   This returns you to the Address window.

   Attention: If you plan to create a supplier from this employee automatically during Invoice Import, the address lines must not exceed 35 characters. Oracle Payables creates exceptions during Invoice Import for employees with addresses that exceed 35 characters.

3. Select an address type, such as home, or weekend, or office.

4. You can check Primary for the address you are creating, to identify the employee's main address. By default, the first address you enter is the Primary address.

   Only one address at any time can be a person's Primary address.

   Additional Information: Default address styles are predefined for many countries. You can create address styles for other countries.

   See: *Oracle HRMS Technical Reference Manual*

Entering Employee Work Assignments

You enter information about an employee's work assignments in the Assignment region of the Person Information window.

Prerequisites

- ❑ If you want to assign the employee to an organization, job, or position, you must define these work structures first.

  See: Creating an Organization
  Defining Jobs
  Defining Positions
  (*Oracle Human Resources User's Guide*)

- ❑ Enter the work address of the assignment in the Location window.

  See: Setting Up Site Locations
  (*Oracle Human Resources User's Guide*)

- ❑ Set up your Accounting Flexfield.

  See: Defining Your Account Structure: page 6 – 20

▶ **To enter a new assignment:**

1. Select the organization to which you want to assign the employee. The default organization is the Business Group.

   If a location is defined for this organization, it also appears as a default.

2. Select the job, position, and supervisor for the employee's assignment.

   The employee's supervisor is the default next approver for all purchasing documents if the Use Approval Hierarchies check box in the Financial Options window is checked.

3. The Set of Books field displays the set of books for your installation. The Default Expense Account field displays the concatenated description of the Account.

   In some applications, you can select another flexfield structure that the employee's expenses should debit. Oracle Payables uses this information to generate expense reports for your employees.

4. Select a location for the assignment. The address of this location is displayed.

Updating Employee Assignments Over Time

Project Accounting users can select the Assignment History region to view and update employee assignments over time.

The date fields in this region display the start and end dates of the assignment.

In the New Assignment region, you can insert a change to the assignment, as from a particular start date. The Assignment History region shows one row for every change to the organization, job, location, manager, or billing title of the assignment. Each row is valid between the dates shown at the bottom of the Assignment History region.

▶ **To insert a change to an assignment:**

1. Query the assignment you want to change in the Assignment History alternative region of the Person Information window.
2. In the New Assignment region, enter the start date of the change.

   The other fields in this region display the values that are valid at this date.
3. Update any of the values in the New Assignment region, and save your changes.

Recording Employment Termination and Rehiring Ex–employees

▶ **To record employment termination:**

1. Query the employee in the Enter Person window.
2. Enter a termination date in the second of the Employment Dates fields, and save.

▶ **To cancel a termination:**

1. Query the employee in the Enter Person window.
2. Clear the termination date in the second of the Employment Dates fields, and save.

▶ **To rehire an ex–employee:**

1. Query the ex–employee in the Enter Person window.
2. Clear the termination date in the second of the Employment Dates fields.

3. Enter a new hire date in the first of the Employment Dates fields, and save.

Viewing Person Information

You can use the Enter Person window to view information about a person or about groups of employees or other people.

▶ **To find selected people:**

1. If the Find People window does not open automatically, choose Find from the Query menu.
2. You can enter any combination of the following criteria:
   - a person's name or employee number
   - a national identifying number (such as social security number)
   - work location
   - supervisor
3. Choose the Find button to run the query.
4. Choose Next Record from the Go menu to see each person retrieved by the query.

See Also

Setting Up Journal Approval: page 6 – 90

Journal Approval Overview: page 1 – 29

Defining Your Account Structure: page 6 – 20

Defining Sets of Books: page 6 – 46

Setting Up Automatic Tax Calculation

Since journal entry taxes are computed similarly to taxes within Payables or Receivables, much of your Payables or Receivables setup is reusable. For example, you do not have to define tax codes for General Ledger if you have already defined them for Receivables. If you do not use those applications, you can also access the setup forms from within General Ledger.

Other journal entry tax setup information is associated with a particular set of books; therefore, you need to complete this setup for each set of books. Also, if you use multiple organization support in Payables and Receivables, tax information is associated with a specific operating unit, so you need to complete this setup for each operating–unit–specific responsibility.

Defaulting or Enforcing Tax Information

You can control the degree of flexibility your accounting clerks have when entering tax amounts, to meet legislative requirements and your policy. For example, if your legislation permits some flexibility in rounding calculated tax amounts, you might want to allow the standard rounding rule (for a set of books) to be overridden during manual journal entry.

See: Tax Information Defaults and Overrides: page 6 – 102

▶ **To set up and use automatic journal entry tax calculation:**

1. Define Tax Codes and Tax Names (for example, ”Standard” or ”Consumption”) within Receivables or Payables. If you do not use Oracle Receivables and Payables, you can define tax codes and tax names from General Ledger (Tax Names window and Tax Codes and Rates window).

   See: Tax Names (*Oracle Receivables Users' Guide*)
   Defining Tax Codes and Rates (*Oracle Payables Users' Guide*)

2. Choose the Enable Journal Entry Tax option for each set of books for which you want to calculate tax in journal entries.

   See: Set of Book Standard Options: page 6 – 51

3. Set tax calculation options, such as the tax precision, using the Tax Options window.

4. (Optional) Set default input and output tax codes and rounding information for each set of books and for specific accounts.

See: Tax information defaults and overrides: page 6 – 102.

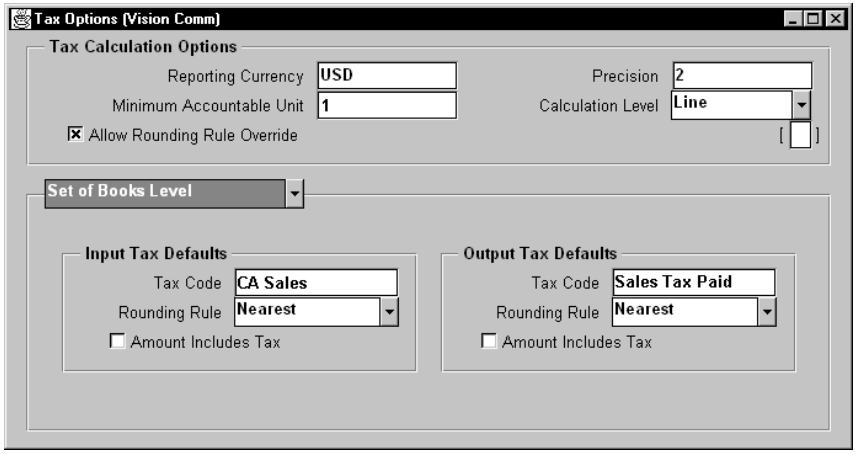
5. Update your standard operating procedures for entering journals for taxable transactions.

   See: Entering Journals for Taxable Transactions: page 1 – 13.

▶ **To upgrade from Release 9 VAT descriptive flexfield system:**

1. Wait for a logical time to upgrade, such as the end of a tax period or tax year.
2. Deactivate the Value Added Tax Descriptive Flexfield.
3. Implement and begin using Automatic Tax Calculation. Use the Tax Journals Report instead of the old VAT reports.

Tax Options Field Reference



The Tax Options window contains the following fields, which control the way tax is calculated:

Tax Reporting Currency: read only, shows the functional currency for the current set of books

Minimum Accountable Unit: the smallest unit that a tax amount can have; the system rounds up or down to yield a multiple of this minimum unit.

Precision: the number of decimal places to which you want to calculate tax; Precision specifies the accuracy, and Accountable Unit specifies the rounding target.

Calculation Level: either *Journal* or *Line*, to determine how taxable amounts are grouped and calculated

See Also

Tax Calculation Rules: page 6 – 101

Automatic Tax on Journal Entries

Many subledgers automatically account for taxes, such as VAT, sales tax, or consumption tax. For example, Receivables can calculate output taxes for a taxable invoice line, and Payables can calculate the net and tax amounts on a tax inclusive line item and automatically create appropriate tax liability journal entries.

When you enter taxable transactions directly into your general ledger, bypassing the subledgers, you can automatically create additional tax journal lines, using the same kind of tax calculation rules you define in Payables or Receivables.

See Also

Implementing Value Added Tax *(Oracle Receivables User's Guide)*

Calculating Tax *(Oracle Receivables User's Guide)*

Taxes *(Oracle Payables User's Guide)*

Tax Calculation Rules

General Ledger calculates tax entries differently, depending upon whether you are using:

- Line–level tax calculation
- Journal–level tax calculation

For any kind of tax calculation, the system also uses the following information:

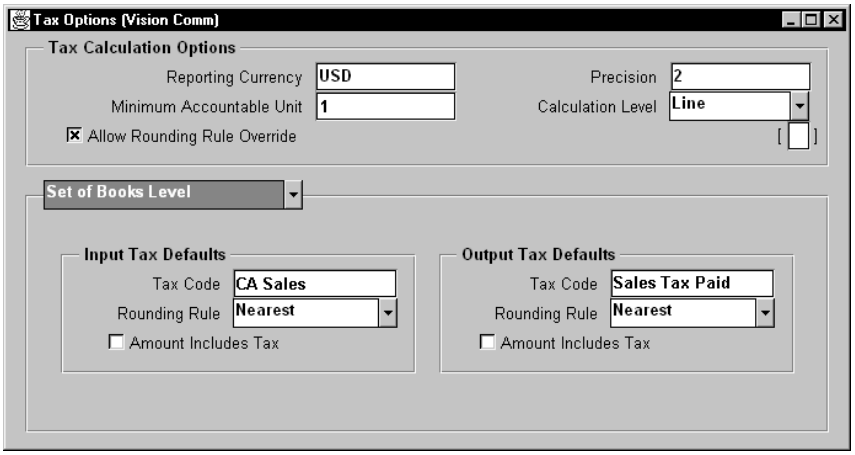
- a tax rate, determined by the line item's tax code
- a rounding rule (which is defined at the set of books level, may optionally be overridden at the line level during journal entry)
- a precision and minimum accounting unit, as specified for the current set of books

Tax Information

General Ledger gets tax information, such as the tax rate to use for a particular line item and the tax account for calculated tax entries, from the same tax definitions used by Receivables and Payables; these definitions are known as Tax Codes and Tax Names in Receivables and

Payables, respectively. If you do not use Oracle Receivables or Payables, the tax codes and tax names can be set up in General Ledger.

During transaction entry, you associate a Tax Type and Tax Code with each journal line (or let the system default or enforce a Tax Type and Tax Code, depending on your setup decisions). If the Tax Type is Output, the system gets tax information from the correspondingly named Tax Code in your Receivables setup; a Tax Type of Input indicates that tax information should be drawn from the correspondingly named Tax Name in Payables.



Tax Information Defaults and Overrides

Each taxable journal entry line has several tax fields that determine how the system will calculate tax:

- Tax Type (Input or Output)
- Tax Code
- Rounding Rule
- Tax–inclusive or Tax–exclusive

Depending upon how you configure Automatic Tax, you can supply appropriate default values for these fields, or you can enforce values for specific account segments. Note that you make these setup decisions once for each set of books.

> **Additional Information:** The tax options you set for General Ledger may also be used as defaults in your Oracle Payables, Receivables, and Purchasing applications. To use the General Ledger tax option defaults, you must complete specific setup

steps in those other applications. For more information, see the respective application's user's guide.

You set tax information defaults using the Tax Options window.

Set of Books Level: For each set of books, you can define a default Tax Code, Rounding Rule, and Tax–inclusive or Tax–exclusive status, once for input taxes and once for output taxes. If you check Allow Rounding Rule Override, a user can change the rounding rule during manual journal entry.

Account Level: If journal entries for a specific account are usually or always taxed at a certain rate or with a certain tax code, you can assign a default or required value for that account. For each account, you specify a default tax type and tax code, specify whether the tax code can be overridden by a user, and specify whether the amounts are tax–inclusive or not. (You cannot specify different defaults for different cost centers or other Accounting Flexfield segments.)

If you do not provide default values for a particular account, the system uses any set of books–level defaults, if there are any.

Account–level defaults override set of books–level defaults.

Even if you do not allow users to override tax codes, they can still change a journal entry's Tax Type from Input to Output, then choose any valid Tax Code.

Tax Information in a Multiple Organizations Installation

If you are using Multiple Organizations with your Receivables or Payables installation, you can use only Tax Codes that belong to your current responsibility's corresponding Operating Unit. (Operating Unit corresponds to the MO: Operating Unit profile option.)

Since you have access only to the input and output tax codes belonging to your current operating unit, you cannot create a single batch having tax codes belonging to several different operating units.

See Also

Multiple Organizations in Oracle Applications

Setting up Automatic Tax Calculation: page 6 – 98

Formulas and Rounding

For tax–exclusive entered amounts, the system creates additional journal lines with the appropriate calculated tax amount, and leaves the entered line untouched:

$$\textit{Calculated tax amount} = \textit{entered amount} \times \textit{tax rate}$$

$$\textit{Net amount} = \textit{entered amount}$$

For tax–inclusive amounts, the system calculates the amount of tax inherent in the entered amount and creates a corresponding tax line, and it also replaces the entered amount with a smaller *net* amount:

$$\textit{Calculated tax amount} = \textit{entered amount} \times \frac{\textit{tax rate}}{100 + \textit{tax rate}}$$

$$\textit{Net amount} = \textit{entered amount} - \textit{calculated tax amount}$$

Each calculated tax amount is denoted in the current set of book's functional currency, and uses a tax precision and minimum accountable unit specified by the tax options for the current set of books. (The tax precision can be different from the overall precision for a currency.)

Tax amounts are rounded Up, Down, or Nearest to meet the tax precision and minimum accounting unit, according to the rounding rule entered, defaulted, or enforced for the set of books.

Rounding Example

Suppose you are calculating taxes in a particular legislation and that the minimum accountable unit is .01. Even though the minimum accountable unit for that legislation's currency is .01, tax amounts are always rounded to the nearest .05 currency units. You would define this by specifying a tax precision of 2 and a tax minimum accountable unit of .05 in the Tax Options window for your set of books. Then, a calculated tax amount of 1.45 will be rounded up to 1.50.

Generated Tax Line

The system creates a journal line for each calculated tax amount; the journal line debits or credits the account associated with the corresponding entered amount's tax code

The system derives a Description for each calculated tax line, as follows:

(tax code) tax at *(tax rate)*% for line *(line number)*: *(line description)*

Line–level Tax Calculation

For line–level calculation, each journal line is considered one at a time. If an amount is tax–exclusive, the system creates a separate, corresponding tax line, debiting or crediting the appropriate tax liability by the calculated tax amount. For tax–inclusive amounts, the system creates a separate tax line, and it also *reduces* the entered amount (existing line) by the calculated tax amount.

Example: Line Level Calculation

Suppose you need to enter information for an employee's business trip expenses. You received the employee's expense report, which contains the following information:

Line	Description	Amount	Tax	Gross Amount
1	Hotel fee	40	1	41
2	Travel expense	57 (tax included)	–	57
	Total			98

Table 6 – 2 Journal, before calculating tax (Page 1 of 1)

In this transaction, the hotel expense amount in line 1 excludes tax, while the travel expense in line 2 includes tax.

Let's also assume that the following tax parameters apply to this transaction:

Tax code: Consumption (3% tax rate)
Rounding rule: Down
Tax account: 01–000–2200
Tax currency precision: 0

Using the journal entry form, you enter the first line as an expense of 40 (ignoring the tax), and the second line as an expense of 57.

Line	Account	Dr	Cr	Description	Tax Code	Includes Tax?	Rounding Rule
1	01.000.5100	40		Hotel fee	Consump	No	Down
2	01.000.5200	57		Travel expense	Consump	Yes	Down

Note that the resulting journal will temporarily be out of balance.

At this point, you can calculate tax on the journal line (by saving, then choosing Tax Journal).

Calculating tax for line 1, we get a tax amount of 1.2, which we then round down to 1. The entered amount is left untouched, since it is tax exclusive.

For line 2, we get a tax amount of 1.66, which is then rounded down to 1, and a net amount of 56 (57 minus 1).

That is, after you calculate tax, the journal looks like this:

Line	Account	Dr	Cr	Description	Tax Code	Includes Tax?	Rounding Rule
1	01.000.5100	40		Hotel fee	Consump	No	Down
2	01.000.5200	56		Travel expense	Consump	Yes	Down
3	01.000.5500	1		Consump Tax at 3% of line 1: Hotel fee	Consump		
4	01.000.5500	1		Consump tax at 3% of line 2: Travel expense	Consump		

Note that the tax calculation process automatically reduced the travel expense amount from 57 to 56, since this amount included tax.

You can then enter an offsetting total liability line in your journal to balance.

Line	Account	Dr	Cr	Description	Tax Code	Includes Tax?	Rounding Rule
5	01.000.2100		98	Liability			

Journal–level Tax Calculation

Journal–level tax calculation differs from line–level calculation in several ways:

- the system generates tax amount lines for *groups of similar journal lines*, rather than generating one tax amount line for each entered amount line.

  (Taxable amount lines are similar if they share the same tax type, tax code, rounding rule, and balancing segment, and if they are all tax–inclusive or tax–exclusive.)

- tax–inclusive entered amounts are reduced by the calculated tax amount, similar to line–level calculation.

  General Ledger applies any rounding correction to the calculated tax amount of the largest taxable line for a group.

Setting Up Centralized Transaction Approval (CENTRA)

Defining CENTRA Subsidiaries

To use CENTRA's features, your parent and subsidiary companies must be defined in the CENTRA system. This is normally performed by your CENTRA administrator.

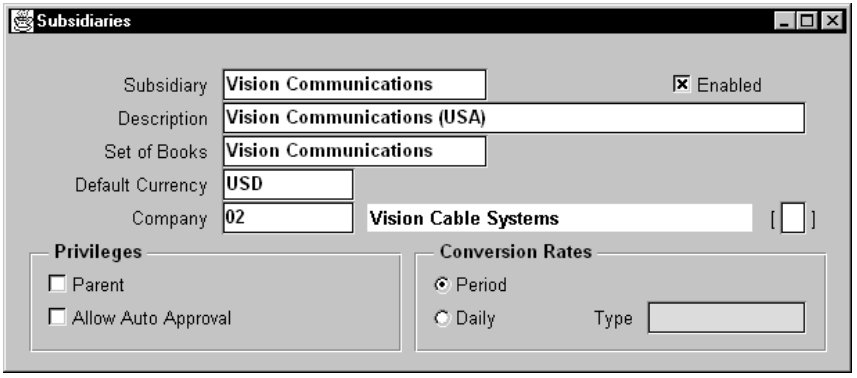
> **Note:** For CENTRA purposes, your parent company is considered a subsidiary also. You differentiate it from other subsidiaries by granting it parent privileges.

Intercompany Transaction Security

When you set up CENTRA, define a responsibility for each of your CENTRA subsidiaries. Use the appropriate subsidiary responsibility to enter your CENTRA transactions. Before entering any transactions, have your system administrator set each responsibility's transaction security by entering the CENTRA subsidiary name in the Intercompany: Subsidiary system profile option.

You can only enter, review, or approve your CENTRA subsidiary's intercompany transactions if your system administrator has set the Intercompany:Subsidiary profile option.

See: Setting General Ledger Profile Options: page B – 2



Prerequisite

- ❑ Define your parent and subsidiary charts of accounts and sets of books.

Note: If your parent or one of your subsidiaries maintains its general ledger in an applications instance separate from the CENTRA system, you must still define their chart of accounts and set of books within the CENTRA applications instance.

▶ **To define a CENTRA subsidiary:**

1. Log in to your CENTRA system using the CENTRA administrator responsibility. Alternatively, ask your CENTRA administrator to define your subsidiary.
2. Navigate to the Subsidiaries window.
3. Enter a Name for your CENTRA subsidiary.
4. Mark the Enabled check box to activate your CENTRA subsidiary.
5. (Optional) Enter a Description.
6. Enter or select your CENTRA subsidiary's Set of Books. The set of books functional currency will be displayed in the Default Currency field.
7. (Optional) Change the Default Currency. Any intercompany journal entries you make in CENTRA will default to the currency you enter in this field.
8. Enter the Company segment value you want to associate with your CENTRA subsidiary.
9. Enter your subsidiary's Privileges by marking the appropriate check boxes. See: Subsidiary Privileges: page 6 – 110.
10. Enter Conversion Rates to indicate whether CENTRA's Intercompany Transfer Program and the Intercompany Transactions Report should use Period or Daily rates to convert your subsidiary's local currency amounts in the reporting currency.

    If you select Daily, you must also enter a conversion rate Type.
11. Save your work.

▶ **To disable a CENTRA subsidiary:**

1. Log in to your CENTRA system using the CENTRA administrator responsibility. Alternatively, ask your CENTRA administrator to disable your subsidiary.
2. Navigate to the Subsidiaries window.
3. Query your CENTRA subsidiary.

4. Clear the Enabled check box.
5. Save your work.

See Also

Defining Intercompany Transaction Types: page 6 – 111

Specifying Intercompany Clearing Accounts: page 6 – 112

CENTRA Overview: page 3 – 13

Entering Intercompany Transactions: page 6 – 112

Defining Recurring Intercompany Transactions: page 3 – 21

Generating Recurring Intercompany Transactions: page 3 – 23

Subsidiary Privileges

When you define a CENTRA subsidiary you need to set the subsidiary's privileges. Privileges determine what actions users can take when entering intercompany transactions using the CENTRA system. There are two types of privileges:

Parent: a CENTRA subsidiary with parent privileges can automatically approve any intercompany transaction, regardless of whether the transaction type allows auto approval. Also, the subsidiary can review all CENTRA transactions, instead of being limited to only those transactions for which the subsidiary is the sender or receiver.

Allow Auto Approval: the CENTRA subsidiary is allowed to create automatically approved intercompany transactions if the transaction type allows auto approval.

> **Additional Information:** This privilege is automatically selected if your CENTRA subsidiary has Parent privileges.

See Also

Specifying Intercompany Clearing Accounts: page 6 – 112

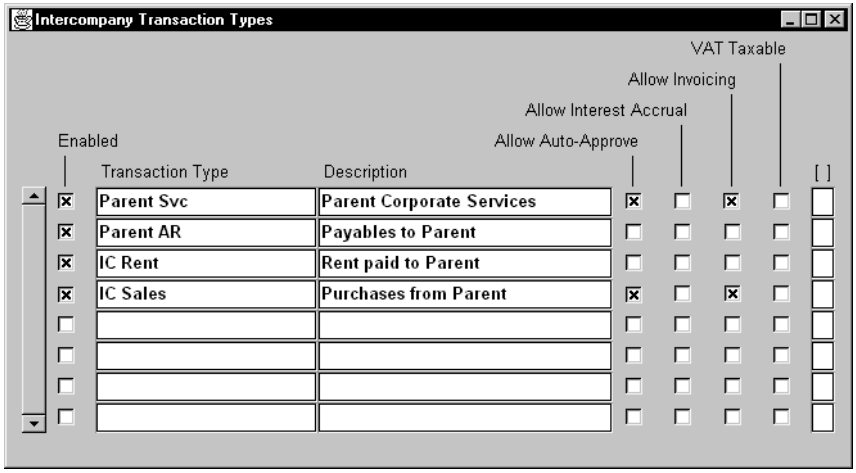
CENTRA Overview: page 3 – 13

Entering Intercompany Transactions: page 6 – 112

Defining Recurring Intercompany Transactions: page 3 – 21

Defining Intercompany Transaction Types

Before you enter intercompany transactions in the CENTRA system, define your intercompany transaction types. Use transaction types for query purposes and to group similar intercompany transactions for review and reporting. You can disable a transaction type if you subsequently decide you don't need it.



▶ **To define a transaction type:**

1. Navigate to the Intercompany Transaction Types window.
2. Enter the transaction type Name and an optional Description.
3. (Optional) Mark the Allow Auto–Approve check box if you want to allow CENTRA subsidiaries who have the appropriate privileges to automatically approve intercompany transactions that use this transaction type.

   Additional Information: The Allow Interest Accrual, Allow Invoicing, and VAT Taxable options are not yet available.
4. Make sure the Enabled check box is marked.
5. Save your work.

▶ **To disable a transaction type:**

1. Navigate to the Intercompany Transaction Types window.
2. Query the transaction type that you want to disable.
3. Clear the Enabled check box.
4. Save your work.

See Also

Defining CENTRA Subsidiaries: page 6 – 108

CENTRA Overview: page 3 – 13

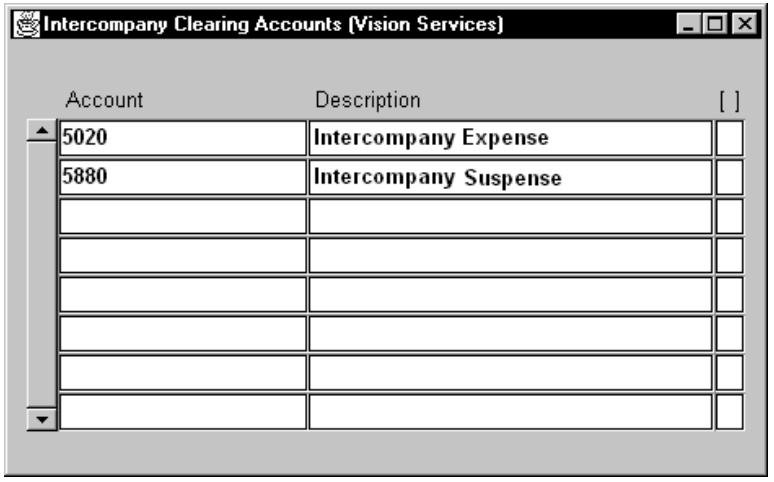
Entering Intercompany Transactions: page 6 – 112

Defining Recurring Intercompany Transactions: page 3 – 21

Generating Recurring Intercompany Transactions: page 3 – 23

Specifying Intercompany Clearing Accounts

Define intercompany clearing accounts for each of your CENTRA subsidiaries. One clearing account can be specified for each intercompany transaction that you enter using the CENTRA system. This account is used by General Ledger to balance your intercompany transaction if it is out of balance.



▶ **To define an intercompany clearing account:**

1. Choose the General Ledger responsibility of the CENTRA subsidiary for which you want to define intercompany clearing accounts.
2. Navigate to the Intercompany Clearing Accounts window.
3. Enter the natural Account segment value for the clearing account. The Description for the account will appear.
4. Save your work.

See Also

Defining CENTRA Subsidiaries: page 6 – 108

Defining Intercompany Transaction Types: page 6 – 111

CENTRA Overview: page 3 – 13

Entering Intercompany Transactions: page 6 – 112

Defining Recurring Intercompany Transactions: page 3 – 21

Generating Recurring Intercompany Transactions: page 3 – 23

Setting Concurrent Program Controls

You can set the concurrent program controls to improve the performance of the Journal Import, MassAllocation / MassBudgeting, and Open Period programs. For example, you can speed Journal Import by increasing the number of journal lines it holds in memory.

By increasing concurrent program control values, you increase the amount of memory the Journal Import or MassAllocation / MassBudgeting programs can use, thereby increasing their throughput. The total amount of main memory required for the programs and your accounting data is:

Size of program
(Journal Import or MassAllocation / MassBudgeting)

\+ **Memory used for journal lines held in memory**
(Journal Import or MassAllocation / MassBudgeting)

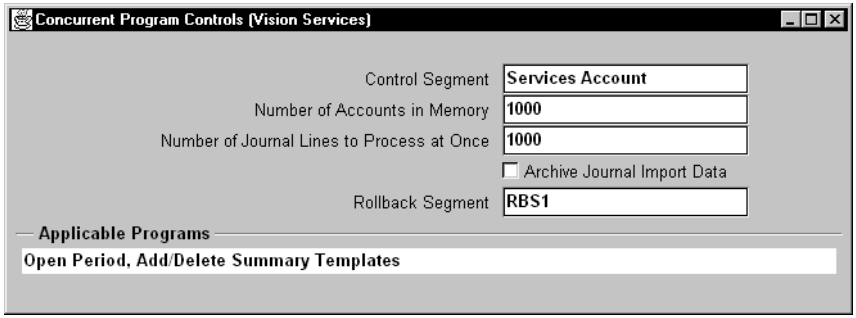
\+ **Memory used for accounts held in memory**
(MassAllocation / MassBudgeting only)

For the Open Period program, you can specify a rollback segment to be used whenever the program runs. Open Period typically requires a rollback segment larger than that used for normal transaction processing. The Concurrent Program Controls window allows you to assign the large rollback segment once during your setup procedures.

You can override the concurrent program control values. If you do not enter your own values, General Ledger uses default values that work well for most installations.

Prerequisites

- ❑ Run the Optimizer program to create indexes on segments of your account.
- ❑ Determine the amount of your computer's memory that you want to allocate to concurrent programs.



▶ **To set your concurrent program controls:**

1. Navigate to the Concurrent Program Controls window.

   Note: The Applicable Programs region displays the programs to which the concurrent program controls apply:

   Control Segment — MassAllocations / MassBudgeting

   Number of Accounts in Memory — MassAllocations / MassBudgeting

   Number of Journal Lines to Process at Once — Journal Import, MassAllocations / MassBudgeting

   Archive Journal Import Data — Journal Import

   Rollback Segment — Open Period

2. Enter a Control Segment to minimize the list of accounts that MassAllocations / MassBudgeting must search during validation. This should be the account segment with the largest number of different segment values. The default value is the natural account segment.

   You must choose an indexed account segment. When you define your chart of accounts, you typically index one or more segments of your account. To create these indexes, you must run the General Ledger Optimizer.

3. Enter the Number of Accounts in Memory. The more accounts MassAllocations / MassBudgeting can hold in memory, the faster the program will run. If you do not enter a value here, your program process 2500 accounts at once.

4. Enter the Number of Journal Lines to Process at Once. The more journal lines the Journal Import and MassAllocations / MassBudgeting programs can hold in memory, the faster they will

run. If you do not enter a value here, your concurrent programs process 1000 journal lines at once.

5. Choose whether to Archive Journal Import Data. Note that Journal Import runs slower if you archive your data.
6. Enter the name of the Rollback Segment to use whenever you run the Open Period program.
7. Save your work.

See Also

Running the Optimizer Program: page D – 4

Defining Key Flexfields (*Oracle Applications Flexfields Guide*)

Importing Journals: page 1 – 108

Storage Parameters for Interim Tables

You can change the storage parameters for all interim tables and indexes in General Ledger. Several concurrent programs in General Ledger use interim tables as temporary storage space for transaction data. These programs create interim tables when they start and drop them when they finish.

Although the default storage parameters meet the needs of most installations, you can increase interim table allocations if the default parameters are inadequate.

The following General Ledger concurrent programs use interim tables:

Posting: GL_POSTING_INTERIM

MassAllocations: GL_ALLOC_INTERIM

MassBudgets: GL_ALLOC_INTERIM

Translation: GL_TRANSLATION_INTERIM

Archive and Purge: GL_ARCHIVE_BALANCES, GL_ARCHIVE_BATCHES, GL_ARCHIVE_HEADERS, GL_ARCHIVE_LINES

Budget Posting: GL_BUDGET_INTERIM, GL_BUDGET_RANGE_INTERIM

Create Summary Accounts: GL_SUMMARY_INTERIM

Each table may contain one or more indexes. Refer to the *General Ledger Applications Technical Reference Manual* for more information on interim indexes.

Prerequisite

- ❑ Determine the amount of storage space that you want to allocate to interim tables and indexes.

▶ **To set the storage parameters:**

1. Navigate to the Storage Parameters window.

   General Ledger automatically displays all the interim tables and indexes it uses and the corresponding default storage parameters. General Ledger indicates the Object Type *(*Table or Index*)* and the Object Name**.**

2. Enter the Tablespace where you want the interim table or index to reside.

3. Enter the size (in kilobytes) of the Initial Extent you want General Ledger to allocate when it creates the interim table or index.
4. Enter the size (in kilobytes) of the Next Extent you want General Ledger to allocate for the interim table or index. This size is a base value which may remain constant for each subsequent extent, or may change depending on the value you enter for percent increase. The default extent values vary with the individual table or index. To see an explanation for the default value of a particular table or index, refer to the Description**.**
5. Enter the Maximum number of extents allowed for the interim table or index.
6. Enter the Pctincrease, or percentage for which you want each next extent size to increase over the last extent allocated. If percentage increase is zero (0), then the size of each additional extent remains constant.

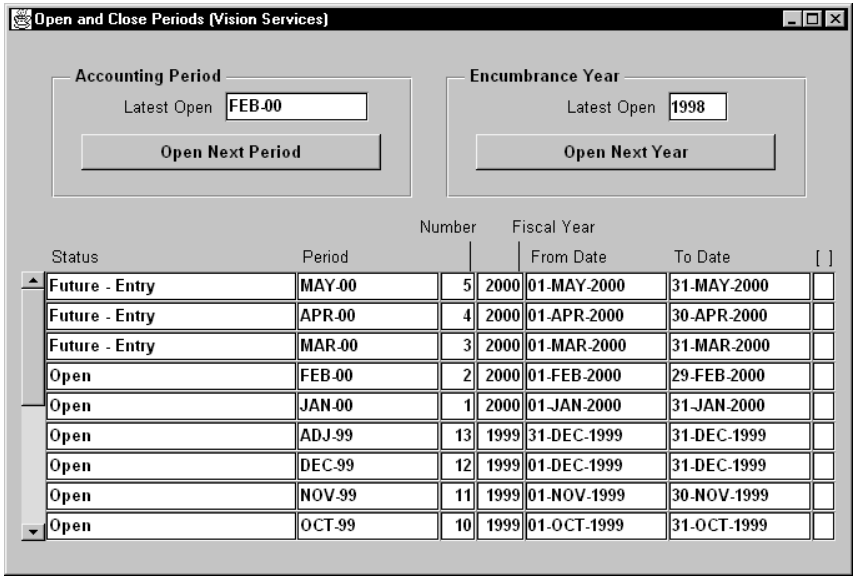
Suggestion: We recommend that you specify a percent increase of either 0 or 100 for your interim tables. Other values can increase the rate of fragmentation of your interim tablespace.

See Also

Tablespaces and Segments
(Oracle7 Server Concepts Manual)

Opening and Closing Accounting Periods

Open and close accounting periods to control journal entry and journal posting, as well as compute period– and year–end actual and budget account balances for reporting.



Accounting periods can have one of the following statuses:

Open: Journal entry and posting allowed.

Closed: Journal entry and posting not allowed until accounting period is reopened. Reporting and inquiry allowed.

Permanently Closed: Journal entry and posting not allowed. You cannot change this period status. Reporting and inquiry allowed.

Never Opened: Journal entry and posting are not allowed. General Ledger assigns this status to any period preceding the first period ever opened in your calendar, or to any period that has been defined, but is not yet future–enterable. You cannot change this period status.

Future–Entry: Journal entry is allowed, but posting is not. Your period is not yet open, but falls within the range of future-enterable periods you designated in the Set of Books window. You cannot change this period status without using the concurrent process to open the period.

You can open new accounting periods, close accounting periods, reopen closed accounting periods, and open an encumbrance year (if you are using encumbrance accounting).

> **Note:** When you define a new set of books, choose carefully the first accounting period you want to open. Once you open your first accounting period, General Ledger does not allow you to open prior accounting periods.
>
> Additionally, you cannot translate account balances for the first period ever opened. Therefore, we recommend that you open at least one period prior to the first accounting period in which you wish to enter transactions.
>
> **Additional Information:** If you use Multiple Reporting Currencies, you must open / close accounting periods in your primary set of books and in each of your reporting sets of books.

Prerequisite

- ❑ Define your set of books.

▶ **To open a new accounting period:**

1. Navigate to the Open and Close Periods window.
2. General Ledger displays the Latest Open accounting period. Note that while a period may be the most recently opened accounting period, this period may have a current status of closed.
3. Choose Open Next Period. General Ledger calculates the ending account balances for the current period, and launches a concurrent process to open the next period. The current period remains Open.

Suggestion: Although you can have several open accounting periods, to maximize the efficiency of the General Ledger posting process, as well as to minimize the possibility of user error, limit the number of accounting periods that are open at one time.

If you open the first period of a new fiscal year, General Ledger automatically updates the Retained Earnings account.

4. Save your work.

▶ **To close an accounting period:**

1. Navigate to the Open and Close Periods window.

General Ledger displays all accounting periods defined for your calendar with the period type of your set of books.

2. Select the open period that you want to close.
3. Enter a new status for the period.
   - Enter Closed to prevent entering or posting journals to that period. You can reopen a closed period at any time.
   - Enter Permanently Closed to prevent entering or posting journals to that period. You cannot reopen a permanently closed period.
4. Save your work.

▶ **To reopen an accounting period:**

1. Navigate to the Open and Close Periods window.

   General Ledger displays all accounting periods defined for your calendar with the period type of your set of books.
2. Select the period that you want to reopen. You can reopen any closed period that is not permanently closed.
3. Change the status to Open.
4. Save your work.

See Also

Defining Calendars: page 6 – 39

Defining Sets of Books: page 6 – 46

Entering Journals: page 1 – 9

Posting Journal Batches: page 1 – 116

Multiple Reporting Currencies Overview: page 7 – 49

Opening an Encumbrance Year

When you open the first period ever for your set of books, General Ledger automatically opens your first encumbrance year as well. When you open additional encumbrance years, General Ledger automatically rolls your project-to-date encumbrance balances forward through the last period of the latest open encumbrance year.

You do not need to open encumbrance years if you are not using encumbrance accounting.

▶ **To open an encumbrance year:**

1. Navigate to the Open and Close Periods window.

   General Ledger automatically displays your Latest Open encumbrance year. You can enter and post encumbrance balances up to the last period of your latest open encumbrance year.

2. Choose Open Next Year**.** General Ledger submits a concurrent process to open the next encumbrance year.

See Also

Overview of Encumbrance Accounting: page 8 – 2

Entering Encumbrances: page 8 – 7

Mass Maintenance

Use Mass Maintenance to move balances by period from one account to another or merge balances by period from multiple accounts into a single account. The moved / merged balances are added to the existing balances in your target accounts. If you change your mind about a move / merge, you can reverse it and restore your account balances to their previous amounts.

During a move / merge operation the financial integrity between General Ledger and its subledgers is maintained, so you can still drill down to your subledger details after the move / merge is complete.

> **Additional Information**: To drill down, perform an account inquiry from the move / merge target account. From there, you can drill down to the move / merge source account, then to the subledger detail.

You can also use Mass Maintenance's mass creation feature to create new accounts automatically based on existing accounts. For example, if you add a new cost center to your organization you can use mass creation to create all the accounts you need by modeling one of your other cost centers.

See Also

Defining a Move / Merge Request: page 6 – 128

Reversing a Move / Merge: page 6 – 132

Purging Move / Merge Tables: page 6 – 133

Creating New Accounts with Mass Creation: page 6 – 136

Moving or Merging Account Balances

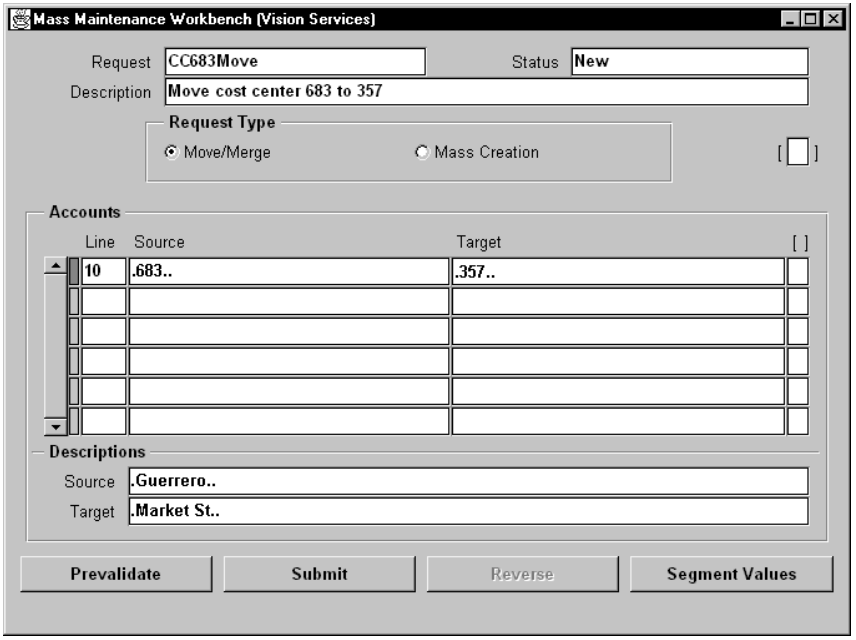
A move operation transfers balances from one or more source accounts to one or more target accounts. In the Mass Maintenance Workbench window, you use one account specification each to define the source accounts and the target accounts.

For example, assume your account has a cost center segment that you use to represent operations centers. Assume also that you have just closed one of your centers (#683) and want another center (#357) to absorb center #683's inventory and operations. For accounting and reporting purposes, you now want center #683's account balances

reflected in center #357's accounts. You can do this with a move operation. Assuming you use a four segment account, with cost center as the second segment, the source and target specifications in the Mass Maintenance Workbench window are:

Source specification: . 683 . . *Target specification:* . 357 . .

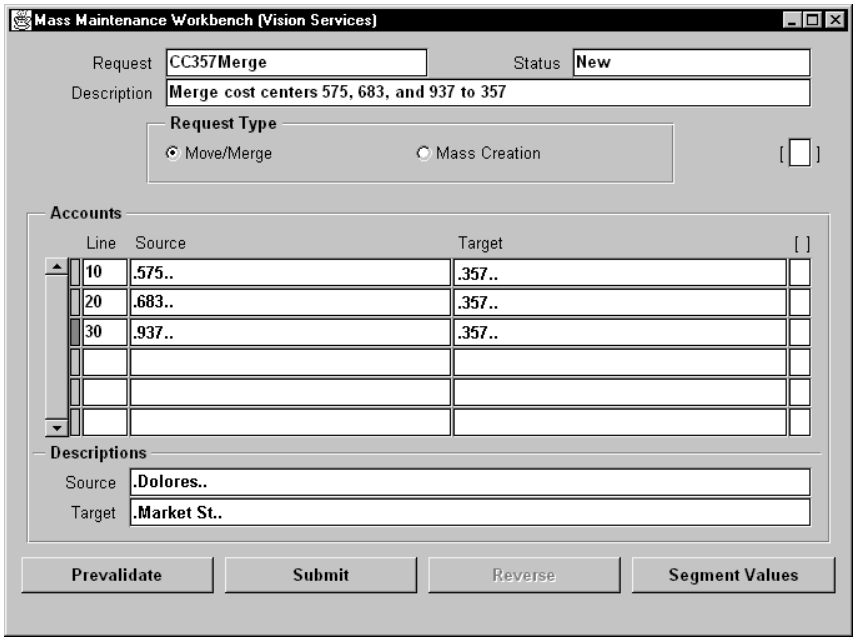
Note that you only have to specify a value for the cost center segment. By leaving the other three segments blank, your move / merge operation will move all account balances for all values of the other segments when the cost center value is 683.



A merge operation transfers balances from multiple source accounts into one or more target accounts. In the Mass Maintenance Workbench window, multiple account specifications are used to define the source accounts while the same account specification is used to define the target accounts.

For example, assume that you want to merge the balances from three costs centers (575, 683, and 937) into one (357). The source and target specifications in the Mass Maintenance Workbench window are:

Source specification: . 575 . . *Target specification:* . 357 . .
Source specification: . 683 . . *Target specification:* . 357 . .
Source specification: . 937 . . *Target specification:* . 357 . .



Business Rules

- ❑ You cannot move / merge across sets of books.
- ❑ You cannot move / merge across balancing segment values. For example, if your balancing segment is company, you cannot move balances from one company to another.
- ❑ You cannot move / merge across financial statement categories. For example, you cannot move a balance sheet account balance to an income statement account. You can move / merge within categories, except for equity accounts. For example, you can move / merge an asset balance to a liability account.
- ❑ You cannot move / merge budget or encumbrance balances.
- ❑ You cannot move or merge the balances of purged accounting periods. However, since current balances are based on the purged periods, General Ledger will adjust the quarter–to–date, year–to–date, project–to–date, period–average–to–date, quarter–average–to–date, and year–average–to–date balances of your source and target accounts in the earliest unpurged period.
- ❑ Move / merge operations will not update the accounts and account ranges used in any General Ledger definitions, such as recurring

journals, mass allocations, consolidation mappings, and summary accounts.

- ❑ You cannot use move/merge with General Ledger's dual currency accounting feature. If you need both move/merge and dual currency functionality, use General Ledger's multiple reporting currencies feature instead of dual currency.

  See: Multiple Reporting Currencies Overview: page 7 – 49

- ❑ If any source accounts have historical rates assigned, you must update or create the historical rates for the target accounts. The rates will not be updated or created during the move/merge.

- ❑ If you have budgetary control enabled in your set of books, funds checking and reservation does not validate move/merge adjustments to your source and target accounts.

- ❑ Special rules for net income accounts (average balance processing):

  - You cannot move/merge into an existing net income account.
  - You cannot merge into a new net income account from more than one source account.
  - When moving net income accounts:
    - You must move the net income account for all balancing segment values in a set of books.
    - The target account cannot have an existing standard or average balance. This includes zero balances.
    - The target account and its natural account segment value cannot allow detail posting.

  Additional Information: After you move a net income account's balance, the source account will no longer be treated as a net income account by General Ledger. Instead, the target net income account replaces the source net income account. The source account is then treated as any other account.

  If you subsequently reverse a move operation that involved a net income account, the target net income account used in the original move operation cannot be used as a target net income account in any other move/merge operation.

What Move/Merge Does

If no errors are encountered, a move/merge will perform the following steps before it finishes processing:

- Validate accounts (See: Validation and Prevalidation: page 6 – 131)
- Create target accounts that don't already exist
- Calculate balances to be moved or merged
- Calculate amounts to adjust quarter–to–date, year–to–date, project–to–date, period–average–to–date, quarter–average–to–date, and year–average–to–date balances
- Move / merge the calculated balances
- Create move / merge audit journals
- Produce the Mass Maintenance Execution Report

Translated Balances

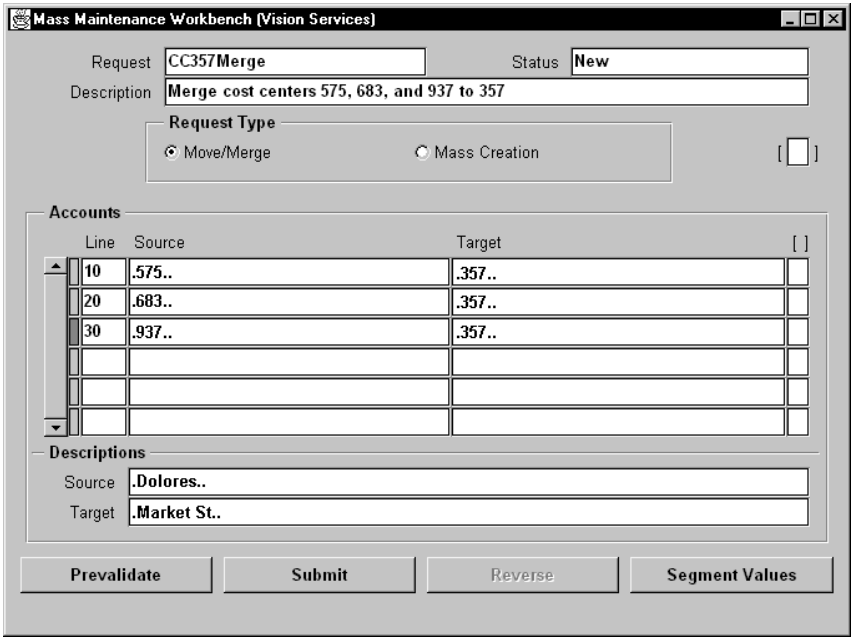
After a successful move / merge operation, translated balances will be out of date. You must run General Ledger's Translation program to update your translated balances.

See Also

Reversing a Move / Merge: page 6 – 132

Purging Move / Merge Tables: page 6 – 133

Defining a Move/Merge Request



Prerequisites

- ❑ All target account segment values must exist and be enabled. If a target segment value is disabled, new accounts will not be created.
- ❑ Target accounts that exist before the move / merge is submitted must be enabled. Target accounts that do not exist will be created.

▶ **To move or merge account balances:**

1. Navigate to the Mass Maintenance Workbench window.
2. Enter a Request name and Description for your move / merge.
3. Select Move / Merge as the Request Type.
4. Enter a Line number for the source–to–target account specification.
5. Enter a unique Source account specification from which to move / merge balances. You can also select your account segment values from the list of values.

   Note: If you enter values for all of the account segments, the account must exist and must be enabled. If you enter values

only for some of the segments, the values you enter must exist and be enabled.

Additional Information: Choose the Segment Values button if you want to review your segment values. This will take you to the Segment Values window. Use the menus to return to the Mass Maintenance Workbench window.

6. Enter the Target account specification to which you want to move / merge balances. You can also select your account segment values from the list of values.

   Note: The format of the target account specification must be the same as the format you use for the source account. For example, if you enter values only for some of your source segments, you must enter values for the same segments of your target account specification. If you enter a complete account as your source, you must enter a complete account for your target.

   Additional Information: Target accounts that do not exist will be created if they pass cross–validation checking.

7. Continue entering account specifications until you are done.

8. (Optional) Choose the Prevalidate button to run the prevalidation process. Review the execution report and correct any errors before submitting the move / merge.

   See: Validation and Prevalidation: page 6 – 131

   Additional Information: Generally, you should prevalidate your account specifications if you plan to run your move / merge unattended, such as overnight. The prevalidation process helps ensure that your move / merge request completes successfully. If you do not prevalidate, General Ledger will still validate your account specifications when you submit the move / merge.

9. Save your work.

See Also

Mass Maintenance Statuses: page 6 – 131

Validation and Prevalidation: page 6 – 131

Reversing a Move / Merge: page 6 – 132

Purging Move / Merge Tables: page 6 – 133

Creating New Accounts with Mass Creation: page 6 – 136

Submitting a Move/Merge Request

1. Navigate to the Mass Maintenance Workbench window.
2. Query the move / merge definition that you want to submit.
3. Choose the Submit button to start the move / merge process.
4. Review the Mass Maintenance Execution Report for any errors. If necessary, correct any errors then resubmit the move / merge request.
5. (Optional) Purge the interim move / merge tables that were created during the move / merge process.

   Caution: We recommend that you purge tables only after you have verified that the moved balances are correct. Once you purge the tables, you cannot reverse the move / merge operation.

Conflicts with Other Processes and Activities

You should only run move / merge operations when no conflicting activity is taking place in the same set of books. There are several categories of activities that conflict with move / merge:

Journal Creation: includes entering manual or budgetary control journals, importing journals, revaluation, MassAllocations, and recurring formulas.

Balance Processing: includes posting, translation, summarization, open period, and purge.

Account Creation: includes creating, modifying, disabling, and enabling accounts.

All concurrent processes and online activity that fall into the above categories should be completed before you initiate a move / merge operation. To minimize the chance of conflicts occurring, we recommend that you establish and enforce procedures for scheduling move / merge operations. We also recommend that you establish and enforce procedures over account creation and modification.

Suggestion: Consider excluding the move / merge concurrent program from the standard concurrent manager. Instead, assign the program to a special concurrent manager queue that becomes active only at specified times.

See Also

Defining a Move / Merge Request: page 6 – 128

Validation and Prevalidation: page 6 – 131

Reversing a Move / Merge: page 6 – 132

Purging Move / Merge Tables: page 6 – 133

Creating New Accounts with Mass Creation: page 6 – 136

Mass Maintenance Statuses

Any Mass Maintenance process (prevalidation, move / merge, reversal, mass creation, and purge) will have one of four statuses displayed in the Status field of the Mass Maintenance Workbench window:

New: Displayed when you define a new move / merge or mass creation.

In Process: The process is currently active.

Completed: The process has completed successfully.

Failed: The process has completed unsuccessfully.

See Also

Moving or Merging Account Balances: page 6 – 123

Defining a Move / Merge Request: page 6 – 128

Reversing a Move / Merge: page 6 – 132

Purging Move / Merge Tables: page 6 – 133

Creating New Accounts with Mass Creation: page 6 – 136

Validation and Prevalidation

During validation and prevalidation, General Ledger will determine all the accounts that are defined by your source and target account specifications, perform validation checking on those accounts, and produce a Mass Maintenance Execution Report, showing any errors, such as:

- Overlapping accounts
- Disabled accounts
- Target accounts that violate cross–validation rules
- Move / merge transactions that violate the move / merge prerequisites and business rules

Validation is done automatically when you submit a move / merge request. However, since it is generally a good idea to run your move / merge operations during off–peak hours, you can choose to prevalidate before you submit the move / merge.

Running move / merge during off–peak hours minimizes system performance degradation and the possibility of the move / merge conflicting with other processes. Prevalidating helps ensure that an unattended move / merge operation completes successfully.

If a prevalidation request is successful, General Ledger will create your new target accounts if they do not already exist. The status displayed in the Mass Maintenance Workbench window will be Completed.

If a prevalidation request fails, General Ledger will only create those new target accounts which passed validation. Target accounts that do not pass validation will not be created. The status will be Failed. Review the Mass Maintenance Execution report and correct any noted problems before you submit your move / merge.

> **Note:** If you update your segment values or accounts after a successful prevalidation, your move / merge operation may fail.

See Also

Moving or Merging Account Balances: page 6 – 123

Defining a Move / Merge Request: page 6 – 128

Mass Maintenance Statuses: page 6 – 131

Reversing a Move/Merge

If you perform a move / merge operation then later change your mind, you can use Mass Maintenance to reverse the move / merge and restore your original balances.

Caution: Do not purge the interim move / merge tables until you are satisfied with the move / merge results. If you purge these tables, you cannot reverse the move / merge later.

Warning: To reverse move / merge operations that involved net income accounts (average balance processing), you must perform the reversals in the exact reverse order of the original move / merge operations. If you do not, your balances will be incorrect.

For example, assume you move net income account 4999 to 5999 (Request A), then subsequently move net income account 5999 to 5399 (Request B). To reverse these operations and restore your original balances, you must first reverse Request B, then reverse Request A.

▶ **To reverse a move/merge:**

1. Navigate to the Mass Maintenance Workbench window.
2. Query the move / merge request that you want to reverse.
3. Choose the Reverse button.

   If the reverse request completes successfully your balances will be restored, the interim tables will be deleted, and new move / merge reversal audit journals will be created.

   Additional Information: Any transactions you entered and posted to your target accounts after the initial move / merge operation will not be reversed. You must reverse these separately or create a journal entry to move the totals of those transactions back to the source accounts.

See Also

Moving or Merging Account Balances: page 6 – 123

Defining a Move / Merge Request: page 6 – 128

Mass Maintenance Statuses: page 6 – 131

Purging Move/Merge Tables

A move / merge operation populates two interim tables, GL_MOVEMERGE_BAL_<*move/merge request id*> and GL_MOVEMERGE_DAILY_BAL_<*move/merge request id*>, with the

balances being moved or merged. The information in these tables is retained after a successful move / merge because it is needed to reverse the move / merge.

When you are satisfied that the results of a move / merge are correct and that you want to retain the new balances, you should purge the tables. ***Do not purge the tables if you think you may want to reverse the move/merge later***.

> **Additional Information:** If you reverse a move / merge operation, the interim tables will be purged automatically.

▶ **To purge the interim move/merge tables:**

1. Navigate to the Mass Maintenance Workbench window.
2. Query the move / merge request whose interim tables you want to purge.
3. Choose the Purge button.

See Also

Moving or Merging Account Balances: page 6 – 123

Defining a Move / Merge Request: page 6 – 128

Mass Maintenance Statuses: page 6 – 131

Reviewing Move/Merge Audit Journals

When you perform a move / merge operation or a move / merge reversal, General Ledger creates an audit journal for each period for which balances are moved or merged. These journals are not used to update your target accounts. They are created only to provide an audit trail of all move / merge operations. These audit journals can be queried and included in a report.

> **Note:** If average balance processing is enabled for your set of books, move / merge audit journals are created for each calendar day. Consolidation sets of books will have two sets of audit journals; one for standard balances and one for average balances.

You can identify move / merge audit journals by their journal source, journal category, and batch name. The journal source and category are

either Move / Merge or Move / Merge Reversal. The batch name follows this format:

[*request type*]: [*request name*] [*request id*] [*balance type*] [*period*]: [*batch date and time*], where:

Parameter	Value
[*request type*]	**Move/Merge** or **Move/Merge Reversal**
[*request name*]	name of the move / merge request
[*request id*]	move / merge concurrent request ID
[*balance type*]	**Standard** or **Average**
[*period*]	accounting period of moved balances
[*batch date and time*]	date / time audit journal was created

Table 6 – 3 (Page 1 of 1)

For example, a move / merge batch might be named:

```
Move/Merge: CC357Merge 1687 Standard JUN-97: JUN 30, 1997 2:35:45
```

▶ **To query move/merge audit journals:**

- Use General Ledger's standard journal inquiry feature.

Suggestion: In the Find Journals window, narrow your query by entering Move / Merge or Move / Merge Reversal as the journal source or journal category. Narrow the query further by entering the move / merge audit journal batch name.

Additional Information: Move / merge audit journals will not appear in the Reverse Journals window. To reverse a move / merge operation, you must use the Mass Maintenance reversal feature.

When you review the journal details, you will find that:

- The description field indicates:
  - Whether the journal line was a source or target account
  - The account
- Retained earnings accounts will not be shown unless you posted directly to them.

- The exchange rate will be displayed as 1.0 regardless of the actual exchange rate used in the original transactions.

See Also

Moving or Merging Account Balances: page 6 – 123

Defining a Move / Merge Request: page 6 – 128

Reversing a Move / Merge: page 6 – 132

Performing a Journal Entry Inquiry: page 4 – 2

Creating New Accounts with Mass Creation

Use Mass Maintenance's mass creation feature to create new accounts automatically based on existing accounts. For example, if you add a new cost center to your organization you can use mass creation to create all the accounts you need by based upon one of your other cost centers.

> **Additional Information:** Mass creation will not update any accounts and account ranges used in General Ledger definitions, such as recurring journals, mass allocations, consolidation mappings, and summary accounts.

Prerequisites

❑ All target account segment values must exist and be enabled. If a target segment value is disabled, new accounts will not be created.

▶ **To create accounts using mass creation:**

1. Navigate to the Mass Maintenance Workbench window.
2. Enter a Request name and Description for your mass creation.
3. Select Mass Creation as the Request Type.
4. Enter a Line number for the source–to–target account specification.
5. Enter a Source account specification to use to model your target accounts. You can also select your account segment values from the list of values.

   > **Note:** If you enter values for all of the account segments, the account must exist and must be enabled. If you enter values

only for some of the segments, the values you enter must exist and be enabled.

6. Enter the Target account specification for the accounts you want to create. You can also select your account segment values from the list of values.

   Note: The format of the target account specification must be the same as the format you use for the source account. For example, if you enter values only for some of your source segments, you must enter values for the same segments of your target account specification. If you enter a complete account as your source, you must enter a complete account for your target.

   Additional Information: Target accounts that do not exist will be created if they pass cross–validation checking. Target accounts that exist but which are disabled will remain disabled after the mass creation operation.

7. Continue entering account specifications until you are done.
8. Choose the Submit button to save your work and start the mass creation process.
9. Review the Mass Creation Execution Report for any errors. If necessary, correct any errors then resubmit the mass creation request.

   Additional Information: Errors will occur if your target accounts violate cross–validation rules or if your mass creation transactions violate the prerequisites.

   If there are no errors, mass creation creates the new accounts and updates the status to Completed. If there are errors, no accounts are created and the status is changed to Failed.

See Also

Moving or Merging Account Balances: page 6 – 123

Defining a Move / Merge Request: page 6 – 128

Mass Maintenance Statuses: page 6 – 131

Correcting Misclassified Account Types

In the event you have an account with a misclassified account type that results in an erroneous Retained Earnings calculation, you can correct your account balances and the misclassified account type.

For example, after running a trial balance for the first period of your new fiscal year, you notice that your Cash account balance is zero. You discover that your Cash account was originally created with an account type of Expense rather than Asset. Therefore, when you opened the first period of your new fiscal year, General Ledger automatically closed out your Cash account balance to Retained Earnings.

▶ **To correct balances for a misclassified account:**

1. Reopen the last period of your prior fiscal year, if it is closed.
2. Create a journal entry that brings the misclassified account balance to zero for the last day of the last period of your prior fiscal year. Use a temporary account such as Suspense for the offsetting amount.
3. Post the journal entry on the last day of the last period of your prior fiscal year.
4. Verify that the misclassified account balance is zero by reviewing account balances online or in reports.
5. Correct the account type of the misclassified account by changing the segment value qualifiers. General Ledger prevents you from changing the account type unless you first unfreeze all account structures that reference your account segment using the Key Flexfield Segments window.
6. Ask your System Administrator to correct the account type of all accounts referencing the misclassified account by updating the ACCOUNT_TYPE column in the GL_CODE_COMBINATIONS table using SQL*Plus.
7. Restore the misclassified account balance by reversing the journal entry you posted in Step 3 above. Reverse the journal entry into the last day of the same period that it was originally posted.
8. Post the reversing journal entry.

   Using the previous example, the Cash account type is now Asset so when you post the reversing journal entry, General Ledger rolls forward your Cash and Retained Earnings balances into the first period of the new fiscal year.

9. Review the corrected account balances online or in reports.

See Also

Designing Your Accounting Flexfield: page 6 – 12

Opening and Closing Periods: page 6 – 119

Entering Journals: page 1 – 9

Posting Journals: page 1 – 116

Reversing Journals: page 1 – 128

Performing an Account Inquiry: page 4 – 4

Archiving Account Balances and Journal Detail

You can archive and purge account balances, as well as journal batches, entries, lines, and associated journal references for one or more accounting periods, provided the periods are permanently closed.

You can archive and purge actual, budget, or encumbrance balances. In addition, for translated actual and budget balances, you can purge them before you rerun your translation. Except for translated balances, you must archive balances or journals before you can purge them.

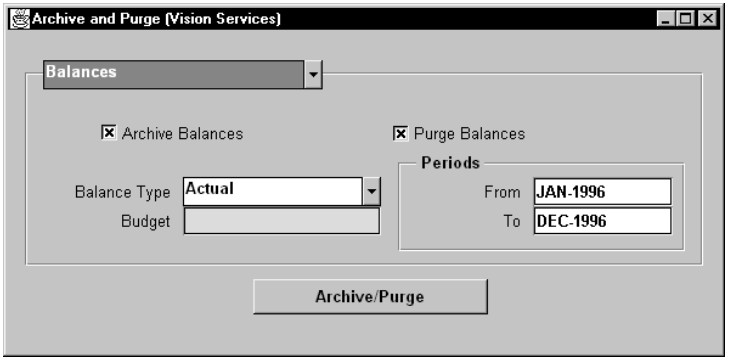
> **Note:** If you have average balance processing enabled in your set of books, your average balances will be archived and/or purged automatically, at the same time that you archive and purge your standard balances.

To ensure better control over your archiving and purging process, we recommend that you perform your archive and purge in separate steps. If possible, run the archive utility when no users are on the system. This avoids degrading performance and response time during business hours.

General Ledger prevents you from archiving twice for the same period and set of books. However, if your archive process does not complete successfully, you can rerun the Archive program.

Attention: When you rerun the Archive program, you overwrite the data in the archive tables. Therefore if you have previously run the archive process, be sure to export your archived data to an operating system file and to save the file to tape.

Consult your Database Administrator and your System Administrator before running the archive utility.



Prerequisites

- ❑ Permanently close all periods that you want to archive or purge. You do not have to permanently close periods to purge only translated balances.
- ❑ Run all of your standard accounting reports to maintain a printed record of the transactions you will archive and purge.
- ❑ Create the appropriate tablespace and set your storage parameters to hold your archived data.
- ❑ Ensure that you have exported any previously archived data to an operating system file and saved the file to tape.

▶ **To archive account balances:**

1. Make sure you are using the set of books for the data you want to archive. You can only archive and purge data for the current set of books.
2. Navigate to the Archive and Purge window.
3. Select Balances from the poplist.

   General Ledger automatically displays (in the field, Period From) the earliest accounting period in your set of books that has not already been successfully archived and purged. You must archive and purge data for your oldest accounting period first.
4. Select the Archive Balances checkbox.
5. Select the Balance Type you want to archive. You can archive Actual, Budget, or Encumbrance balances. If you choose to archive budget balances, you must also enter a Budget name. You cannot enter All.
6. Enter the Period To which you want to archive. General Ledger will archive all periods in the range specified in the Period From and Period To fields.
7. Choose Archive / Purge. General Ledger submits a concurrent request to archive your balances. The Archive program copies account balances from the GL_BALANCES table to the GL_ARCHIVE_BALANCES table for the range of periods you requested.
8. Review the Archive and Purge Audit Report to verify that the data for all periods you requested was successfully archived. We also recommend that you keep a written confirmation of the number of

records you archived. You can compare this number to the number of records purged when you run the purge utility.

9. Export the archive tables and copy the export files to tape.
10. Purge your data.

▶ **To archive journals:**

1. Make sure you are using the set of books for the data you want to archive. You can only archive and purge data for the current set of books.
2. Navigate to the Archive and Purge window.
3. Select Journals from the poplist.

   General Ledger automatically displays (in the field, Periods From) the earliest accounting period in your set of books that has not already been successfully archived and purged. You must archive and purge data for your oldest period first.
4. Select the Archive Journals checkbox.
5. Select the Balance Type you want to archive. You can archive Actual, Budget, or Encumbrance journals. If you choose to archive budget journals, you must also enter a Budget name. You cannot enter All.
6. Enter the Period To which you want to archive. General Ledger will archive all periods in the range specified in the Period From and Period To fields.
7. Choose Archive / Purge. General Ledger submits a concurrent request to copy journal details from the GL_JE_BATCHES, GL_JE_HEADERS and GL_JE_LINES tables to the GL_ARCHIVE_BATCHES, GL_ARCHIVE_HEADERS and GL_ARCHIVE_LINES tables for the accounting periods you requested. If you imported journal references along with your actual journal entries, General Ledger also copies reference details from the GL_IMPORT_REFERENCES table to the GL_ARCHIVE_REFERENCES table.
8. Review the Archive and Purge Audit Report to verify that the data for all periods you requested was successfully archived. We also recommend that you keep a written confirmation of the number of records you archived. You can compare this number to the number of records purged when you run the purge utility.
9. Export the archive tables and copy the export files to tape.

10. Purge your data.

See Also

Opening and Closing Periods: page 6 – 119

Submitting a Request (*Oracle Applications User's Guide*)

Archive and Purge Audit Report: page 10 – 79

Creating a Tablespace for Archived Data

Before you archive data, consult your Database Administrator to create a tablespace large enough to hold the data you want to archive.

▶ **To calculate the amount of space you need for archiving:**

1. Determine how many actual rows for your set of books are in the GL_BALANCES table for the fiscal year you want to archive using the following SQL statement:

```
select count(*)
from GL_BALANCES
where PERIOD_YEAR = [your archive year]
and ACTUAL_FLAG = 'A'
and SET_OF_BOOKS_ID =
(select SET_OF_BOOKS_ID
from GL_SETS_OF_BOOKS
where NAME=[your set of books name];
```

2. Determine how many rows are in the GL_JE_BATCHES table for the fiscal year you want to archive using the following SQL statement:

```
select count(*)
from GL_JE_BATCHES
where DEFAULT_PERIOD_NAME in [list of periods]
and ACTUAL_FLAG='A'
and SET_OF_BOOKS_ID =
(select SET_OF_BOOKS_ID
from GL_SETS_OF_BOOKS
where NAME=[your set of books name];
```

3. To determine how many rows are in the GL_JE_HEADERS or GL_JE_LINES tables for the fiscal year you want to archive, use the previous SQL statement, substituting GL_JE_HEADERS or

GL_JE_LINES for GL_JE_BATCHES and PERIOD_NAME for DEFAULT_PERIOD_NAME.

4. Determine how many rows are in GL_IMPORT_REFERENCES table for the fiscal year you want to archive, using the following SQL statement:

```
select count(*)
from GL_IMPORT_REFERENCES
where JE_BATCH_ID =
(select JE_BATCH_ID
from GL_JE_BATCHES
where DEFAULT_PERIOD_NAME in  [list of periods]
and ACTUAL_FLAG='A'
and SET_OF_BOOKS_ID =
(select SET_OF_BOOKS_ID
from GL_SETS_OF_BOOKS
where NAME=[your set of books name];
```

5. Determine the amount of space needed to archive the rows you want from the appropriate table(s). To do this, you must determine the average size of a row in each of those tables. First, determine the total number of rows in each table using the following SQL statement:

```
select count (*)
from [table name]
```

6. Consult your System Administrator to determine the total table size. Divide this table size by the total number of rows in the table to get the average size of a row in that table. Finally, multiply that average size by the number of rows you want to archive, as determined above.

Attention: Contact your Database Administrator if your tablespace is not large enough to store your archive data.

7. Select the archive tablespace and storage parameters for which to store the following interim tables using the Storage Parameters window:

GL_ARCHIVE_BALANCES
GL_ARCHIVE_BATCHES
GL_ARCHIVE_HEADERS
GL_ARCHIVE_LINES
GL_ARCHIVE_REFERENCES

See Also

Setting the Storage Parameters: page 6 – 117

Exporting Archived Data

After archiving your account balance and journal data, your Database Administrator should export the archive tables from your database to an operating system file.

▶ **To export the archive tables:**

1. Make sure there is enough disk space for your export file. You will need about 75% of the space you needed for your tables.
2. Use the ORACLE RDBMS export utility to export the archive tables.
3. Make sure that your export was successful and verify that there are no errors. If you continue with the following steps without a successful export, you might lose valuable financial data. All of these conditions MUST be satisfied for a successful export:
   - Make sure that an export file has been created in your directory and that the file is not empty.
   - Look for normal completion of the export file (the last word of your export file should be 'EXIT').
   - Carefully monitor the export process while it is running, and look for error messages.
   - Make sure that the number of rows exported (as counted by the export program) is the same as the number of rows that you counted for the range of periods being archived.
   - Look for other errors in the log file, such as invalid parameters, errors in the export command line, not enough disk space for the export file, etc. The export process stops whenever it finds an error record.

   If there are any errors, correct them and rerun the export.
4. Copy the export file to tape.

Attention: Verify that your backup procedure is successful. If you fail to backup the export file successfully and continue with the next step, you might lose valuable financial data.

5. After successfully completing the previous steps, delete the export file from your directory.

See Also

ORACLE RDBMS Utilities User's Guide

Purging Archived Account Balances and Journals

After archiving account balances and journal detail, purge the data. Except for translated balances, you can only purge data for accounting periods that have been archived. Translated balances cannot be archived; they can only be purged.

If possible, run the purge utility when there are no users on the system. This avoids degrading performance and response time during business hours.

Prerequisites

- ❑ Archive your balances, journal details and associated references.
- ❑ Use the ORACLE RDBMS export utility to export balance and journal archive tables from your database to an operating system file. Save the operating system file to tape.

▶ **To purge account balances:**

1. Navigate to the Archive and Purge window.

   General Ledger displays your Set of Books Name. You can only purge data for the current set of books.

2. Select Balances from the poplist.

   General Ledger automatically displays (in the field, Periods From) the earliest accounting period in your set of books that has not already been successfully purged. You must purge data for your oldest period first.

3. Select the Purge Balances checkbox.

4. Select the Balance Type you want to purge. You can purge Actual, Budget, or Encumbrance balances. If you choose to purge budget balances, you must also enter a Budget name. You cannot enter All.

5. Enter the Period To which you want to purge. General Ledger will purge all periods in the range specified in the Period From and Period To fields.
6. Choose Archive / Purge. General Ledger submits a concurrent request to delete the archived records from the GL_BALANCES table for the range of periods you requested.
7. Review the Archive and Purge Audit Report to ensure that the purge process completes successfully. Compare the number of records purged to the number of records archived for each period.
8. Export, drop and reimport the new GL_BALANCES table to shrink the size of the table on your system and reclaim disk space. You will also notice increased performance by reducing fragmentation.
   - Export the purged GL_BALANCES table and verify the export.
   - Drop your archive tables. To drop your Balances table, run the following SQL command:

     drop table GL_ARCHIVE_BALANCES;
   - Import the GL_BALANCES table

▶ **To purge journals:**

1. Navigate to the Archive and Purge window.

   General Ledger displays your Set of Books Name. You can only purge data for the current set of books.
2. Select Journals from the poplist.

   General Ledger automatically displays (in the field, Periods From) the earliest accounting period in your set of books that has not already been successfully purged. You must purge data for your oldest period first.
3. Select the Purge Journals checkbox.
4. Select the Balance Type you want to purge. You can purge Actual, Budget, or Encumbrance journals. If you choose to purge budget journals, you must also enter a Budget name. You cannot enter All.
5. Enter the Period To which you want to purge. General Ledger will purge all periods in the range specified in the Period From and Period To fields.
6. Choose Archive / Purge. General Ledger submits a concurrent request to delete the archived records from the GL_JE_BATCHES,

GL_JE_HEADERS, GL_JE_LINES, and GL_IMPORT_REFERENCES tables.

7. Review the Archive and Purge Audit Report to ensure that the Purge process completed successfully. Compare the number of records purged to the number of records archived for each period.

8. Export, drop and reimport the new GL_JE_BATCHES, GL_JE_HEADERS, GL_JE_LINES, and GL_IMPORT_REFERENCES tables to shrink the size of these tables and reclaim disk space. You will also notice increased performance by reducing fragmentation.

   - Export the purged GL_JE_BATCHES, GL_JE_HEADERS, GL_JE_LINES, and GL_IMPORT_REFERENCES tables and verify the export.
   - Drop your archive tables. To drop your Journal Details and References tables, run the following SQL command, substituting GL_ARCHIVE_HEADERS, GL_ARCHIVE_LINES, or GL_ARCHIVE_REFERENCES for the table name:

     drop table [table name],

   - Import the GL_JE_BATCHES, GL_JE_HEADERS, GL_JE_LINES, and GL_IMPORT_REFERENCES tables.

▶ **To purge translated balances:**

1. Navigate to the Archive and Purge window.

   General Ledger displays your Set of Books Name. You can only purge data for the current set of books.

2. Select Translated Balances from the poplist.

3. Select the Balance Type you want to purge. You can purge translated Actual or Budget balances. If you choose to purge translated budget balances, you must also enter a Budget name. You cannot enter All.

4. Enter the Currency whose translated balances you want to purge.

   General Ledger automatically displays (in the field, Periods To) the latest translated period for the balance type and the currency. You cannot change this value.

5. Enter the Period From which you want to purge. You change this to any earlier period, going back as far as the earliest translated period for the balance type and currency. General Ledger will

purge all periods in the range specified in the Period From and Period To fields.

6. Choose Purge. General Ledger submits a concurrent request to delete the translated balances for the range of periods you requested.
7. Review the Archive and Purge Audit Report to ensure that the purge process completes successfully.

See Also

Submitting a Request (*Oracle Applications User's Guide*)

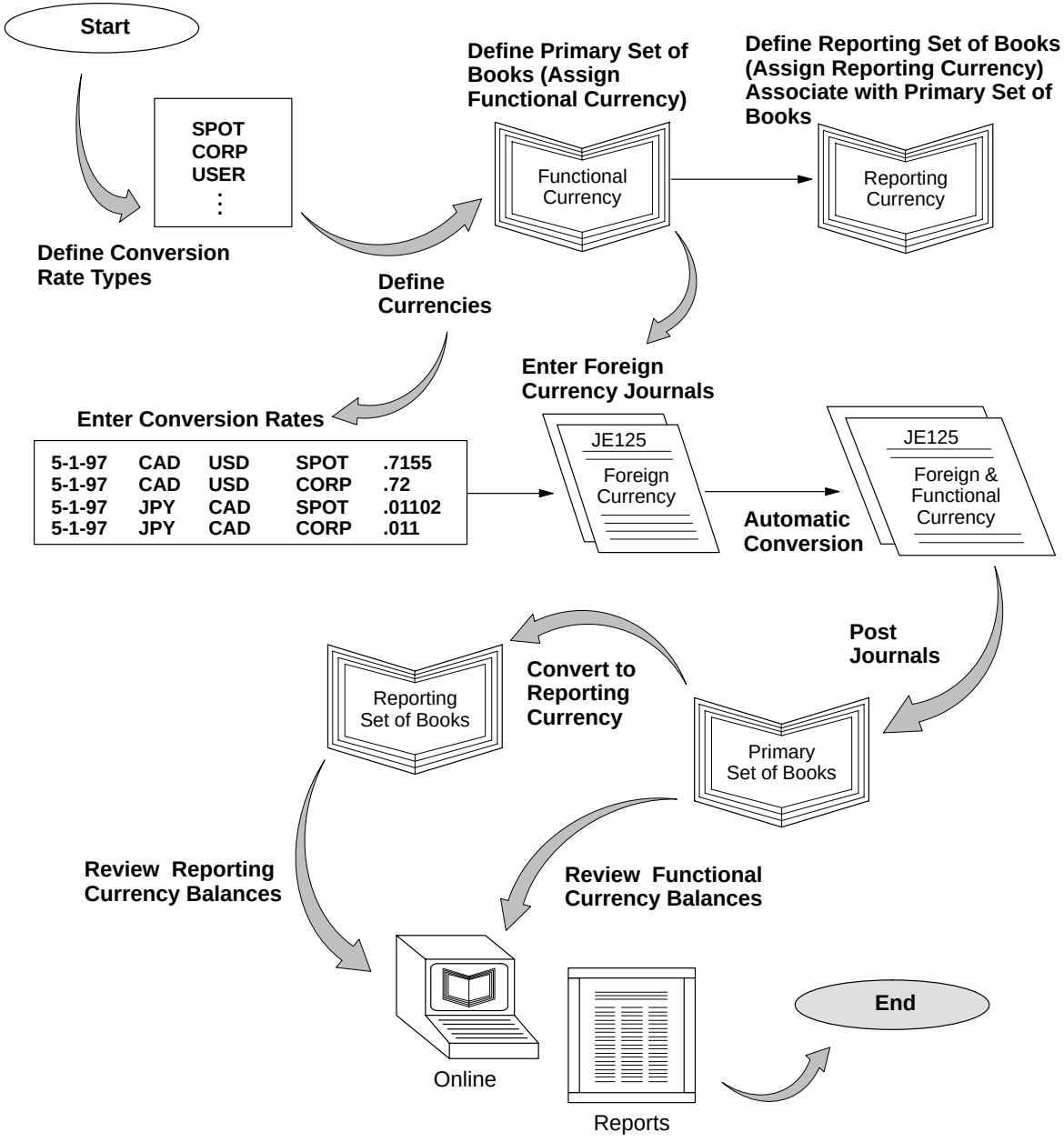
Opening and Closing Periods: page 6 – 119

Archive and Purge Audit Report: page 10 – 79

CHAPTER

7 Multi–Currency

Overview of Multi–Currency Accounting



▶ **To set up multi–currency accounting:**

1. Define the conversion rate types you want to use to maintain daily exchange rates and to enter foreign currency journals. General Ledger comes with four predefined conversion rate types: Spot, Corporate, User, and EMU Fixed. See: Defining Conversion Rate Types: page 7 – 11.
2. Define and enable the currencies you want to use. General Ledger predefines all ISO currencies, but you can define as many additional currencies as you need. See: Defining Currencies: page 7 – 6.
3. Assign a functional currency to your set of books. General Ledger records all transactions and maintains all of your account balances in the functional currency. See: Defining Sets of Books: page 6 – 46.
4. If you use Multiple Reporting Currencies, assign reporting currencies to your reporting sets of books. See: Multiple Reporting Currencies Overview: page 7 – 49.
5. Define a Cumulative Translation Adjustment account for your set of books. Set the account type of your Cumulative Translation Adjustment account to:

   - **Owner's Equity:** to create a translation adjustment on your balance sheet.
   - **Revenue or Expense:** to create a translation gain / loss on your income statement.

   General Ledger automatically posts any net adjustments resulting from currency translation to this account in accordance with SFAS #52 (U.S.).
6. Define an account to use to record unrealized gains and losses that arise when you revalue account balances that are denominated in a foreign currency. See: Defining Accounts: page 6 – 31 and Revaluing Balances: page 7 – 32.
7. Enter the daily rates you will need. Typically, you will enter rates to convert foreign currency journal entries into your functional and reporting currencies. See: Entering Daily Rates: page 7 – 13.

   If you do not want to predefine daily rates, you can use the conversion rate type User to enter daily rates at the time you enter journals.

   > **Note:** If you have average balance processing enabled in your set of books, you must define a daily rate on or before the first day of the first year for which you want to translate balances.

8. Enter period rates for running foreign currency revaluation or translation. See: Entering Period Rates: page 7 – 21.

9. Enter historical rates or amounts to translate balances in your owner's equity accounts in accordance with SFAS #52 (U.S.). General Ledger also uses historical rates and amounts to remeasure selected account balances for companies in highly inflationary economies. See: Entering Historical Rates: page 7 – 28.

▶ **To work with multiple currencies in General Ledger:**

1. Update your daily conversion rates regularly.

2. Enter or import foreign currency journals. If you use the conversion rate type User, enter the currency conversion rate when you enter journals. See: Entering Foreign Currency Journals: page 1 – 16.

3. Post your foreign currency journal entries to an open period. General Ledger stores the foreign currency amount associated with each journal line, in addition to the converted functional currency equivalent. See: Posting Journal Batches: page 1 – 116.

4. Revalue asset and liability accounts whose balances are denominated in a foreign currency. General Ledger creates a journal entry to adjust the balances for exchange rate fluctuations in accordance with SFAS #52 (U.S.). Note that General Ledger creates the revaluation adjustments in your functional currency. See: Revaluing Balances: page 7 – 32.

5. Post the revaluation journal batch to adjust your unrealized gain / loss account for exchange rate fluctuations. See: Posting Journals: page 1 – 116.

6. Translate account balances before consolidating sets of books with different functional currencies, or to report account balances in an alternate currency. You can translate actual or budget balances. See: Translating Balances: page 7 – 37.

   Note: If you use Multiple Reporting Currencies, you can report account balances in an alternate currency directly from your reporting sets of books. See: Multiple Reporting Currencies Overview: page 7 – 49.

7. Review entered and converted foreign currency balances online using the Account Inquiry window. You can also review translated amounts online using the Account Inquiry window. See: Performing an Account Inquiry: page 4 – 4.

Note: You must have previously translated your account balances to the foreign currency before you perform the translated account balance inquiry.

8. Run foreign currency Trial Balance reports. Use the:

   - Detail, Summary1, Summary2, or Translation Trial Balances to view translated account balances after you run translation.
   - Foreign Currency Detail, Foreign Currency Summary1, or Summary2 Trial Balances to view balances entered in a foreign currency.
   - Foreign Currency General Ledger Report to reconcile revaluation journals after you run revaluation.

   See: Running Standard Reports and Listings: page 10 – 2.

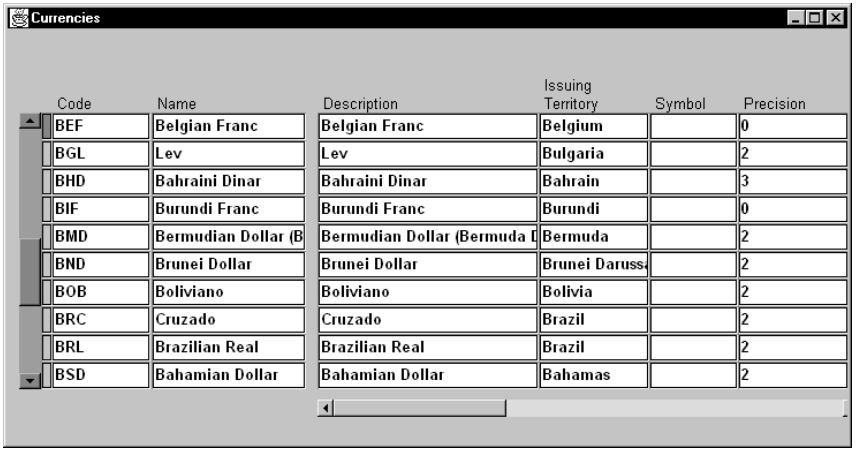
9. Produce foreign currency financial statements. Use the Financial Statement Generator to build custom reports to report on actual and budget translated account balances, as well as amounts entered in foreign currency. See: Overview of Financial Statement Generator: page 5 – 3.

Currencies

Defining Currencies

Use the Currencies window to define non-ISO (International Standards Organization) currencies, and to enable / disable currencies. Oracle Applications has predefined all currencies specified in ISO standard #4217.

To use a currency other than U.S. Dollars (USD), you must enable the currency. U.S. Dollars (USD) is the only currency that is enabled initially.



▶ **To define a new currency:**

1. Navigate to the Currencies window.
2. Enter a unique Code to represent your currency.

   Note: You cannot change a currency code after you enable the currency, even if you later disable that currency.
3. Enter the Name and Description of the currency.
4. (Optional) Select the name of the Issuing Territory. Oracle Applications has predefined the names of countries (per ISO Standard #3166) that issue standard currencies.
5. Enter the Symbol for your currency.

Note: Some Oracle Applications use currency symbols when displaying amounts. Others, like General Ledger, do not.

6. Enter the Precision of the currency to designate the number of digits to the right of the decimal point used in regular currency transactions.
7. Enter the Extended Precision to designate the number of digits to the right of the decimal point used in calculations for this currency. The extended precision must be greater than or equal to the standard precision.

   Note: Some Oracle Applications use the extended precision. Others, like General Ledger, do not.
8. Enter the Minimum Accountable Unit to designate the smallest denomination used in this currency. Note that this might not correspond to the precision.
9. If you are defining the national currency of an EMU member state, define your Currency Derivation options.

   See: Defining European Monetary Union Relationships: page 7 – 8
10. (Optional) Enter Effective Dates for your currency. You can only enter transactions denominated in this currency for dates within the range. If you don't enter a start date, the currency is valid immediately. If you don't enter an end date, the currency is valid indefinitely.
11. Enable your currency.
12. Save your work.

▶ **To enable or disable a currency:**

1. Navigate to the Currencies window.
2. Query the Code or Name of the currency that you want to enable or disable.
3. Mark the Enabled check box to indicate that the currency can be used to enter transactions and record balances. Clear the check box to indicate that the currency cannot be used.
4. Save your work.

Defining European Monetary Union Relationships

Oracle Applications and General Ledger include specific features for defining the relationships between the official currency (Euro) of the European Monetary Union (EMU) and the national currencies of EMU member states. For each EMU currency, you define its Euro–to–EMU fixed conversion rate (see Notes below) and the effective starting date.

General Ledger comes with a predefined currency for the Euro, with a currency code of EUR. To use this predefined currency, you must activate it. To use a different currency code for the Euro, you must define a new Euro currency.

Notes

- When defining a new EMU currency or creating the EMU relationship for an existing currency, you must enter a currency derivation factor. This is the fixed conversion rate by which you multiply one Euro to derive the equivalent EMU currency amount.
- When defining a new EMU currency or creating the EMU relationship for an existing currency, you must enter an effective starting date. This is the date on which the relationship between the EMU currency and the Euro effectively starts.
- You ***must*** create the EMU relationship for your existing currency ***before*** you enter period rates for any period that is the same as or which follows the period of the effective starting date. For example, if your effective starting date is 04/20/1998, do not enter period rates for April or May of 1998 until you have created the EMU relationship for your existing currency.

  If you enter period rates first, you will have to delete those rates, then back out the effects of any journals that used the rates, before you create the EMU relationship. Otherwise, you can corrupt your General Ledger data.

▶ **To create an EMU relationship for an existing currency:**

1. Navigate to the Currencies window.
2. Query the currency for which you want to create an EMU relationship.
3. Select EMU Derived as the Currency Derivation Type.
4. Enter the Currency Derivation Factor between the Euro and the EMU currency.

5. Enter the Currency Derivation Effective starting date.
6. Save your work.

Suggestion: We recommend that you carefully check your entered period rates before creating an EMU relationship for your existing currency. You can corrupt your General Ledger data if you have entered rates for any period that is the same as or which follows the period of the effective starting date, if you do so before you create the EMU relationship for your existing currency. See: Entering Period Rates: page 7 – 21

▶ **To define a new EMU currency:**

1. Follow the steps for defining a currency.
2. While defining the currency, select EMU Derived as the Currency Derivation Type.
3. Enter the Currency Derivation Factor between the Euro and the EMU currency.
4. Enter the Currency Derivation Effective starting date.
5. Complete the steps for defining a currency.
6. Save your work.

▶ **To activate the predefined Euro currency:**

1. Navigate to the Currencies window.
2. Query the currency Code EUR.
3. Select Euro Currency as the Currency Derivation Type.
4. Mark the Enabled check box to indicate that the currency can be used to enter transactions and record balances.
5. Save your work.

▶ **To define a new Euro currency:**

1. Make sure the predefined Euro currency is deactivated.
2. Follow the steps for defining a currency. See: Defining Currencies: page 7 – 6.
3. While defining the currency, select Euro Currency as the Currency Derivation Type.
4. Complete the steps for defining a currency.

5. Save your work.

▶ **To deactivate the predefined Euro currency:**

1. Navigate to the Currencies window.
2. Query the currency Code EUR.
3. Delete any entry for the Currency Derivation Type. This field should be empty.
4. Unmark the Enabled check box to indicate that the currency cannot be used to enter transactions and record balances.
5. Save your work.

See Also

Oracle Applications and the Euro

Defining Currencies: page 7 – 6

Overview of Multi–Currency Accounting: page 7 – 2

Conversion Rates

Defining Conversion Rate Types

Use conversion rate types to automatically assign a rate when you convert foreign currency journal amounts to functional currency equivalents. You enter daily conversion rates for specific combinations of foreign currency, date, and conversion rate type.

When you enter a foreign currency journal, General Ledger automatically displays the predefined exchange rate based on the currency, rate type (unless you are using the User rate type), and conversion date you enter. When you have a User rate type, you enter the rate directly when you enter a foreign currency journal.

> **Additional Information:** If you want to enter different daily rates for the same combination of from–currency, to–currency, and conversion date, you must define separate conversion rate types.

General Ledger provides the following predefined daily conversion rate types:

Spot: An exchange rate which you enter to perform conversion based on the rate on a specific date. It applies to the immediate delivery of a currency.

Corporate: An exchange rate you define to standardize rates for your company. This rate is generally a standard market rate determined by senior financial management for use throughout the organization.

User: An exchange rate you specify when you enter a foreign currency journal entry.

EMU Fixed: An exchange rate General Ledger provides automatically when you enter journals (after the EMU effective starting date) using a foreign currency that has a fixed relationship with the Euro.

See: *Oracle Applications and the Euro*

You can use these predefined rate types to enter exchange rates, or you can define additional conversion rate types. After defining a conversion rate type, enter daily rates using that rate type.

▶ **To define a new conversion rate type:**

1. Navigate to the Conversion Rate Types window.

2. Enter a Name and Description for the new conversion rate type.
3. Save your work.

See Also

Entering Foreign Currency Journals: page 1 – 16

Defining Currencies: page 7 – 6

Overview of Multi–Currency Accounting: page 7 – 2

Entering Daily Rates

General Ledger uses daily rates to perform foreign currency journal conversions. You can maintain daily conversion rates between any two non–EMU currencies that you have enabled in your applications instance. For EMU currencies, you can only enter daily rates between the EMU currency and other currencies if the date precedes the EMU currency's effective starting date.

If you use General Ledger's Multiple Reporting Currencies feature, your daily rates are used to convert your primary set of books' journals to the appropriate reporting currencies when the journals are copied to your reporting sets of books. Your daily rates must be defined before you post journals in your primary set of books.

> **Additional Information**: If you have average balance processing enabled in your set of books, you must define a daily rate on or before the first day of the first year for which you want to translate balances.
>
> **Note:** General Ledger maintains ***one set of daily rates*** for all sets of books within an Applications instance. In earlier releases, General Ledger maintained a set of rates for each set of books.

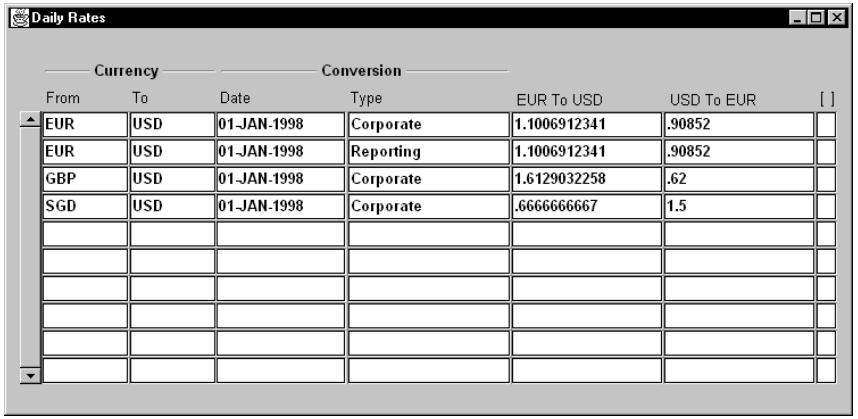
Entering Foreign Currency Journals

If you specify a foreign currency, conversion date, and conversion rate type when entering journals, General Ledger will automatically display the daily rate you defined to convert the foreign currency to your functional currency, for the specified date and rate type. General Ledger calculates functional debit and credit equivalents by multiplying the debits and credits entered in a foreign currency by the retrieved daily rate.

See: Entering Foreign Currency Journals: page 1 – 16

Daily Rates in Oracle Receivables

If you enter exchange rates in the Daily Rates window, Oracle Receivables will display the appropriate rate for a particular transaction date in the QuickCash, Receipts, Apply Miscellaneous Transactions, Credit Memos, and Transactions windows. If you do not maintain daily rates, you can still enter exchange rates manually when you enter your foreign currency receipts, debit memos, on–account credits, invoices, deposits, and guarantees.



Prerequisites

- ❑ Define and enable your currencies.
- ❑ Define your conversion rate types.

  Additional Information: If you want to enter different daily rates for the same combination of from–currency, to–currency, and conversion date, you must define separate conversion rate types. See: Defining Conversion Rate Types: page 7 – 11.

- ❑ Have your system administrator set the profile option Daily Rates Window: Enforce Inverse Relationship During Entry.

▶ **To enter a daily conversion rate:**

1. Navigate to the Daily Rates window.
2. Enter the From–Currency — the currency you want to convert from using the rates you enter. You can choose any enabled currency except STAT.

   General Ledger automatically displays the functional currency for your set of books as the To–Currency — the currency to which you want to convert.

   Additional Information: If your functional currency is an EMU currency, the to–currency defaults to the Euro. See: Defining European Monetary Union Relationships: page 7 – 8.

3. As needed, change the To–Currency. If you enter the same currency as your from–currency, you will receive an error.

4. Enter the Conversion Date and Type. When you use this date and rate type to enter journals, General Ledger automatically displays the rate you define here.

5. Enter the conversion rate you want General Ledger to use to convert your from–currency amounts into your to–currency equivalents. General Ledger automatically calculates the inverse of the rate and displays it in the adjacent column.

   If the profile option Daily Rates Window: Enforce Inverse Relationship During Entry is set to Yes, General Ledger ensures that the rates in both columns always have an inverse relationship. If either rate is changed General Ledger automatically recalculates the other as the inverse of the changed rate.

   If the profile option is set to No, General Ledger will not enforce the inverse relationship. You can change either of the rates independently.

   - Enter a rate in the first column that converts your from–currency to your to–currency. This is the rate that you multiply your from–currency amount by to determine the to–currency equivalent. For example, to convert AUD to USD (Australian Dollars to U.S. Dollars), enter .7793 if the rate is .7793 U.S. dollars per Australian dollar.
   - Enter a rate in the second column that converts your to–currency to your from–currency. This is the rate that you multiply your to–currency amount by to determine the from–currency equivalent. For example, to convert USD to AUD (U.S. Dollars to Australian Dollars), enter 1.2832 if the rate is 1.2832 Australian dollars per U.S. dollar.

     Note: If you have the profile option Journals: Display Inverse Rate set to Yes, General Ledger will display inverse exchange rates in the Enter Journals and other windows. For example, assume that the profile option is set to Yes and your functional currency is USD. If you enter the AUD to USD rate as .7793 in the Daily Rates window, General Ledger will display the inverse rate, or 1.2832, in the Enter Journals window when you create a foreign currency journal using AUD as the foreign currency.

See Also

Multiple Reporting Currencies Overview: page 7 – 49

Loading Rates Automatically: page 7 – 16

Entering Foreign Currency Journals: page 1 – 16

Defining Currencies: page 7 – 6

Translating Balances: page 7 – 37

Revaluing Balances: page 7 – 32

Overview of Multi–Currency Accounting: page 7 – 2

Setting General Ledger Profile Options: page B – 2

Loading Daily Rates Automatically

General Ledger provides the GL_DAILY_RATES_INTERFACE table that you can use to automatically insert, update, or delete daily rates in the GL_DAILY_RATES table. General Ledger validates the rows in the interface table before making changes in the GL_DAILY_RATES table.

Warning: Always use the interface table to load your daily rates into General Ledger. Do not load rates directly into the GL_DAILY_RATES table, since this can corrupt your daily rates data.

When General Ledger processes the interface table, the system follows the behavior described below:

- If you specify a range of conversion dates, the system inserts, updates, or deletes one row in GL_DAILY_RATES for each date in your range. For example, if you specify:

  ```
  From–currency:          JPY
  To–currency:            USD
  Conversion date range:  01–OCT–97 to 03–OCT–97
  User conversion type:   Spot
  Conversion rate:        .0083
  ```

  ... and you are inserting new rates, General Ledger will insert three new rows into GL_DAILY_RATES with the following information:

  ```
  JPY  USD  01–OCT–97  Spot  .0083
  JPY  USD  02–OCT–97  Spot  .0083
  JPY  USD  03–OCT–97  Spot  .0083
  ```

- General Ledger automatically inserts, updates, or deletes the corresponding inverse rates rows in GL_DAILY_RATES. Using the same example as above, General Ledger will insert three additional rows into GL_DAILY_RATES with the following information:

  ```
  USD  JPY  01–OCT–97  Spot  120.482
  USD  JPY  02–OCT–97  Spot  120.482
  ```

```
USD  JPY  03-OCT-97  Spot  120.482
```

The GL_DAILY_RATES_INTERFACE Table

The insert, update, or deletion of rates in GL_DAILY_RATES is done automatically by database triggers on the GL_DAILY_RATES_ INTERFACE table. You do not need to run any import programs. You only need to develop an automated process that populates the interface table with your daily rates information.

The columns in GL_DAILY_RATES_INTERFACE are described below.

Column Name	Null?	Type
FROM_CURRENCY	NOT NULL	VARCHAR2 (15)
TO_CURRENCY	NOT NULL	VARCHAR2 (15)
FROM_CONVERSION_DATE	NOT NULL	DATE
TO_CONVERSION_DATE	NOT NULL	DATE
USER_CONVERSION_TYPE	NOT NULL	VARCHAR2 (30)
CONVERSION_RATE	NOT NULL	NUMBER
MODE_FLAG	NOT NULL	VARCHAR2 (1)
INVERSE_CONVERSION_RATE		NUMBER
USER_ID		NUMBER (15)
ERROR_CODE		VARCHAR2 (30)
LAUNCH_RATE_CHANGE		VARCHAR2 (1)
CONTEXT		VARCHAR2 (150)
ATTRIBUTE1		VARCHAR2 (150)
ATTRIBUTE2		VARCHAR2 (150)
ATTRIBUTE3		VARCHAR2 (150)
ATTRIBUTE4		VARCHAR2 (150)
ATTRIBUTE5		VARCHAR2 (150)
ATTRIBUTE6		VARCHAR2 (150)
ATTRIBUTE7		VARCHAR2 (150)
ATTRIBUTE8		VARCHAR2 (150)
ATTRIBUTE9		VARCHAR2 (150)
ATTRIBUTE10		VARCHAR2 (150)
ATTRIBUTE11		VARCHAR2 (150)

Table 7 – 1 GL_DAILY_RATES_INTERFACE Table (Page 1 of 2)

Column Name	Null?	Type
ATTRIBUTE12		VARCHAR2 (150)
ATTRIBUTE13		VARCHAR2 (150)
ATTRIBUTE14		VARCHAR2 (150)
ATTRIBUTE15		VARCHAR2 (150)
USED_FOR_AB_TRANSLATION		VARCHAR2 (1)

Table 7 – 1 GL_DAILY_RATES_INTERFACE Table (Page 2 of 2)

Required and Conditionally Required Columns

The field descriptions below are based on the example below.

FROM_CURRENCY: The source currency applicable to the conversion rate. The amount denominated in the from–currency multiplied by the conversion rate gives the amount denominated in the to–currency.

TO_CURRENCY: The target currency applicable to the conversion rate.

FROM_CONVERSION_DATE: The starting date of the range of dates for which rows will be inserted into GL_DAILY_RATES. General Ledger will insert one row for each date in the range. Each date will have the same conversion rate you specify.

TO_CONVERSION_DATE: The ending date of the range of dates for which rows will be inserted into GL_DAILY_RATES.

> **Additional Information:** The range of dates specified by FROM_CONVERSION_DATE and TO_CONVERSION_DATE cannot exceed 366 days.

USER_CONVERSION_TYPE: The conversion type that users see displayed in the Daily Rates window. General Ledger automatically converts the user conversion type into the conversion type ID that is stored in the GL_DAILY_RATES table.

CONVERSION_RATE: The currency conversion rate. This is the rate by which the amount denominated in the from–currency is multiplied to arrive at the amount denominated in the to–currency.

> **Additional Information:** If the row you are entering in the interface table is to delete rates in GL_DAILY_RATES, enter a dummy CONVERSION_RATE.

MODE_FLAG: For each row, enter 'D' if you want to delete matching rows from the GL_DAILY_RATES table. Enter 'I' if you want to insert new rows.

> **Additional Information:** If you specify 'I' as the MODE_FLAG and the combination of from–currency, to–currency, conversion date, and user conversion type already exist in GL_DAILY_RATES, the existing rate will be updated with the new rate you specified in the interface table.
>
> If you specify 'D' as the MODE_FLAG, General Ledger will also delete corresponding inverse rates rows in GL_DAILY_RATES.
>
> **Note:** Any rows you enter in GL_DAILY_RATES_INTERFACE that fail validation will remain in the interface table and will not be moved to GL_DAILY_RATES. Also, the mode flag will change to X and the error code column will be populated. Use a SQL*Plus SELECT statement to check if any of the rows you loaded into the interface table failed validation.
>
> You cannot reprocess rejected rows that remain in the interface table after failing validation. To process the correct data, you must first delete the rejected rows from the interface table then enter the correct data as new rows in the table. The new data will be processed as usual.

Optional Columns

INVERSE_CONVERSION_RATE: The inverse of the conversion rate. This is the rate by which the amount denominated in the to–currency is multiplied to arrive at the amount denominated in the from–currency.

> **Additional Information:** If you do not provide this value, General Ledger will calculate the inverse rate from the CONVERSION_RATE column and insert the appropriate inverse rate rows into GL_DAILY_RATES.

USER_ID: The user ID of the person who is adding rows to the interface table. To determine the user ID for a specific user name, use the following SQL*Plus statement:

```
select user_id
from fnd_user
where user.name='<user name>'
```

LAUNCH_RATE_CHANGE: If you want the rate change program to run automatically, enter a 'Y' in the LAUNCH_RATE_CHANGE column for ***one row*** of the rates you are loading. Leave this column

blank for the remaining rows. Otherwise, multiple concurrent requests will be launched when only one is required to load all of your rates.

When a daily rate has changed, the rate change program will outdate average translations in those average balance sets of books that use the changed daily rate.

CONTEXT: The descriptive flexfield context.

ATTRIBUTE1 through ATTRIBUTE15: Any descriptive flexfield information associated with the daily rate.

Other Columns

ERROR_CODE: The text of the error message you receive if the row in the interface table failed validation. This column is used by the system. No user entry is needed.

USED_FOR_AB_TRANSLATION: This column is used internally by General Ledger when copying rates to GL_DAILY_RATES. Do not make any entries in this column.

See Also

Entering Daily Rates: page 7 – 13

Defining Currencies: page 7 – 6

Multiple Reporting Currencies Overview: page 7 – 49

Entering Period Rates

You can maintain period–average, period-end, and revaluation exchange rates for any foreign currency you have enabled. General Ledger uses:

- Period–average and period-end rates when you translate your actual and budget account balances.
- The revaluation rate when you revalue account balances that are denominated in a foreign currency.

General Ledger performs both translation and revaluation in accordance with SFAS #52 (U.S.).

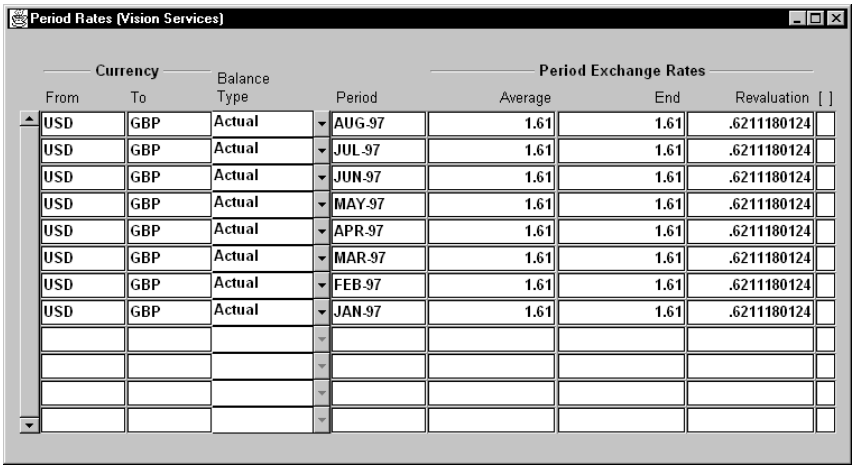
Note: If you change a period rate after you've already run translation, you must retranslate your account balances for the period whose rate has changed.

Warning: If your functional currency is that of a European Monetary Union (EMU) member state, you ***must*** create the EMU relationship for your existing currency ***before*** you enter period rates for any period that is the same as or which follows the period of your effective starting date in the EMU.

For example, if your effective starting date is 04/20/1998, do not enter period rates for April or May of 1998 until you have created the EMU relationship for your existing currency.

If you enter period rates first, you will have to delete those rates, then back out the effects of any journals that used the rates, before you create the EMU relationship. Otherwise, you can corrupt your General Ledger data.

See: Defining European Monetary Union Relationships: page 7 – 8.



Prerequisite

- ❑ Define and enable your currencies.
- ❑ Define your set of books.

▶ **To enter a period rate:**

1. Navigate to the Period Rates window.
2. Enter the Currency you want to translate To. You can choose any enabled currency except the functional currency of your set of books, or STAT.

   General Ledger automatically displays the functional currency for your set of books as the From currency.
3. Choose the Balance Type to which the period rates apply. Enter Actual if you want to enter rates for your actual balances, or Budget if you want to enter rates for your budget balances.
4. Enter the accounting Period to which the rates apply. For actual balances, you can maintain period rates for any open, future-enterable, or closed accounting period. For budget balances, you can maintain period rates for any period up to the last period of the latest open budget year.
5. Enter the Period–Average rate for the accounting period. General Ledger uses the period–average rate to perform foreign currency translation in accordance with SFAS #52 (U.S.). Typically, you use period–average rates to translate income statement accounts.

Enter the rate that you multiply your functional currency amount by to determine the foreign currency equivalent. For example, if your functional currency is USD (U.S. Dollars) and you want to translate your balances to JPY (Japanese Yen), enter 126.275 if the average exchange rate is 126.275 yen per dollar.

6. Enter the Period-End rate for your accounting period. General Ledger enters the inverse of the period–end rate as the revaluation rate. If you want, you can skip the period-end rate and enter the revaluation rate directly.

   General Ledger uses period-end rates to perform foreign currency translation in accordance with SFAS #52 (U.S.). Typically, you translate balance sheet accounts using period-end rates.

   Enter the rate that you multiply your functional currency amount by to determine the foreign currency equivalent. For example, if your functional currency is USD (U.S. Dollars) and you want to translate your balances to JPY (Japanese Yen), enter 126.87 if the period-end rate is 126.87 yen per dollar.

7. If you did not enter a period–end rate, enter the Revaluation rate. General Ledger enters the inverse of the revaluation rate as the period-end rate.

   General Ledger uses the revaluation rate when you run revaluation.

See Also

Translating Balances: page 7 – 37

Revaluing Balances: page 7 – 32

Defining Calendars: page 6 – 39

Defining Currencies: page 7 – 6

Overview of Multi–Currency Accounting: page 7 – 2

Using Period Rates with European Monetary Union Currencies

General Ledger is able to derive certain period–average and period–end rates when the to–currency has a Euro, EMU, or Interim EMU currency derivation (see: Currency Derivations: page 7 – 25). In all other cases, you must specifically enter the appropriate rates using the Period Rates window.

The tables below summarize those situations when you must enter rates versus those where General Ledger is able to derive the rates.

Note: You cannot change derived rates.

Period–Average Rates

Currency Derivation of From–Currency (Note 4)	Currency Derivation of To–Currency			
	Other	**Euro**	**EMU**	**Interim EMU**
Other	Entered	Entered (Note 1)	Derived (Note 1)	Entered
Euro	Entered	N / A	Derived (Note 2)	Entered
EMU	Entered	Derived (Note 2)	Derived (Note 2)	Entered
Interim EMU	Entered	Entered	Entered	Entered

Table 7 – 2 Period–Average Rates (Page 1 of 1)

Period–End Rates

Currency Derivation of From–Currency (Note 4)	Currency Derivation of To–Currency			
	Other	**Euro**	**EMU**	**Interim EMU**
Other	Entered	Entered (Note 1)	Derived (Note 1)	Entered
Euro	Entered	N / A	Derived (Note 2)	Derived (Note 3)
EMU	Entered	Derived (Note 2)	Derived (Note 2)	Derived (Note 3)
Interim EMU	Entered	Derived (Note 3)	Derived (Note 3)	Derived (Note 3)

Table 7 – 3 Period–End Rates (Page 1 of 1)

Notes

1. After you close the Period Rates window, General Ledger runs the Maintain Euro Period Rates program. This program creates all of the derived rates noted in the table, based on the period–average

and period–end rates you've entered. See: Running the Maintain Euro Period Rates Program: page 7 – 26.

2. Rate are derived automatically when you open a new period or a new budget year. Also, every time you add or change an EMU currency, you should run the Maintain Euro Period Rates program to update your derived period rates.
3. The rate is derived from the Period Rates window when you enter the period–average rate for the period.
4. The from–currency is also your set of books' functional currency.

Currency Derivations

General Ledger recognizes four currency derivations that can result depending on the value of the Currency Derivation Type and Currency Derivation Effective fields of the Currencies window. These currency derivations are summarized in the table below.

Currency Derivation	Currency Derivation Type	Currency Derivation Effective	Examples and Notes
Other	Null (blank)	n/a	USD, JPY, AUD, etc. Currencies of countries that are not members of the European Monetary Union. **Note:** National currencies of EMU member states are treated as having a currency derivation of Other for periods preceeding their effective starting date in the European Monetary Union.
Euro	Euro Currency	n/a	EUR The official single currency of the European Monetary Union.

Table 7 – 4 Currency Derivations (Page 1 of 2)

Currency Derivation	Currency Derivation Type	Currency Derivation Effective	Examples and Notes
EMU	EMU Derived	Any day of the effective starting period.	FRF, DEM, BEF, etc. **Period Rates Note:** National currencies of EMU member states ***for all full periods*** following the effective starting date are considered to have a currency derivation of EMU.
Interim EMU	EMU Derived	Other than first day of the effective starting period.	FRF, DEM, BEF, etc. **Period Rates Note:** National currencies of EMU member states for the effective starting period are considered to have a currency derivation of Interim EMU. **Note:** Applies only when the effective starting date is not the first day of the period. Also, the currency derivation is only in effect for the first period. It becomes EMU for all subsequent periods.

Table 7 – 4 Currency Derivations (Page 2 of 2)

See Also

Entering Period Rates: page 7 – 21

Running the Maintain Euro Period Rates Program

The Maintain Euro Period Rates program creates derived period–average and period–end rates based on the period rates you've entered. For actual balances, the program creates derived rates for all closed, open, and future–enterable periods in your current set of books. For budget balances, the program creates derived rates for all periods up through the last period of the latest open budget year.

You must run the program through standard request submission (Submit Request window) whenever you add or change an EMU currency.

> **Note:** The Maintain Euro Period Rates program requires no parameters.

The Maintain Euro Period Rates program runs automatically in the following situations:

- **Entering Period Rates:** When you use the Period Rates window to enter period rates from an Other currency to the Euro currency, the Maintain Euro Period Rates program will run automatically after you close the Period Rates window.
- **Opening Periods:** If your set of books' functional currency is the Euro or an EMU currency, the Maintain Euro Period Rates program will run automatically after you open your first or subsequent accounting periods.
- **Opening a Budget Year:** If your set of books' functional currency is the Euro or an EMU currency, the Maintain Euro Period Rates program will run automatically after you open your first or subsequent budget years. Derived rates will be created for each period in your budget year.

See Also

Using Period Rates with European Monetary Union Currencies: page 7 – 23

Entering Period Rates: page 7 – 21

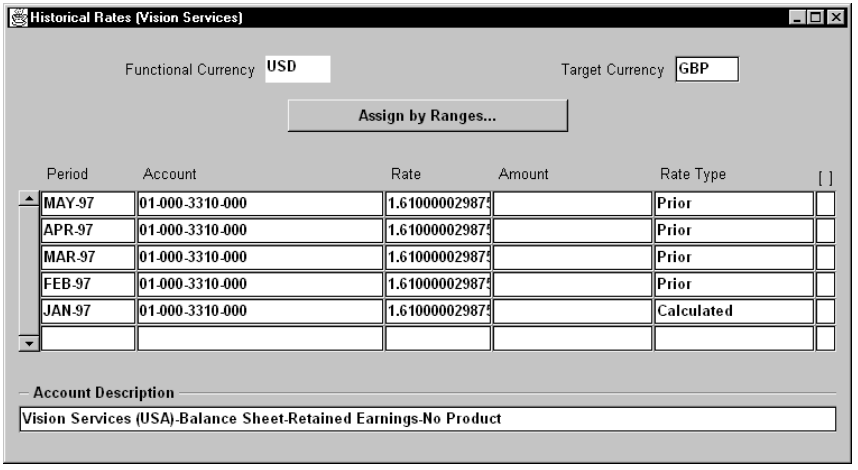
Entering Historical Rates

Enter historical rates or amounts for translating actual and budget account balances. You may enter rates for any foreign currency you have enabled.

You can assign historical rates to accounts, either individually or by range. Generally, you enter rates only for specific balance sheet accounts. For example, under SFAS #52 (U.S.), you use historical rates to translate your owners' equity account balances.

If you have average balance processing enabled for your set of books, you enter separate historical rates for standard and average balances for specific balance sheet accounts.

> **Note:** If you change a historical rate after you've already run translation, you must retranslate your account balances for the period whose rate has changed.



Prerequisites

- ❑ Define and enable your currencies.
- ❑ Define your set of books.

▶ **To enter a historical rate for a specific account:**

1. Navigate to the Historical Rates window.
2. Enter the Target Currency for which you want to enter rates. You can enter any foreign currency as the Target Currency.

3. Enter the Period to which the historical rate applies.
4. Enter the Account to which the rate applies.
5. Enter either a Rate or Amount.

   See: Translating Balances: page 7 – 37 for a discussion of how General Ledger determines the translated balance from the rate or amount you enter on the Historical Rates window.
6. If you have average balance processing enabled, choose a Usage type to apply the rate to Standard or Average balances.

   Additional Information: You can use the Assign by Ranges window to define the same rate for both standard and average balances.

   Note: If average balance processing is not enabled in your set of books, the usage field will not appear in the Historical Rates window.
7. Select Historical as the Rate Type. General Ledger overrides the period-end rate, if one exists, with rates associated with this type.

   Note: If you have average balance processing enabled, General Ledger will automatically enter Historical as the Rate Type.
8. Save your work.
9. Produce a Historical Rates Listing to see your historical rates, amounts and weighted-average rates.

▶ **To enter a historical rate for a range of accounts:**

1. Navigate to the Historical Rates window.
2. Enter the Target Currency for which you want to enter rates. You can enter any foreign currency as the Target Currency.
3. Choose the Assign by Ranges button.
4. Enter the Period, Rate or Amount, and Rate Type just as you would for individual accounts.

   Note: If you have average balance processing enabled, the Rate Type field will not appear.
5. (Optional) If average balance processing is enabled, select a Usage type to apply the rate to Standard, Average, or Standard & Average balances.
6. Enter an account Low and High for the range you want to assign the defined rate. You can assign the same rate to multiple account ranges.

7. Choose OK when you have entered all the ranges for the period, rate, and rate type.
8. Save your work. General Ledger runs a concurrent process to assign historical rates to the accounts in the designated ranges.
9. Produce a Historical Rates Listing to see your historical rates, amounts and weighted-average rates.

Automatically Assigned Rate Types

If you translate an owners' equity account for which you have not entered a historical rate for the period and to–currency, or an asset or liability account for which you have entered a previous historical rate, General Ledger automatically creates a historical rate and assigns it one of the rate types listed below. The information below also describes how General Ledger derives the historical rate it uses for the period and to–currency:

Prior: General Ledger uses the most recently entered historical rate or amount for your balance sheet accounts, and assigns it the rate type Prior. If you have average balance processing enabled, General Ledger rolls this historical rate or amount forward using the rate type Prior.

Period: If you have never defined a historical rate or amount for an owners' equity account, General Ledger uses:

- The period–average rate if the profile option GL: Owners Equity Translation Rule is set to PTD.
- The period-end rate if the profile option GL: Owners Equity Translation Rule is set to YTD.

In both cases, General Ledger assigns the rate type Period.

Calculated: This rate type is only used when the profile option GL: Owners Equity Translation Rule is set to YTD. It is only applicable to the first period of your fiscal year. If you have never defined a historical rate or amount for your retained earnings account, General Ledger calculates a rate and assigns it the rate type Calculated.

See Also

Defining Sets of Books: page 6 – 46

Historical Rates Listing: page 10 – 34

Overview of Multi–Currency Accounting: page 7 – 2

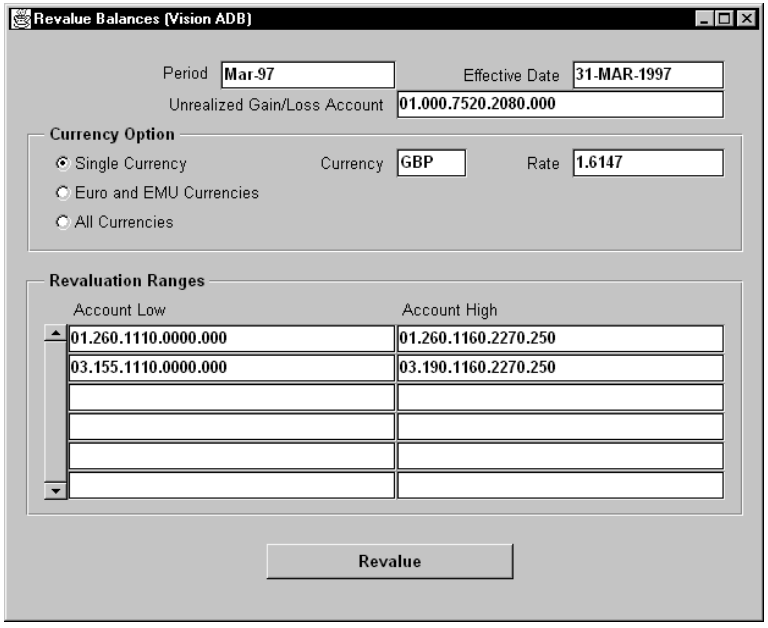
Revaluing Balances

You can revalue balance sheet accounts that are denominated in a foreign currency in accordance with SFAS 52 (U.S.). Revaluation reflects changes in conversion rates between the date of journal entry and the date of receipt / payment of the foreign currency amount. General Ledger posts the change in converted balances against the unrealized gain / loss account you specify. You can revalue a single account or ranges of accounts.

When you run revaluation, General Ledger creates a revaluation batch containing a separate journal entry for each revalued foreign currency. Note that General Ledger creates the revaluation adjustments in your functional currency. General Ledger automatically defines the reversal period as the next accounting period.

When you revalue balances in an average balance set of books, General Ledger only revalues standard balances. When you post the revaluation journal entries to update your standard balances, the system will recompute your average balances automatically.

> **Additional Information:** If you use Multiple Reporting Currencies, you must run revaluation in your primary set of books and in each of your reporting sets of books.



Prerequisites

- ❑ Define an unrealized gain / loss account.
- ❑ Define a revaluation rate for each currency for each period for which you want to run revaluation.

▶ **To revalue your account balances:**

1. Navigate to the Revalue Balances window.

   Note: As you complete the remaining steps, note that the Revalue Balances window may display various warning messages, depending on the selections you make, especially if either the currency you are revaluing or your functional currency has a currency derivation of Euro, EMU, or Interim EMU (see: Currency Derivations: page 7 – 25). If you receive a warning, review your entries carefully to make sure they are correct.

2. Enter the accounting Period for the balances you want to revalue.
3. If you have average balance processing enabled, enter an Effective Date for the revaluation journal entries that General Ledger will create. If you do not enter an effective date, General Ledger will use the nearest business day in the Period you chose.

   Additional Information: If you enter an invalid effective date, based on the Effective Date Rules you've defined for your Revaluation journal source, General Ledger will automatically adjust the effective date to one that is valid. See: Effective Date Validation: page 1 – 105.

4. Enter the Unrealized Gain / Loss Account to record net gains and losses from the revaluation. The default is the gain / loss account you entered for the previous revaluation.
5. Choose one of the following Currency Options:

   Single Currency: to revalue a particular foreign currency.

   EURO+EMU: to revalue all currencies whose currency derivation is Euro, EMU, and Interim EMU.

   All Currencies: to revalue all foreign currencies.

6. If you choose to revalue a single currency, enter the Currency to use for the revaluation. If your set of book's functional currency has a currency derivation of Other, you can only enter a currency that also has a currency derivation of Other.

If you choose to revalue all currencies, General Ledger revalues each foreign currency balance only if a period-end rate exists for that currency and accounting period.

> **Note:** You must define a period-end rate for your selected accounting period and currency before you can run revaluation.

7. If you choose to revalue a single currency, you may need to enter the Rate to use for the revaluation, depending on whether your set of book's functional currency has a currency derivation of Other, EURO, EMU, or Interim EMU:

   Other: General Ledger automatically displays the revaluation rate you defined for this accounting period and currency. You can use this default rate, or enter a different Rate.

   Euro, EMU, or Interim EMU: General Ledger automatically displays a different rate, depending on the currency derivation of the currency you choose to revalue:

   - *Euro, EMU, or Interim EMU:* General Ledger displays the fixed conversion rate. You cannot change this rate.
   - *Other:* General Ledger displays the revaluation rate for the period and currency. You can use this default rate, or enter a different Rate.

8. Enter an Account Low and High to revalue accounts that fall within that range. Repeat this step to enter multiple ranges.

9. Choose Revalue. General Ledger launches a concurrent process to revalue your account balances. The process names your revaluation batch in the following format: Revalues <Period Name> <Concurrent Request Date> <Concurrent Request Time>; for example, Revalues JAN–95 31–JAN–95 15:34:00.

   See: *Summary of Revaluation Program Action* below.

10. Use the Revaluation Execution Report to review the status of your account revaluation. General Ledger automatically generates this report when you run revaluation.

11. Post the revaluation journal batch.

    > **Note:** If you use Multiple Reporting Currencies and post a revaluation batch in your primary set of books, General Ledger does not create a converted journal in your reporting sets of books as it does for other journals.

Summary of Revaluation Program Action

The following table summarizes what the revaluation program does, depending on your functional currency's currency derivation and the currency option you choose from the Revaluation window.

Currency Option	Currency Derivation of Functional Currency		
	Other	**Euro or EMU**	**Interim EMU**
Single Currency	Revalues standard balances denominated in the selected currency for the selected period and range of accounts. Currencies revalued using the specified rate.	Revalues standard balances denominated in the selected currency for the selected period and range of accounts. Currencies whose currency derivation is Other are revalued using the rate for the currency and period. Currencies whose currency derivation is Euro, EMU, and Interim EMU are revalued using the fixed conversion rate.	Revalues standard balances denominated in the selected currency for the selected period and range of accounts. Currencies whose currency derivation is Other are revalued using the rate for the currency and period. Currencies whose currency derivation is Euro, EMU, and Interim EMU are revalued using the fixed conversion rate.
EURO+EMU	Revalues standard balances denominated in a currency whose currency derivation is Euro, EMU, or Interim EMU, for the selected period and range of accounts. Currencies are revalued using the rate for the currency and period.	Revalues standard balances denominated in a currency whose currency derivation is Euro, EMU, or Interim EMU, for the selected period and range of accounts. Currencies revalued using the fixed conversion rate.	Revalues standard balances denominated in a currency whose currency derivation is Euro, EMU, or Interim EMU, for the selected period and range of accounts. Currencies revalued using the fixed conversion rate.
All Currencies	Revalues all standard balances denominated in a currency other than your functional currency, for the selected period and range of accounts. Currencies are revalued using the rate for the currency and period.	Revalues all standard balances denominated in a currency whose currency derivation is not Euro or EMU, for the selected period and range of accounts. Currencies whose currency derivation is Other are revalued using the rate for the currency and period. Currencies whose currency derivation is Euro or EMU are not revalued. Currencies whose currency derivation is Interim EMU are revalued using the fixed conversion rate.	Revalues all standard balances denominated in a currency other than your functional currency, for the selected period and range of accounts. Currencies are revalued using the rate for the currency and period.

Table 7 – 5 (Page 1 of 1) Summary of Revaluation Program Action

See Also

Entering Period Rates: page 7 – 21

Posting Journal Batches: page 1 – 116

Overview of Multi–Currency Accounting: page 7 – 2

Overview of Average Balance Processing: page 9 – 2

Multiple Reporting Currencies Overview: page 7 – 49

Translating Balances

You can translate your actual and budget account balances from your functional currency to another currency. If you have average balance processing enabled, you can translate average, as well as standard, balances. If you want to report financial results in Euro, you can use General Ledger's translation feature to translate your account balances from your functional currency to Euro.

Run translation after you have completed all journal activity for an accounting period. If you post additional journal entries or change your translation rates after running translation for a period, you must retranslate. Additionally, if you change the account type for an account segment value and want to retranslate your actual account balances, you must re-enter or change the period-end and average exchange rates for the periods you want to retranslate.

Rates Used for Translation

General Ledger translates your accounts according to SFAS #52 (U.S.), using period–end rates for asset and liability accounts, period–average rates for revenue and expense accounts, and historical rates or amounts for owners' equity accounts.

> **Additional Information**: See: Notes on Translation with Historical Rates and Amounts: page 7 – 41

When you translate average balances, General Ledger uses averages of different rates, depending on whether the system is translating a non–historical account or a historical account:

Non–historical accounts: General Ledger will use averages of daily rates for the rate type specified in the Set of Books window.

Historical accounts: General Ledger uses a weighted average of the historical rates across the number of periods in the specified range being translated.

Cumulative Translation Adjustment Account

In accordance with SFAS 52 (U.S.), when you translate your actual balances into another currency, General Ledger automatically sets the balance of the Cumulative Translation Adjustment account to the net difference needed to balance your translated chart of accounts. If you have multiple companies or balancing entities within a set of books, General Ledger automatically sets the balance of the translation adjustment accounts of each company or balancing entity. General

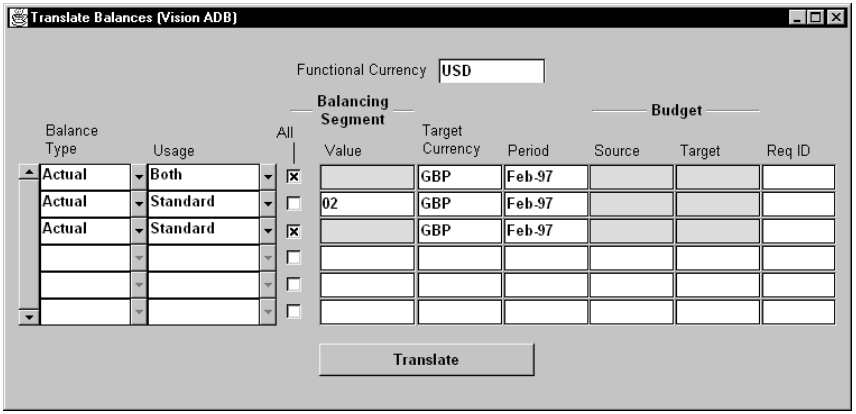
Ledger does not make balancing adjustments to this account when you translate budget balances.

Multiple Reporting Currencies

General Ledger's translation feature is used to translate amounts from your functional currency to another currency at the account balances level. General Ledger's Multiple Reporting Currencies (MRC) feature is used to convert amounts from your functional currency to a reporting currency at the transactions level.

MRC is specifically intended for use by organizations that must regularly and routinely report their financial results in multiple currencies. MRC is not intended as a replacement for General Ledger's translation feature. For example, an organization with a once–a–year need to translate their financial statements to their parent company's currency for consolidation purposes, but no other foreign currency reporting needs, should use General Ledger's standard translation feature instead of MRC.

If you use MRC and have properly initialized your reporting set of book's balances, you can report directly from your reporting set of books without running Translation. For more information, see: Notes on Using Translation with Multiple Reporting Currencies: page 7 – 46



Prerequisites

- ❑ Define a period in your calendar that precedes the first period you want to translate.
- ❑ Define a period in your calendar following the period you want to translate.

- ❑ Enter period and historical rates for your target currency.
- ❑ Review the setting of the profile option GL: Owners Equity Translation Rule. If necessary, have your system administrator change the setting. See: Notes on Translating Owners' Equity Accounts: page 7 – 41
- ❑ If you are translating budgets, define your source and target budgets.

▶ **To translate actual account balances to a foreign currency:**

1. Navigate to the Translate Balances window.

   General Ledger displays the Functional Currency for your set of books as the currency you are translating.

2. Select Actual for the Balance Type to translate.
3. (Optional) If average balance processing is enabled in your set of books, select a Usage:

   Standard: To translate standard balances only.

   Average: To translate average balances only.

   Both: To translate both standard and average balances.

4. Mark the All checkbox to translate balances for all balancing segment values, or enter a single Balancing Segment Value for which you want to translate balances.
5. Enter the Target Currency to which you want to translate. You can choose any enabled currency other than your functional currency.
6. Enter the Period of the balances you want to translate.

Attention: The Period you enter the first time you translate actual balances will be the earliest period for which you can translate actual balances for any subsequent translations.

7. Choose the Translate button to begin a concurrent process to translate account balances. General Ledger displays the request ID (Req ID).

   Additional Information: Translating both standard and average balances generates two separate concurrent requests; one to translate standard balances and one to translate average balances. Both request IDs will be displayed in the Req ID field.

▶ **To translate budget balances to a foreign currency:**

1. Navigate to the Translate Balances window.

   General Ledger displays the Functional Currency for your set of books.

2. Choose Budget as the Balance Type to translate. If average balances are enabled for your set of books, the Usage field will display Standard and cannot be changed.

3. Mark the All checkbox to translate balances for all balancing segment values, or enter a single Balancing Segment Value for which you want to translate balances.

4. Enter the Target Currency to which you want to translate. You can choose any enabled currency other than your functional currency.

5. Enter the Period of the balances you want to translate. You can translate budget balances for any period regardless of the period you choose to translate first.

6. Enter the Source budget whose account balances you want to translate, and the Target budget for which you want to calculate translated account balances. You can translate one source budget into one or more target budgets.

   Attention: You should not translate more than one source budget into the same target budget for the same period and currency because each source budget translation will override the balances in your target budget.

   The budget year containing the period you are translating must be open in your source budget.

7. Choose the Translate button to begin a concurrent process to translate account balances. General Ledger displays the request ID (Req ID).

See Also

Defining Calendars: page 6 – 39

Entering Period Rates: page 7 – 21

Entering Historical Rates: page 7 – 28

Assigning the Set of Books Accounts: page 6 – 53

Defining Budgets: page 2 – 18

Overview of Multi–Currency Accounting: page 7 – 2

Notes on Translation with Historical Rates and Amounts

If you have defined historical rates or amounts in the Historical Rates window, General Ledger will determine one of two different amounts which is then used to arrive at a translated balance for your account:

Account Balance: General Ledger uses the historical amount you've provided or translates the account using the historical rate you've provided, and uses the resulting amount as the YTD translated account balance.

Net Activity: General Ledger uses the historical amount you've provided or translates the account's net period activity using the historical rate you've provided, and uses the resulting amount as the translated net period activity for the account. The amount is added to the previous period's translated balance to arrive at the current period's translated balance.

The amount used depends on whether the account to which the historical rate or amount applies is a revenue / expense, asset / liability, or owners' equity account:

Revenue/Expense: The amount is treated as translated net activity for the period.

Asset/Liability: The amount becomes the YTD translated balance for the account.

Owners' Equity: If the profile option GL: Owners Equity Translation Rule is set to PTD, the amount is treated as translated net activity for the period. If the profile option is set to YTD, the amount becomes the YTD translated balance for the owners' equity account.

Notes on Translating Owners' Equity Accounts

General Ledger translates owners' equity accounts according to SFAS #52 (U.S.), using historical rates or amounts.

Suggestion: Historical rates tend to be more precise than period-end rates with respect to owners' equity accounts. Therefore, if you translate your owners' equity accounts without defining a historical rate, General Ledger warns you

that it used a calculated or period-end rate to perform translation. If you receive such a warning, we suggest that you define a historical rate and retranslate your balances using that rate.

See: Automatically Assigned Rate Types: page 7 – 30

General Ledger uses one of two translation rules, depending on the account type being translated. You can choose to use either of these rules to translate owners' equity. If you do not choose a rule, General Ledger uses the Period–to–Date rule.

Account Type	Translation Rule
Revenue and Expense	Period–to–Date (PTD) Rule: `PTD (xlt) = Rate X PTD (func)`

Assets and Liabilities:	Year–to–Date (YTD) Rule:
	`YTD (xlt) = Rate X YTD (func)`
	`where (xlt) = translated currency`
	`(func) = functional currency`

Table 7 – 6 Translation Rules (Page 1 of 1)

▶ **To choose the translation rule to use for owners' equity accounts:**

1. Review the setting for the profile option GL: Owners Equity Translation Rule. There are two possible settings:

   PTD: Owners' equity is translated using the Period–to–Date rule.

   YTD: Owners' equity is translated using the Year–to–Date rule.

   Note: If you do not maintain historical rates in your set of books, General Ledger will create them for each period for which you translate your owners' equity accounts, using:

   – Period–average rates if you use the PTD rule.

   – Period–end rates if you use the YTD rule.

2. Have your system administrator set the profile option to the method your organization uses for translating owners' equity.

Restating Balances Previously Translated with the Year–to–Date Rule

Older versions of General Ledger always translated owners' equity accounts using the Year–to–Date rule. If you subsequently switch to the Period–to–Date rule, your owners' equity accounts will be

translated using this rule for new translations only. Previously translated owners' equity balances will not change. If you wish, you can restate your previously translated owners' equity balances.

▶ **To restate your previously translated owners' equity balances using the Period–to–Date rule:**

1. Purge the old translated balances for each period to be restated.
2. Change the GL: Owners Equity Translation Rule profile option to PTD.
3. For each period to be restated, use the Historical Rates window to delete the rates used to translate owners' equity accounts, as follows:
   - **Retained Earnings:** Delete any non–historical rates.
   - **Other Owners' Equity accounts:** Delete any period rates.
4. Run translation. Your owners' equity balances will be translated using the Period–to–Date rule.

See Also

Setting General Ledger Profile Options: page B – 2

Purging Archived Account Balances and Journals: page 6 – 146

Notes on Translating Average Balances

Following are some notes about how General Ledger translates average balances, the rates used for translation, and changing rate types.

How General Ledger Translates Average Balances

When you choose to translate average balances, General Ledger will translate balances for every day in the period you choose to translate. If you subsequently retranslate, the system will retranslate balances for every day in the period you choose to retranslate.

When you translate average balances, the PATD balance type will be translated automatically, using the appropriate calculated average rates (See: Rates Used for Translation, below). If you have chosen to translate optional amount types (see: Set of Books Average Balance Options: page 6 – 53), General Ledger will also automatically translate

the average balance types you have selected (i.e., QATD, YATD, and/or EOD).

The cumulative translation adjustment account is not translated directly. Instead, once all other accounts have been translated at the appropriate rates, a balancing entry is made to the cumulative translation adjustment account.

Rates Used for Translation

When you translate average balances, General Ledger uses averages of different rates, depending on whether the system is translating a non–historical account or a historical account. A historical account is one for which you have entered a historical rate or amount for the Average usage on the Historical Rates window. Non–historical accounts are those for which you have not entered a historical rate.

Non–historical Accounts

General Ledger will use averages of daily rates for the rate type specified in the Set of Books window. For example:

Day	Daily Rate	Average Rate	PATD Balance	Translated PATD
1	1.250	1.250	2,500.00	3,125.00
2	1.300	1.275	3,000.00	3,825.00
3	1.280	1.277	3,250.00	4,150.25
4	1.290	1.280	3,250.00	4,160.00
5	1.320	1.288	3,300.00	4,250.40

Table 7 – 7 (Page 1 of 1)

Daily rates for all days, business and non–business, are included when General Ledger computes the average rates used to translate non–historical accounts. If there is no daily rate for a specific date, the system will use the most recently entered daily rate for the appropriate rate type.

Historical Accounts

General Ledger uses a weighted average of the historical rates across the number of periods in the specified range being translated. For

example, assume the historical rate is 1.25 for January 1996, 1.40 for February, and 1.45 for March. Quarter average–to–date balances for March 16th would be translated using the following weighted–average rate:

```
    1.25  *    31  (days in January)       =        38.75
+   1.40  *    29  (days in February)      =        40.60
+   1.45  *    16  (days in March)         =        23.20
              ----                                --------
              76                                   102.55
                  divided by total days              76
                                                  --------
          Rate to translate March 16th
                      average balances             1.349
                                                  ========
```

> **Note:** You can choose to specify historical amounts rather than rates in the Historical Rates window. General Ledger will calculate, in the same manner that historical rates are calculated, a weighted historical amount to use for translation.

If you define a historical rate or amount in one period, but not in a subsequent period, General Ledger will automatically roll forward the historical rate or amount from the previous period. This is true for all accounts; not just equity accounts.

If you have never defined a historical rate or amount for an account, General Ledger treats the account as non–historical and translates the average balances using an average of daily rates. This is also true for equity accounts, however, General Ledger will warn you in this instance.

Changing Rate Types

Under certain circumstances, you can change the rate type used to translate an account's average balances. For example, you might initially treat a particular account as non–historical and translate its average balance using an average of daily rates. In a subsequent period, you may decide that the account should be treated as historical and translated using historical rates or amounts. Or, you may initially translate a historical account using historical rates and later decide to translate using a historical amount.

The rules you need to follow when changing rate types for translating average balances are shown in the table below. If you violate these rules, the translation process will terminate with an error.

RATE TYPE FROM:	RATE TYPE TO:	RULES FOR CHANGING
Average Daily Rate	Historical Rate or Historical Amount	After the first translated period, you can only change in the first period of a year.
Historical Rate or Historical Amount	Average Daily Rate	Delete all historical rates or amounts that have been entered since the first translated period.
Historical Rate	Historical Amount	No special considerations if the change is made in the first period of a year. To change in any period other than the first period, you must delete all historical rates entered since the first translated period, then enter your new historical amounts starting from that first period.
Historical Amount	Historical Rate	No special considerations if the change is made in the first period of a year. To change in any period other than the first period, you must delete all historical amounts entered since the first translated period, then enter your new historical rates starting from that first period.

Table 7 – 8 (Page 1 of 1)

See Also

Translating Balances: page 7 – 37

Entering Daily Rates: page 7 – 13

Entering Historical Rates: page 7 – 28

Overview of Multi–Currency Accounting: page 7 – 2

Overview of Average Balance Processing: page 9 – 2

Notes on Using Translation with Multiple Reporting Currencies

General Ledger's translation feature is used to translate amounts from your functional currency to another currency at the account balances level. General Ledger's Multiple Reporting Currencies (MRC) feature is used to convert amounts from your functional currency to a reporting currency at the transactions level.

MRC is specifically intended for use by organizations that must regularly and routinely report their financial results in multiple currencies. MRC is not intended as a replacement for General Ledger's translation feature. For example, an organization with a once–a–year need to translate their financial statements to their parent company's currency for consolidation purposes, but no other foreign currency reporting needs, should use General Ledger's standard translation feature instead of MRC.

If you use MRC and have properly initialized your reporting set of book's balances (see: *Initializing Reporting Set of Books Balances*, below), you can report directly from your reporting set of books without running Translation. This is because the actual transaction amounts in your reporting sets of books have already been converted from your primary set of book's functional currency. As a result, the account balances of your reporting set of books are automatically maintained in your reporting currency.

For example, to consolidate a subsidiary that maintains a reporting set of books using your parent company's functional currency, you might simply consolidate the reporting set of books to your parent set of books, rather than translating, then consolidating the subsidiary's primary set of books.

In most cases, when you compare the results of using amounts from your reporting set of books rather than translated primary set of book's amounts, there will be rounding differences in your accounts. Many of these differences arise because reporting set of book's transaction amounts are converted using daily rates at the time journals are posted in the primary set of books. Translation, however, uses period or historical rates to translate account balances.

Before you use your reporting set of book's amounts in lieu of translating your primary set of book's amounts, you need to understand and carefully consider:

- How Multiple Reporting Currencies works. See: Multiple Reporting Currencies Overview: page 7 – 49
- The country–specific accounting rules and regulations that govern your parent and subsidiary companies.

Budget Balances

If you use MRC and need to report budget amounts in your reporting currency, you will need to translate the budget amounts in your primary set of books, then consolidate the translated balances to your reporting set of books.

Reporting Set of Book's Beginning Balances

If you choose to use MRC for reporting in multiple currencies, you must initialize the beginning balances in your reporting sets of books. We recommend that you use Translation and Consolidation to initialize your reporting set of books.

See: Initializing Reporting Set of Book's Balances: page 7 – 53

See Also

Translating Balances: page 7 – 37

Performing Multicompany Accounting: page 3 – 2

Multiple Reporting Currencies Overview: page 7 – 49

Multiple Reporting Currencies in General Ledger

Multiple Reporting Currencies Overview

Use Multiple Reporting Currencies (MRC) to maintain your transactions and account balances in multiple currencies. For example, you can maintain a primary set of books in CAD (Canadian Dollars) and have General Ledger automatically maintain reporting sets of books in USD (U.S. Dollars), FRF (French Francs), and the Euro — the single currency of the European Monetary Union (EMU).

From any of your reporting sets of books, you can:

- Perform online inquiries and produce any of the standard General Ledger reports, in your reporting currency, without first having to perform a separate translation operation.
- Use the Financial Statement Generator (FSG) to create custom reports in your reporting currencies.
- Consolidate a reporting set of books directly to a parent set of books, bypassing the need to separately translate the balances in your subsidiary's primary set of books.

Attention: If you currently use Dual Currency and Weighted Average Rates, we recommend that you switch to MRC as soon as practicable. While General Ledger still includes the fields, setup options, programs, and reports needed to support those organizations that currently use Dual Currency and Weighted Average Rates, information about these features is no longer included in this user's guide. Also, MRC will completely replace Dual Currency in a future release of Oracle General Ledger.

If you are a new customer, do not use the old Dual Currency feature. Use MRC instead.

Guidelines for Using MRC

MRC is specifically intended for use by organizations that must regularly and routinely report their financial results in multiple currencies. MRC is not intended as a replacement for General Ledger's translation feature. For example, an organization with a once–a–year need to translate their financial statements to their parent company's currency for consolidation purposes, but no other foreign currency

reporting needs, should use General Ledger's standard translation feature instead of MRC.

> **Additional Information:** General Ledger's translation feature is used to translate amounts from your functional currency to another currency at the account balances level. General Ledger's Multiple Reporting Currencies (MRC) feature is used to convert amounts from your functional currency to a reporting currency at the transactions level.

Typically, you should consider using MRC when:

- You operate in a country whose unstable currency makes it unsuitable for managing your business. As a result, you need to manage your business in a more stable currency and still be able to report your transactions and account balances in the unstable local currency.
- Your company is multinational, and you need to report financial information in a common functional currency other than that of the transaction or your primary functional currency.
- You operate in a country that is part of the European Monetary Union (EMU), and you want to concurrently report in Euro in preparation for the single European currency.

Understanding MRC

Many of the business needs met by MRC are addressed in SFAS #52 (U.S.), particularly the sections which discuss functional currency determination, foreign currency transactions, remeasurement of books of record, and operations in highly inflationary economies. A thorough understanding of SFAS #52, as well as the specific accounting rules and regulations of the countries in which your organization operates, will help you to understand MRC and how to apply it properly at your organization.

Duplicating this information is beyond the scope of this user's guide. However, you may find the list of key issues below to be helpful in learning about MRC.

> **Additional Information:** SFAS #52 (U.S.) provides some guidance on the differences between translation, revaluation, and remeasurement. Note that the accounting treatment in other countries may differ from that described in SFAS #52.

- **Determining Functional Currency:** Your organization's "accounting" functional currency is different from the General Ledger set of book's functional currency. For example, you may choose JPY (Japanese Yen) for your set of book's functional currency when your functional currency for accounting purposes is actually USD (U.S. Dollars). The determination of accounting functional currency is based on a number of factors, discussed in SFAS #52.

  You can define your primary set of books using your accounting functional currency and a reporting set of books using your local currency. Alternatively, you can define your primary set of books using your local currency and a reporting set of books using your accounting functional currency.

Suggestion: As a general guideline, we recommend that you define your primary set of books with the currency that you use to manage your day–to–day business operations.

- **Remeasurement:** When books of record are denominated in a currency other than the accounting functional currency, they must be remeasured (SFAS #52) before being translated into the reporting currency. The remeasurement process requires that any resulting exchange gains and losses be recognized in the income statement.

  MRC follows these rules for remeasurement, making it an easy way for you to maintain your accounting records in multiple accounting functional currencies. In the table below, the example organization maintains its primary set of books in its local currency, JPY. However, the accounting functional currency is USD. Using MRC, the organization maintains a reporting set of books in their accounting functional currency. They can report directly from this reporting set of books without having to remeasure the primary set of books as described in SFAS #52.

	Primary Set of Books (functional currency = JPY)	**Reporting Set of Books (reporting currency = USD)**
Organization's Accounting Functional Currency:	USD	USD
Source transactions denominated in:	JPY	JPY — Converted to USD using daily rates.

	Primary Set of Books (functional currency = JPY)	Reporting Set of Books (reporting currency = USD)
General Ledger Revaluation:	Run each period to revalue balance sheet amounts denominated in foreign currencies (i.e., other than JPY).	Run each period to revalue balance sheet amounts denominated in foreign currencies (i.e., other than USD). Note that the day–to–day transaction source currency (JPY) is considered a foreign currency in the reporting set of books.
Revaluation exchange gains and losses:	Recorded as income or expense items.	Recorded as income or expense items.
General Ledger Translation:	Run each period if needed to translate from JPY to other currencies.	Run only when needed to translate from USD to other currencies.
Online inquiries and reports:	Amounts are displayed and reported as if JPY was the organization's accounting functional currency. Such reports may be needed to meet local reporting requirements.	Amounts are displayed and reported in the organization's accounting functional currency.

Table 7 – 9 (Page 2 of 2)

Additional Information: The balances in your reporting set of books are generally comparable to those you would see if you actually remeasured your primary set of books into your accounting functional currency. There will likely be rounding differences in your account balances since remeasurement uses period rates, compared to the daily rates used to convert amounts that are recorded in your reporting set of books.

Using MRC with General Ledger

To use MRC with General Ledger, you must perform certain setup steps, described in the separate MRC Guide. These steps include initializing your reporting set of books balances (see below).

See: Setup Procedures, *Multiple Reporting Currencies in Oracle Applications*.

Initializing Reporting Set of Book's Balances

If you choose to use MRC for reporting in multiple currencies, you must initialize the beginning balances in your reporting sets of books. You can do this in one of several ways:

- ❑ **Translation and Consolidation:** Use General Ledger's Translation and Consolidation features to generate your reporting set of book's beginning account balances from your primary set of books balances.
  - Translate balances in your primary set of books from your functional currency to your reporting currency.
  - Use General Ledger's Consolidation feature to consolidate the translated balances from your primary set of books to your reporting set of books, into a period preceding the first period for which you plan to use your reporting set of books.

  You must repeat these steps for each reporting set of books.

Suggestion: We recommend that you use Translation and Consolidation to initialize your reporting set of books.

- ❑ **Manual Journals:** In your reporting set of books, use the Enter Journals window to manually enter journals with your beginning account balance amounts for the period preceding the first period for which you plan to use your reporting set of books. Post your journals.
- ❑ **Journal Import:** Use Journal Import to import journals with your beginning account balance amounts for the period preceding the first period for which you plan to use your reporting set of books. Post your journals.

General Ledger Activities and Processes

Once you have set up MRC, many of the standard General Ledger activities will require new steps or additional information. These include:

- ❑ **Opening Periods** — You must open / close accounting periods in your primary set of books and in each of your reporting sets of books. See: Opening and Closing Accounting Periods: page 6 – 119
- ❑ **Defining Daily Rates** — Daily rates are used to convert your primary set of books' journals to the appropriate reporting currencies. If you do not currently maintain daily rates, you must do so if you want to use MRC. Your daily rates must be defined

before you post journals in your primary set of books. See: Entering Daily Rates: page 7 – 13

- **Posting Journals** — General Ledger automatically generates unposted converted journal batches in your reporting sets of books when you post the original journals in your primary set of books. These unposted journal batches must be posted to update the related account balances. See: Posting Journal Batches: page 1 – 116

- **Reversing Journals** — When you reverse a journal entry in your primary set of books, General Ledger will also reverse the corresponding entry in your reporting sets of books. See: Defining Reverse Journal Entries: page 1 – 127

- **Importing Journals** — When you import journals from non–Oracle feeder systems, General Ledger creates converted journals in your reporting sets of books when you post the imported journal batch in your primary set of books. See: Importing Journals: page 1 – 108

- **Subledger Posting to General Ledger** — If you use Oracle feeder systems, you must run the subledger application's post to General Ledger process in both your primary and reporting sets of books. See the various Oracle subledger user's guides for more information. Also see:

  Overview of Multiple Reporting Currencies
  (*Multiple Reporting Currencies in Oracle Applications*)

- **Entering Budgets** — Budget amounts are not converted automatically to your reporting currencies. If you need your budget amounts in a reporting set of books, you must enter them separately. See: Overview of Budgeting: page 2 – 2

- **Entering Encumbrances** — General Ledger automatically creates converted encumbrance entries in your reporting sets of books when you create the associated encumbrance entry in your primary set of books. See: Entering Encumbrances: page 8 – 7

- **Translation** — If you use MRC, you may not need to translate your account balances to achieve your desired reporting results. See: Notes on Using Translation with Multiple Reporting Currencies: page 7 – 46

  Additional Information: You can use Translation to intialize the beginning balances in your reporting set of books. See: Initializing Reporting Set of Books Balances: page 7 – 53

- ❑ **Revaluation** — You must run revaluation in your primary set of books and in each of your reporting sets of books. See: Revaluing Balances: page 7 – 32

- ❑ **Consolidation** — You may be able to consolidate directly from a subsidiary's reporting set of books to your parent set of books. See: Preparing Subsidiary Data: page 3 – 51

  Additional Information: You can use Consolidation to intialize the beginning balances in your reporting set of books. See: Initializing Reporting Set of Books Balances: page 7 – 53

- ❑ **Online Inquiries, Reports, and FSG** — You can use all of these standard General Ledger features in your reporting sets of books.

Completing MRC–Related Tasks in the Correct Order

There are multiple dependencies between a reporting set of books and the primary set of books to which it is assigned. Therefore, it is important that you complete your period–begin tasks, day–to–day accounting tasks, and period–end tasks in the correct order. Some guidelines are presented below.

Period–Begin Tasks

- ❑ Open the accounting period in both your primary and reporting sets of books before you create journals for the period. MRC will only generate converted journals in your reporting set of books if the period is open or future–enterable.

Day–to–Day Tasks

- ❑ Enter the daily exchange rates to convert your journals to each of your reporting currencies.

Period–End Tasks

- ❑ Complete entering all regular and adjusting journals for the period in your primary set of books.

- ❑ If you use Oracle feeder systems, such as Receivables and Payables, you must run the subledger application's post to General Ledger process in both your primary and reporting sets of books.

  Note: When you post a journal batch that was posted from an Oracle subledger system to your primary set of books, General Ledger does not create a converted journal in the reporting sets of books as it does for other journals.

- ❑ Post all unposted journals in your primary set of books.
- ❑ Post all unposted journals in your reporting sets of books.
- ❑ Run Revaluation in both your primary and reporting sets of books. Post the resulting revaluation batches in each set of books.
- ❑ As needed, translate balances in both your primary and reporting sets of books.
- ❑ Generate needed reports from both your primary and reporting sets of books.
- ❑ Close your accounting period in both your primary and reporting sets of books.

See Also

Overview of Multiple Reporting Currencies
(*Multiple Reporting Currencies in Oracle Applications*)

Overview of Financial Statement Generator: page 5 – 3

Overview of Multi–Currency Accounting: page 7 – 2

CHAPTER

8 Encumbrance Accounting

Overview of Encumbrance Accounting

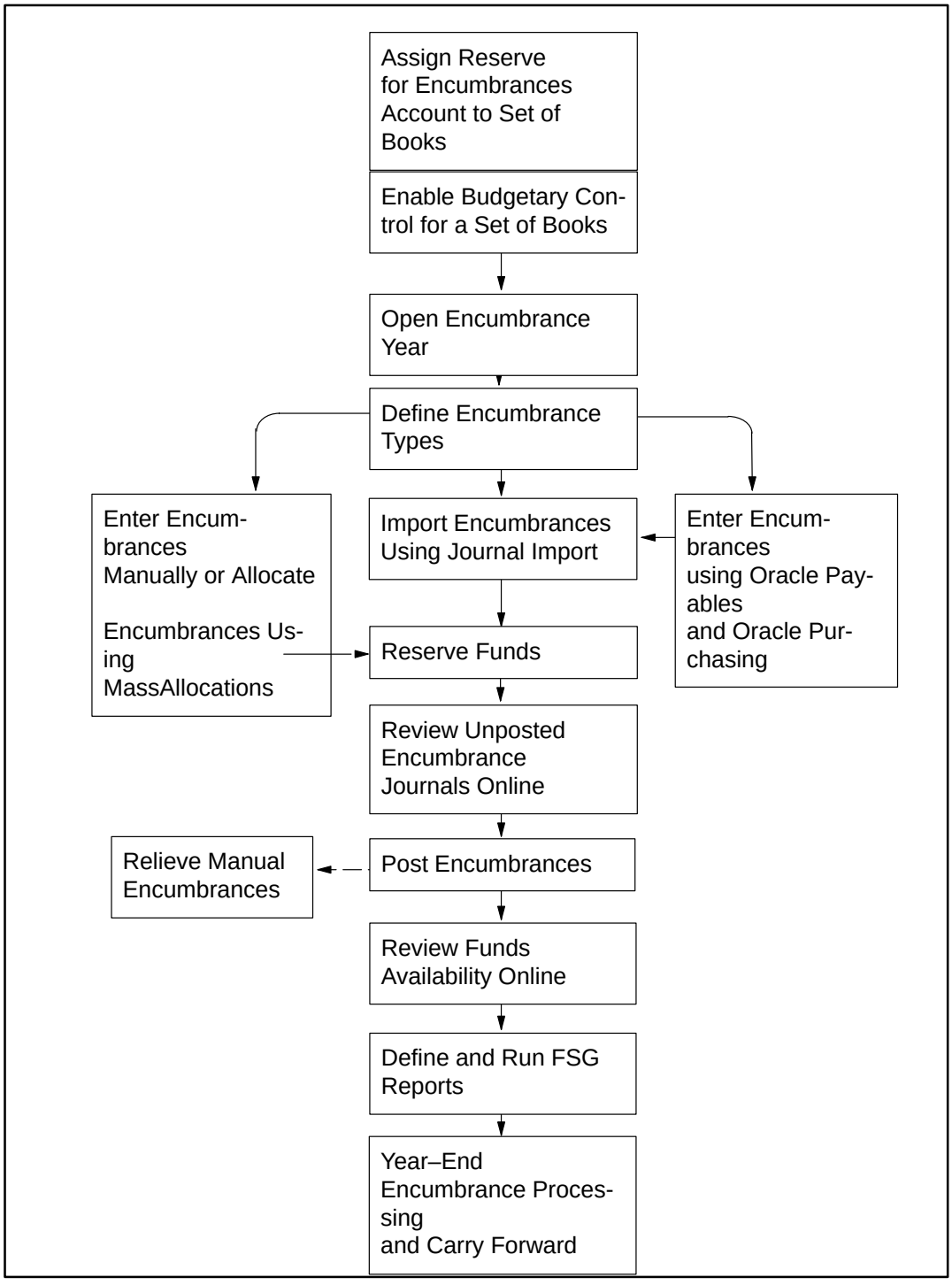
With General Ledger you can record pre–expenditures commonly known as encumbrances. The primary purpose of tracking encumbrances is to avoid overspending a budget. Encumbrances can also be used to predict cash outflow and as a general planning tool.

To use the full capabilities of encumbrance accounting, you must enable the budgetary control flag for a set of books. When you enable the budgetary control flag, the system automatically creates encumbrances from requisitions, purchase orders and other transactions originating in feeder systems such as Purchasing and Payables.

When you do not enable the budgetary control flag, you can still enter manual encumbrances via journal entry, but you cannot generate encumbrances from requisitions and purchase orders.

You have two options for using encumbrance data to monitor over–expenditure of a budget: After actuals and encumbrances have been posted, you can generate reports to show over–expenditures. You can also use funds checking to prevent over–expenditures before they occur. See: Budgetary Control and Online Funds Checking: page 2 – 79.

The following figure shows the encumbrance accounting process with the budgetary control flag enabled.


Assign Reserve for Encumbrances Account to Set of Books
Enable Budgetary Control for a Set of Books
Open Encumbrance Year
Define Encumbrance Types
Enter Encumbrances Manually or Allocate
Encumbrances Using MassAllocations
Import Encumbrances Using Journal Import
Enter Encumbrances using Oracle Payables and Oracle Purchasing
Reserve Funds
Review Unposted Encumbrance Journals Online
Relieve Manual Encumbrances
Post Encumbrances
Review Funds Availability Online
Define and Run FSG Reports
Year–End Encumbrance Processing and Carry Forward

▶ **To use General Ledger encumbrance accounting:**

1. Define Reserve for Encumbrance account for each set of books. See: Assigning Set of Books Accounts: page 6 – 53.

   When you post encumbrance transactions, General Ledger automatically posts offset amounts to this account.

2. Enable Budgetary Control for your set of books to automatically create encumbrance entries from Oracle Purchasing and Oracle Payables. See: Defining Sets of Books: page 6 – 46.

   However, you need not define budgetary control options for your detail or summary accounts nor must you define budgetary control groups.

3. Open encumbrance years to enter and post encumbrance entries to future periods. Your initial encumbrance year is opened automatically when you open your first period for your set of books. See: Opening an Encumbrance Year: page 6 – 121

   General Ledger uses the last period of your latest open encumbrance year to determine how far to calculate your project–to–date encumbrance balances.

4. Define encumbrance types: page 8 – 6.

5. Define financial encumbrance options in Purchasing and Payables in the Financials Options window: page 2 – 97.

6. Enter encumbrances manually: page 8 – 7.

7. Use MassAllocations to allocate encumbrances across cost centers, departments, and divisions.

8. Import encumbrances using Journal Import. See: Importing Journals: page 1 – 108.

9. Enter encumbrances via Purchasing and Payables.

   Purchasing automatically creates unposted encumbrance entries in General Ledger when you approve a requisition and print and approve purchase orders.

   Payables automatically creates unposted encumbrance entries in General Ledger to encumber funds for purchase order variances and unmatched invoices.

   See: Encumbrance Entries in Payables *(Oracle Payables User's Guide)*

   General Ledger immediately updates your funds available when you reserve funds for your transactions in Purchasing and

Payables. However, you must post your encumbrance entries to review funds available in Financial Statement Generator reports.

10. Reserve funds for encumbrance entries to allow posting of encumbrances. To do so, do one of the following:

    - Reserve funds online in the Enter Encumbrances window. See: Entering Encumbrances: page 8 – 7.
    - Reserve funds in batch by running the Mass Funds Check / Reservation program. See: Running the Mass Funds Check / Reservation Program: page 2 – 123.
    - Have the Posting program automatically reserve funds when you post your encumbrance batch. See: Posting Journals: page 1 – 116.

Suggestion: We recommend that you let the Posting program automatically reserve funds. Since reserving funds for encumbrance entries independent of budgetary control is always successful, this method requires no user intervention.

11. Review unposted encumbrance journal entries online. See: Reviewing Encumbrances: page 8 – 8.
12. Post encumbrances: page 1 – 116.
13. Relieve encumbrances: page 8 – 9.
14. Review funds available: page 8 – 10.
15. Define and submit encumbrance reports using the Financial Statement Generator. For example, you might define a Funds Available report to measure budgets against expenditures and encumbrances. See: Overview of Financial Statement Generator: page 5 – 3.

    You can also use standard reports to review your encumbrance balances and activity. Standard reports include the following:

    - Encumbrance Trial Balance Report: page 10 – 65.
    - General Ledger Report: page 10 – 42.
    - Account Analysis Report: page 10 – 5.

16. Perform Year–End Encumbrance Processing: page 8 – 13.
17. Carry Forward Year–End Encumbrances: page 8 – 15.

See Also

Budgetary Control and Online Funds Checking: page 2 – 79

Defining Encumbrance Types

Encumbrance types let you classify and track expenditures according to the purchasing approval process. You can define encumbrance types in addition to the General Ledger standard encumbrance types or disable existing encumbrance types.

General Ledger has the following predefined encumbrance types:

Commitment An encumbrance you record when you complete a purchase requisition.

Obligation An encumbrance you record when you turn a requisition into a purchase order.

You can define as many additional encumbrance types as you want or change the names of the standard encumbrance types to reflect the terminology you use within your organization. You specify an encumbrance type when you enter an encumbrance and when you perform inquiries.

▶ **To define an encumbrance type:**

1. Navigate to the Encumbrance Types window.
2. Enter a name and description.
3. Enable the encumbrance type.
4. Save your work.

See Also

Budgetary Control and Online Funds Checking: page 2 – 79

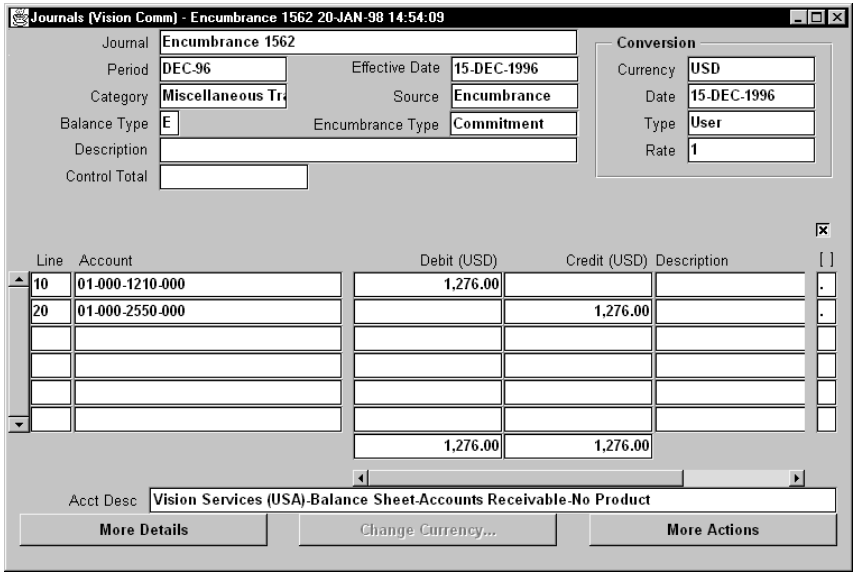
Entering Encumbrances

Enter and update encumbrance entries, as well as review and update encumbrance entries imported to General Ledger from feeder systems such as Purchasing and Payables.

Entering encumbrances is similar to entering actual journals. Before entering encumbrances manually, organize them into batches. For example, group your encumbrances by encumbrance type, date, and preparer.

You can enter encumbrances only in your functional currency.

> **Note:** If you use Multiple Reporting Currencies, General Ledger creates a converted encumbrance entry in your reporting set of books when you create the associated encumbrance entry in your primary set of books.
>
> **Note:** You can modify the Enter Encumbrances folder form to customize your query capabilities on encumbrance information. Refer to the *Oracle Applications User's Guide* for more information on modifying and saving folder forms.



Prerequisites

- ❑ Define your set of books.
- ❑ Define your encumbrance types.

- ❑ Open an encumbrance year.

▶ **To enter an encumbrance batch:**

1. Navigate to the Enter Encumbrances window.
2. Choose New Batch.
3. Enter a batch Name, an appropriate Accounting Period, and an optional Control Total. You can enter encumbrances up to the last period of your latest open encumbrance year.
4. Choose Journals to enter your encumbrance journals.
5. Create your encumbrance journal by entering a name, category, encumbrance type, and optional description, reference and control total.
6. Enter encumbrance lines, specifying an account and debit or credit amount for each. General Ledger automatically validates each segment value as well as the combination of segments you enter.

   If the debit amounts do not equal the credit amounts in either your manual or imported encumbrance entries, General Ledger automatically enters a balancing amount to the Reserve for Encumbrances account at posting. Your encumbrance entries always balance by balancing segment value.
7. Save your work.

See Also

Budgetary Control and Online Funds Checking: page 2 – 79

Defining Sets of Books: page 6 – 46

Opening and Closing Accounting Periods: page 6 – 119

Entering Journals: page 1 – 9

Multiple Reporting Currencies Overview: page 7 – 49

Reviewing Encumbrances

You can review your posted or unposted encumbrance journal batches, such as those created manually or those imported from Payables or Purchasing.

▶ **To review your encumbrances:**

1. Navigate to the Enter Encumbrances window.
2. Enter or query your encumbrance batch.
3. Choose Review Batch to review batch information or choose Review Journal to review journal information.

See Also

Budgetary Control and Online Funds Checking: page 2 – 79

Relieving Encumbrances

Whether the system accrues expenses on receipt of goods or on processing of invoices, the system creates expense distribution lines from purchase order lines at the appropriate time and automatically relieves the purchase order encumbrance.

You can also relieve encumbrances manually in General Ledger. To do so, you must make an encumbrance entry.

▶ **To relieve encumbrances manually:**

1. Navigate to the Enter Encumbrances window.
2. Enter or query an encumbrance batch.
3. Choose More Actions.
4. Choose Reverse Batch.
5. Enter the Period to which to reverse the original encumbrance entry.

   The default period is the current accounting period.
6. Post the reversal batch to relieve the encumbrances.

See Also

Posting Journal Batches: page 1 – 116

Entering Journals: page 1 – 9

Budgetary Control and Online Funds Checking: page 2 – 79

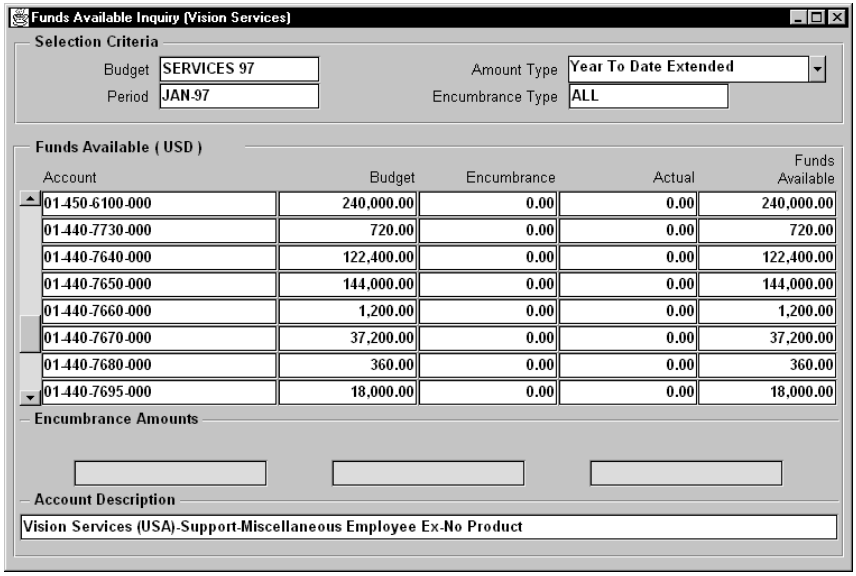
Viewing Funds Available

You can review funds available and compare encumbrances and expenditures with budgets. You can review functional currency budget, actual and encumbrance balances, and funds available for any detail or summary account. General Ledger calculates funds available by subtracting expenditures and encumbrances from budgets.

When you inquire on funds available, the amount type you specify determines how General Ledger calculates funds available.

Amount Type	How the System Calculates Funds Available
Period–to–Date	Calculates funds available as the budgeted amount for the period, less actuals and encumbrances for the period.
Quarter–to–Date Extended	Calculates funds available as the budgeted amount to date for the quarter, less actuals and encumbrances to date for the quarter. For example, you budget $100 to an account for each of the three months in a quarter. The available amount for the second month of the quarter is $200.
Year–to–Date Extended	Calculates funds available as the budgeted amount to date for the year, less actuals and encumbrances to date for the year. For example, you budget $100 to an account for each of the 12 months. The available amount for the first half of the year is $600.
Project–to–Date	Calculates funds available as the budgeted amount to date, less actuals and encumbrances to date.

You can review the cumulative funds available total only by selecting Year–to–Date Extended as the amount type. For example, if you budget $100 for January, spend $50 and have $10 in encumbrances, the funds available for January is $40. If you view funds available for the amount type PTD for February, the February balances will not include the $40 available at the end of January. When you choose an amount type of YTDE, you can view cumulative amounts so the February balances will include the $40 available for January.



Prerequisites

- ❑ Enter budget amounts or journals.
- ❑ Post actual, budget, and encumbrance journals.

▶ **To view funds available:**

1. Navigate to the Funds Available Inquiry window.
2. Enter the Budget Name for the inquiry. General Ledger defaults the current budget, if you have one.
3. Enter the Period Name for the inquiry.

   General Ledger defaults the latest open period. General Ledger uses the period name along with the amount type to determine funds available.
4. Select an Amount Type.
5. Enter an Encumbrance Type. You can view all encumbrances types by entering ALL.
6. Do one of the following:
   - Choose the Find button to query all accounts that meet your selection criteria.

- Navigate to the Funds Available region and query a partial or complete account.

General Ledger displays the functional Budget, Encumbrance and Actual Amounts for each account**.** The displayed amounts are the posted balances plus reserved funds. General Ledger displays debit balances as positive amounts and credit balances as negative amounts.

General Ledger automatically displays Funds Available as:

```
    Budget Amount for Period Interval
—   Actual Amount for Period Interval
—   Encumbrance Amount for Period Interval
```

If you chose the encumbrance type ALL and you have budgetary control enabled and Purchasing installed, General Ledger displays the encumbered amounts for purchase order and requisition encumbrance types and all other encumbrance types.

See Also

Budgetary Control and Online Funds Checking: page 2 – 79

Entering Budget Amounts: page 2 – 46

Entering Budget Journals: page 2 – 55

Posting Journal Batches: page 1 – 116

Year–End Encumbrance Processing

Performing Year–End Encumbrance Processing

Perform year–end processing to identify outstanding purchase order and requisition encumbrances, to cancel some or all of these encumbrances, and to carry forward encumbrance, budget, and funds available balances into the new fiscal year.

You can carry forward encumbrances into the next fiscal year. If you do not carry forward encumbrances, you might want to cancel existing requisitions and purchase orders behind the encumbrances. You can easily identify purchase orders and requisitions behind encumbrances.

Prerequisites

- ❑ Run receipt accruals in Purchasing if installed.

▶ **To perform year–end encumbrance processing:**

1. Identify outstanding encumbrances in Oracle Purchasing to determine which encumbrances to cancel or to carry forward.
2. Review purchase order and requisition encumbrances by requesting the following reports:
   - Encumbrance Details Report in Oracle Purchasing
   - Open Encumbrance Balance with Transaction Detail Report: page 10 – 75.

Suggestion: In addition to using these reports to identify outstanding encumbrances, request these reports before year–end carry–forward to create an audit trail of encumbrance balances.

3. Define the MassCancel criteria in Oracle Purchasing to select the encumbrances you want to cancel.
4. Run MassCancel in Oracle Purchasing to cancel selected outstanding purchase order and requisition encumbrances.
5. Post all encumbrance, budget, and actual journal entries. See: Posting Journal Batches: page 1 – 116.
6. Request the Encumbrance Trial Balance Report in General Ledger to review in detail encumbrance balances and activity for the

general ledger accounts before year–end carry forward. See: Encumbrance Trial Balance Report: page 10 – 65

7. Close the last period of the current fiscal year. See: Opening and Closing Accounting Periods: page 6 – 119
8. Open the first period of the next fiscal year. See: Opening and Closing Accounting Periods: page 6 – 119
9. Open the next encumbrance year: page 6 – 121
10. Open the next budget year: page 2 – 20
11. Carry forward year–end encumbrances: page 8 – 15
12. Request the Encumbrance Trial Balance Report: page 10 – 65 in General Ledger to review the year–end carry forward balances.

    Note: Requesting the Encumbrance Trial Balance report before and after year–end carry–forward creates an audit trail of encumbrance balances.

See Also

Run MassCancel *(Oracle Purchasing Reference Manual)*

Define MassCancel *(Oracle Purchasing Reference Manual)*

Carrying Forward Year–End Encumbrances

You can carry forward year-end encumbrances into the following year. You can also carry forward an equivalent budget amount or funds available.

When you carry forward year–end encumbrances, the Carry Forward rule you specify determines how General Ledger calculates the amount to be carried forward. Note that General Ledger carries forward encumbrances, not as period activity, but as beginning balances.

You can choose one of the following Carry Forward rules:

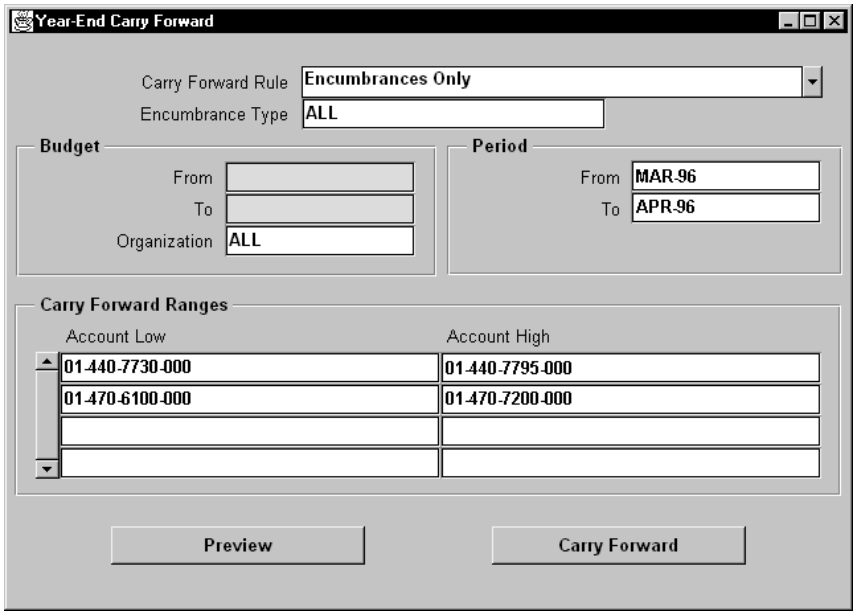
Encumbrances Only: General Ledger calculates the year-to-date encumbrance balance as of the end of the year and carries that balance forward into the beginning balance of the first period of the next fiscal year.

Encumbrances and Encumbered Budget: General Ledger calculates the year-to-date encumbrance balance as of the end of the year and carries forward that balance, plus an equivalent budget amount, into the beginning balance of the first period of the next fiscal year.

Funds Available: General Ledger calculates the funds available as the year-to-date budget balance less year-to-date actual and encumbrance balances. General Ledger then carries forward that amount into the beginning balance of the first period of the next fiscal year.

You can print a preview report to view the effects of a year-end carry forward before you initiate the carry forward process. If you do not use the Year–End Carry Forward window to carry forward encumbrances at the end of the fiscal year, all encumbrances automatically go to zero.

You can execute year–end carry forward a number of times for different ranges of accounts and different encumbrance types.



Suggestion: Keep a checklist as you execute your year–end carry forward. Perform one company at a time, or one encumbrance type at a time, and check off each company or encumbrance type as you process it.

Prerequisites

- ❑ Run receipt accruals in Oracle Purchasing.
- ❑ Post all budget, actual, and encumbrance journal entries.
- ❑ Close the last period of the fiscal year.
- ❑ Open the first period of the next fiscal year.
- ❑ Open the next encumbrance year.
- ❑ Open the next budget year.

▶ **To carry forward year–end encumbrances:**

1. Navigate to the Year–End Carry Forward window.
2. Enter a General Ledger Carry Forward Rule.
3. If you are using the Encumbrances Only rule or the Encumbrances and Encumbered Budget rule, enter the Encumbrance Type you

want to carry forward. Select ALL to carry forward amounts for all encumbrance types.

4. If you are using the Funds Available rule, enter the From Budget to use to determine the year–to–date funds available. This budget must include the From Period.

5. If you are using the Encumbrances and Encumbered Budget or the Funds Available rule, enter the To Budget for the carry forward. This budget must include the To Period.

6. Enter the Budget Organization for which to carry forward balances or ALL for all budget organizations.

   If you choose ALL, General Ledger carries forward balances for all the accounts you enter in the Carry Forward Ranges region, regardless of the budget organization.

   If you specify a budget organization other than ALL, General Ledger carries forward balances only for those accounts that are included in this budget organization and in the ranges you specify in the Carry Forward Ranges region.

7. Enter the From / To Period information.

   General Ledger automatically defaults the From / To Period pair when the last period of the fiscal year for which you are carrying forward balances is Closed or Permanently Closed (From Period), and the period following the closed period is Open or Future Enterable (To Period).

   The period that follows the closed period must also be one of the following:

   - An open encumbrance year if you are using the Encumbrances Only, or the Encumbrances and Encumbered Budget rule.
   - An open budget year if you are using the Encumbrances and Encumbered Budget rule, or the Funds available rule.

   If the carry forward periods meet these conditions, General Ledger defaults the earliest pair meeting this criteria; you can choose a period pair from a later fiscal year if all of the same conditions are met. General Ledger then calculates year–to–date amounts based on the From Period but does not update existing From Period balances.

8. Enter the Carry Forward account Ranges.

   The values you enter need not be valid segment values. You cannot enter overlapping ranges of accounts.

General Ledger carries forward balances for only those accounts that are included in the ranges you enter and that are assigned to the budget organization you specify.

9. Choose Preview to print a preview report that shows the effects of the year–end carry forward before you initiate it.
10. Choose Carry Forward to initiate the carry forward process and to print an audit report.

    General Ledger carries forward the encumbrance and budget balances into the beginning balance of the first period of the next fiscal year. General Ledger does not roll forward encumbrance and budget balances as period activity in the next month.

See Also

Overview of Encumbrance Accounting: page 8 – 2

Posting Journal Batches: page 1 – 116

Opening and Closing Accounting Periods: page 6 – 119

Defining Budgets: page 2 – 18

CHAPTER

9 Average Balance Processing

Overview of Average Balance Processing

The Average Balance feature of Oracle General Ledger provides organizations with the ability to track average and end–of–day balances, report average balance sheets, and create custom reports using both standard and average balances. Average balance processing is particularly important for financial institutions, since average balance sheets are required, in addition to standard balance sheets, by many regulatory agencies. Many organizations also use average balances for internal management reporting and profitability analysis.

The difference between an average and standard balance sheet is that balances are expressed as average amounts rather than actual period–end amounts. An average balance is computed as the sum of the actual daily closing balance for a balance sheet account, divided by the number of calendar days in the reporting period.

With General Ledger you can maintain and report average balances daily, quarterly, and yearly. General Ledger tracks average balances using effective dates which you enter for each of your transactions.

General Ledger stores both average and end–of–day balance amounts. These amounts can be used with many other General Ledger features, such as translation, consolidation, multi–currency accounting, and formula journals.

You can use General Ledger's on–line inquiry features to display information about average balances for specified effective dates. You can also request standard average balance reports, as well as create your own custom reports.

References

The following publications provide additional information about some of the concepts presented in this overview:

- *Oracle General Ledger Reference Manual, Release 10*
- *Oracle General Ledger Applications Technical Reference Manual*
- *Oracle Applications User's Guide, Release 10SC*
- *Oracle Applications System Administrator's Guide, Release 10SC*

Basic Business Needs

General Ledger provides you with the features you need to satisfy the following basic average balance needs:

- Use average balance processing only in those sets of books which require it.
- Maintain average balances for all balance sheet accounts automatically.
- Create and maintain a transaction calendar to ensure that all postings have effective dates which are valid business days.
- Ensure that input is balanced by effective date, as well as by period.
- Calculate average balances based on the effective date of transactions, not the posting or accounting date.
- Calculate period, quarter, and year averages–to–date based on the balances for each day within the period, quarter, or year.
- Calculate the impact of net income on the average balance for retained earnings.
- Retrieve average and ending balances for any effective date, via on–line inquiry and reports.
- Translate average balances from your functional currency into any foreign currency.
- Consolidate average balances from one accounting entity into another.
- Calculate allocations and other formula journals, using average balances as the basis.
- Archive and purge average and end–of–day balances, as well as actual journal batches, entries, lines, and associated journal references for one or more fiscal years.

See Also

Average Balance Examples: page 9 – 4

Major Features: page 9 – 11

Effective Date Handling: page 9 – 15

Set Up and Maintenance: page 9 – 18

Multi–Currency Processing: page 9 – 22

Consolidation: page 9 – 25

On–line Inquiry: page 9 – 28

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Average Balance Examples

The next few pages present several examples which illustrate the concepts of average balance processing. We start with a general example, then move on to illustrate period, quarter, and year average–to–date balances. Throughout the examples, we will explain how average balance processing takes place in General Ledger.

General Example

Assume that you have three balance sheet accounts (Account A, Account B, and Account C). Each has an opening period balance of $ 0.00.

Day One

The following transaction is the only activity which takes place on the first day of an accounting period:

Dr.	Account A	1,000
Cr.	Account B	1,000

The above activity yields the following results:

Day 1 Account Balances				
	Activity	End–of–Day Balance	Aggregate Balance	Average Balance
Account A	1000	1,000	1,000	1,000
Account B	(1,000)	(1,000)	(1,000)	(1,000)

Note that on day one the aggregate balance for each account is the same as the end–of–day balance. The average balance equals the aggregate balance divided by 1, the number of days in the period.

Day Two

On day 2, the following transaction takes place:

Dr.	Account A	100	
Cr.	Account C		100

The above activity yields the following results:

Day 2 Account Balances				
	Activity	End–of–Day Balance	Aggregate Balance	Average Balance
Account A	100	1,100	2,100	1,050
Account B	0	(1,000)	(2,000)	(1,000)
Account C	(100)	(100)	(100)	(50)

Note that the aggregate balance for each account equals the end–of–day balance for day 1, plus the end–of–day balance for day 2. Another way to state this is: aggregate balance equals the previous aggregate balance plus the current day's end–of–day balance.

The average balance for each account equals the aggregate balance divided by 2, the number of days in the period–to–date.

Day Three

On day 3, the following transaction takes place:

Dr.	Account B	200	
Cr.	Account C		200

The above activity yields the following results:

Day 3 Account Balances				
	Activity	End–of–Day Balance	Aggregate Balance	Average Balance
Account A	0	1,100	3,200	1,066.66
Account B	200	(800)	(2,800)	(933.33)
Account C	(200)	(300)	(400)	(133.33)

Note that the aggregate balance for each account equals the sum of the end–of–day balances for days 1 through 3. The average balance for each account equals the aggregate balance divided by 3, the number of days in the period–to–date.

Relationship Between Aggregate and Average Balances

When you enable average balance processing in General Ledger, the system calculates and stores three aggregate balances for each balance sheet account in your set of books, for every calendar day. The three amounts are the period–to–date, quarter–to–date, and year–to–date aggregate balances. Every time you post a transaction, General Ledger updates the standard period-end balances, as well as the three aggregate balances.

Note that General Ledger does not actually store average or end–of–day balances. Instead, the system performs a quick and simple calculation whenever you need one of these balances. For example, when you perform an on–line inquiry or run a report, the required average balances are quickly calculated from the aggregate balances, using the following simple formulas:

Average balance = aggregate balance divided by number of days in the range.

End–of–day balance = current day's aggregate balance minus previous day's aggregate balance.

This relationship between aggregate and average balances is a key concept in General Ledger average balance processing. Throughout the remainder of this document, whenever we refer to tracking average balances, average balance processing, or maintaining average balances, we are implicitly referring to the relationship described above.

Types of Average Balances

To satisfy different reporting and analysis requirements, General Ledger can track three types of average balances:

- Period average–to–date
- Quarter average–to–date
- Year average–to–date

Note: General Ledger tracks average balances for actual transactions only. You cannot track average balances for budget or encumbrance balances.

Example: Period Average–to–Date Balance

The following example illustrates how period average–to–date balances are calculated by General Ledger.

This example assumes that we are looking at the activity and balances for one account in a set of books. The ending balance for May 31st was $100,000.

Example: Period Average-to-Date Calculation

Day	Activity	Ending Balance	PTD Aggregate Balance	PTD Range
June 1	$5,000	$105,000	$105,000	1
June 2	$8,000	$113,000	$218,000	2
June 3	$4,000	$117,000	$335,000	3

The period average–to–date balance for June 3rd:

= PTD Aggregate Balance (as of June 3)
divided by PTD Range (number of days: period–to–date)

= $335,000 / 3 days

= $111,666.67

Note: The PTD aggregate balance is reset to zero at the beginning of each period.

Example: Quarter Average–to–Date Balance

Expanding on the period average–to–date example, the following example illustrates how quarter average–to–date balances are calculated by General Ledger.

In this example, the ending balance for March 31st was $70,000.

Example: Quarter Average-to-Date Calculation

Day	Daily Activity	Ending Balance	PTD Aggregate Balance	QTD Aggregate Balance	QTD Range
April 1	$2,000	$72,000	$72,000	$72,000	1
April 2	$3,000	$75,000	$147,000	$147,000	2
April 3	($1,000)	$74,000	$221,000	$221,000	3
:	:	:	:	:	:
:	:	:	:	:	:
June 1	$5,000	$105,000	$105,000	$5,145,000	62
June 2	$8,000	$113,000	$218,000	$5,258,000	63
June 3	$4,000	$117,000	$335,000	$5,375,000	64

The quarter average–to–date balance for June 3rd:

= QTD Aggregate Balance (as of June 3)
divided by QTD Range (number of days: quarter–to–date)

= $5,375,000 / 64 days

= $83,984.38

Note: The QTD aggregate balance is reset to zero at the beginning of each quarter. Accordingly, throughout the first period of a quarter, the PTD and QTD aggregate balances for any day are the same.

Additional Information: Some financial institutions calculate quarter average–to–date balances by summing the three period ending averages–to–date for the quarter and dividing by three. You can use General Ledger's Financial Statement Generator to create a custom report using this calculation method for quarter average–to–date.

Example: Year Average–to–Date Balance

Expanding on the previous two examples, the following example illustrates how year average–to–date balances are calculated by General Ledger.

In this example, the ending balance for December 31st of the previous year was $50,000.

Example: Year Average-to-Date Calculation

Day	Daily Activity	Ending Balance	PTD Agg. Bal.	QTD Agg. Bal.	YTD Agg. Bal.	YTD Rng
Jan. 1	$4,000	$54,000	$54,000	$54,000	$54,000	1
Jan. 2	$2,000	$56,000	$110,000	$110,000	$110,000	2
Jan. 3	$0	$56,000	$166,000	$166,000	$166,000	3
:	:	:	:	:	:	:
:	:	:	:	:	:	:
Apr. 1	$2,000	$72,000	$72,000	$72,000	$5,711,000	91
Apr. 2	$3,000	$75,000	$147,000	$147,000	$5,786,000	92
Apr. 3	($1,000)	$74,000	$221,000	$221,000	$5,860,000	93
:	:	:	:	:	:	:
:	:	:	:	:	:	:
June 1	$5,000	$105,000	$105,000	$5,145,000	$10,784,000	152
June 2	$8,000	$113,000	$218,000	$5,258,000	$10,897,000	153
June 3	$4,000	$117,000	$335,000	$5,375,000	$11,014,000	154

The year average–to–date balance for June 3rd:

= YTD Aggregate Balance (as of June 3)
divided by YTD Range (number of days: year–to–date)

= $11,014,000 / 154 days

= $71,519.48

Note: The YTD aggregate balance is reset to zero at the beginning of each year. Accordingly, for every day in the first period of a year, the PTD, QTD, and YTD aggregate balances are the same.

Also note that all three aggregate balances, for all asset, liability, and equity accounts, are reset to zero at the beginning

of a new year.

Additional Information: Some financial institutions calculate year average–to–date by summing all the period ending averages–to–date within the year and dividing by the number of periods, excluding any adjusting periods. Another alternative is to sum the four quarter averages–to–date and divide by four. You can use General Ledger's Financial Statement Generator to create a custom report using either of these calculation methods for year average–to–date.

See Also

Overview: page 9 – 2

Basic Business Needs: page 9 – 2

Effective Date Handling: page 9 – 15

Set Up and Maintenance: page 9 – 18

Multi–Currency Processing: page 9 – 22

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Major Features

Enable Average Balance Processing for Specified Sets of Books

If you want to use average balance processing in General Ledger, you must enable the functionality for a specific set of books. With this feature, you can enable average balance processing only for those sets of books that require it. This ensures that you incur no additional overhead unless you need average balance processing.

Capture Average Balances

General Ledger calculates and stores the necessary aggregate balance information needed to compute average balance amounts as of any day in the year.

Effective–Date Transaction Processing

A transaction's effective date determines which end–of–day and aggregate balances are updated by General Ledger. These balances, in turn, determine the calculated values of your average balances.

Transaction Calendar Control

Certain organizations that need average balance processing, such as financial institutions, are required to post transactions only on business days. Posting on weekends or holidays is not allowed, although some organizations do post period–end accruals on non–business days.

In General Ledger, you control transaction posting with a transaction calendar. When you define a transaction calendar, you choose which days of the week will be business days. You also specify the holidays, using a form provided for maintaining the transaction calendar.

Each set of books, for which average balance processing is enabled, is assigned a transaction calendar. When transactions are posted, General Ledger checks the effective dates against the transaction calendar. If the dates are valid, the transaction is posted. For invalid dates, you can tell the system how you want the transaction handled.

Other features of transaction calendar control are as follows:

- Multiple sets of books may share a transaction calendar.
- You can set a profile option to allow certain individuals to post transactions on non–business days.

- Controls are applied to imported journals, as well as manual journals.

Control Transaction Balancing by Effective Date

Normally, General Ledger requires that total transactions balance for an entire period. When average balance processing is enabled, the system checks total transactions for each effective date to ensure that debits and credits balance. When they do not, General Ledger rejects the transactions, or, if you have enabled suspense posting, the system creates a balancing entry to the suspense account.

- Manual journals are balanced directly, since the effective date is entered at the journal level, not for individual journal lines.
- Imported journals are sorted and must be in balance by effective date within each source.

Allowing Back–Value Transactions

You can post transactions with effective dates prior to the current date. When you do so, the effect on average balances is determined by the effective date, rather than the system or current accounting date. General Ledger adjusts the ending and aggregate balances of the affected accounts as of the effective date and all subsequent dates.

> **Additional Information:** The back–value date is not limited to the current period. It can be in the prior period or even in a period from a prior year.

Maintain Averages for Summary Accounts

If you use summary accounts, and choose to enable average balance processing, General Ledger will maintain average, as well as standard, balances for your summary accounts. General Ledger automatically updates your summary average balances, as well as the standard average balances. You can use summary average balances in allocations and financial reports.

On–line Inquiry

You can use the Average Balance Inquiry form to review on–line information about the average or end–of–day balance of any balance sheet account. You can view summary or detail balances, as well as drill down from your summary balances to see the detail. Also, you

can customize your view of the average and end–of–day balances to show only the information you want, in the order you want it.

Standard Reports

General Ledger provides two standard average balance reports:

- Average Balance Trial Balance—displays standard and average balances for selected accounts, as well as period, quarter, and year average–to–date balances, for any as–of date you specify.
- Average Balance Audit Report—displays the detail activity used to create aggregate balances and related average balances maintained by General Ledger.

Custom Average Balance Reports

With General Ledger's Financial Statement Generator, you can design custom reports that use average balances. You can even create reports which include average and standard balances.

Financial Statement Generator allows you to define the complex financial statements you need to analyze your business, including responsibility reports for business units, profit centers, and cost centers. You may also need to prepare consolidated and consolidating reports, funds statements, and cash flow reports. With Financial Statement Generator, you can do all of this, using average balances and standard balances.

Allocations and Recurring Journal Formulas

With average balance processing enabled, you can use average balances as input to any formulas you use to create MassAllocations, MassBudgets, and recurring journals. You can use any of the three average balance types (Period, Quarter, or Year Average–to–date), as well as end–of–day balances.

Multi–Currency Accounting

General Ledger fully supports using average balances for foreign currency conversion, revaluation, and translation. General Ledger maintains average and end–of–day balances for all of your transaction currencies, as well as your functional currency. Using these features, you can:

- Convert foreign currency amounts in journal entries to your functional currency at the time of entry. Converted values are factored into the computation of average balances.
- Revalue accounts which are recorded on your books in a foreign currency. Revalued balances, as well as the unrealized exchange gain or loss, are factored into the computation of average balances.
- Translate average balances from a functional currency into a reporting currency, making it possible to consolidate average balances for sets of books that do not use the same functional currency.

Consolidation

General Ledger fully supports using average balances for consolidations, including both the transactions consolidation method and the balances consolidation method. You can consolidate average balances from different sets of books, using different currencies, calendars, and charts of accounts.

See Also

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Basic Business Needs: page 9 – 2

Average Balance Examples: page 9 – 4

Set Up and Maintenance: page 9 – 18

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Effective Date Handling

The effective date on which transactions are posted has a direct impact on average balance computations. Effective dates are equally important when selecting inquiry or reporting criteria, since your report will display average balance amounts as of your specified effective date.

Back–Value Transactions

As noted earlier, when you post a back–value transaction, General Ledger adjusts the end–of–day and aggregate balances of the affected accounts, as of the effective date and all subsequent dates. The example below continues our general example from 9 – 4, and illustrates what happens when you post a back–value transaction.

Back–Value Transaction Example

In our earlier example, the end–of–day and aggregate balances were as follows:

Daily Account Balances

	Account A		Account B		Account C	
	End–of–day Balance	Aggregate Balance	End–of–day Balance	Aggregate Balance	End–of–day Balance	Aggregate Balance
Day 1	1,000	1,000	(1,000)	(1,000)	0	0
Day 2	1,100	2,100	(1,000)	(2,000)	(100)	(100)
Day 3	1,100	3,200	(800)	(2,800)	(300)	(400)

The average balance, as of Day 3, for each account is:

Account A	3,200 / 3	=	1,066.66
Account B	(2,800) / 3	=	(933.33)
Account C	(400) / 3	=	(133.33)

Now assume that the following back–value transaction occurs on Day 3, with an effective date of Day 1:

Dr.	Account A	500	
Cr.	Account B		500

The transaction will have the following effects:

Daily Account Balances						
	Account A		Account B		Account C	
	End–of–day Balance	Aggregate Balance	End–of–day Balance	Aggregate Balance	End–of–day Balance	Aggregate Balance
Day 1	1,500	1,500	(1,500)	(1,500)	0	0
Day 2	1,600	3,100	(1,500)	(3,000)	(100)	(100)
Day 3	1,600	4,700	(1,300)	(4,300)	(300)	(400)

The average balance, as of Day 3, for each account is now:

Account A	4,700 / 3	=	1,566.66
Account B	(4,300) / 3	=	(1,433.33)
Account C	(400) / 3	=	(133.33)

Weekends and Holidays

You use the transaction calendar to tell General Ledger which days in the accounting calendar are business days versus non–business days. Non–business days:

- May not be used for posting transactions, unless you explicitly tell General Ledger to allow this.
- Are included when determining the number of days in the range.

Even though transactions are generally not posted to accounts on non–business days, General Ledger still maintains and stores aggregate balances for non–business days, as well as business days.

See Also

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Basic Business Needs: page 9 – 2

Average Balance Examples: page 9 – 4

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Enabling Average Balance Processing

Average balance processing is enabled by selecting the Enable Average Balances option on the Set of Books form. Once average balance processing is enabled, General Ledger automatically stores the aggregate balances which are used to calculate average and end–of–day balances.

Transaction Calendar

A transaction calendar is defined using the Transaction Calendar form. When you first define a transaction calendar, you specify a name and an optional description. Using this information, General Ledger creates a transaction calendar which includes an entry for every calendar day in the range of dates which exist in your General Ledger. Each entry includes three items:

- **Date:** the actual calendar date.
- **Day of Week:** the day of the week.
- **Business Day indicator:** shows whether the entry is defined as a business day. The indicator defaults to Yes for Monday through Friday and No for Saturday and Sunday. You can change the initial default values to suit your own needs.

After the transaction calendar is created, you should specify your holidays by changing the Business Day indicator to non–business day.

Transaction calendars and accounting calendars are completely independent of each other. For example, you might have one accounting calendar, shared by your parent company and all its subsidiaries. However, each subsidiary might use a separate transaction calendar to accommodate their different Holiday schedules.

Set of Books

You use the Set of Books form to define the parameters of a set of books, such as Accounting Calendar, Functional Currency, and Chart of Accounts. If you choose to enable average balance processing, you must specify additional information on the Set of Books form, such as:

- **Transaction Calendar:** use to ensure that transactions are posted only to valid business days.
- **Non–Postable Net Income Account:** assign an account which General Ledger will use to capture the net activity of all revenue and expense accounts when calculating the average balance for retained earnings.

Non–Postable Net Income Account

Retained earnings contains two components for any interim accounting period:

- Current account balance, which is equal to the final closing balance from the previous year.
- Net income, which is the net of all revenue and expense accounts.

General Ledger calculates the average balance for retained earnings the same way that it computes average balances for any other account. However, since the system does not maintain average balances for revenue and expense accounts, some special processing takes place to handle this particular component of retained earnings.

General Ledger uses a special non–postable net income account (similar to a summary account) to capture the net activity of all revenue and expense accounts. The account is treated as a balance sheet account, with account type of Owners' Equity. Its three stored aggregate balances are used to compute the net income impact on the retained earnings average balance for any given period, quarter, or year.

> **Note:** You can also use the non–postable net income account in your reports and on–line inquiries.
>
> **Additional Information:** The primary difference between the non–postable net income account and other balance sheet accounts, is that its balance does not roll forward when you open a new year. Instead, General Ledger resets the account to zero when revenues and expenses are closed out to retained earnings at the end of the year.

Processing Options for Non–Business Days

There are two methods you can use to control transaction processing when effective dates fall on non–business days:

- **By User:** Your system administrator can set up your system so that General Ledger allows transactions to be posted on non–business days. This option can be set at the Site, Application, Responsibility, or User level.

  You use this method to control non–business day processing for manually entered journals.

- **By Source:** You can specify an effective date rule for each journal source when average balance processing is enabled. You can select one of three options which tell General Ledger how to handle transactions whose effective dates are non–business days:

  – **Leave Alone**—accept transaction dates and complete posting.

  – **Fail**—reject transactions; no posting.

  – **Roll Date**—roll transactions to the nearest valid business day, within the same period, and complete posting.

  You use this method to control non–business day processing of automated journals from your subsidiary ledger systems, such as Oracle Receivables and Oracle Payables.

Opening a New Period

When you open a new accounting period, General Ledger prepares the new period for journal entry. If you open a new period when average balance processing is enabled, the system also:

- **Populates the aggregates table.** PTD, QTD, and YTD aggregate balances are created for each balance sheet account. As transactions are posted throughout the period, General Ledger updates these aggregates, using the transaction effective date to determine which daily balances to update.

- **Initializes aggregate balances.** PTD aggregates are set to zero. QTD and YTD aggregates are only initialized if the new period is the beginning of a quarter or a year, respectively. Otherwise, the ending QTD and YTD aggregates from the previous period are carried forward as the beginning balance of the new period.

When you open a new year, General Ledger rolls net income forward. The beginning balance of retained earnings is set to the sum of the prior year's ending balance, plus the ending balance of the non–postable net income account.

Archiving and Purging

When you use average balance processing, a large volume of data accumulates in your General Ledger database. You can archive and purge any information you no longer need. General Ledger also provides some related safety and security features. For example, the system:

- Produces reports you can review to verify that your archiving and purging processes complete successfully.
- Ensures that only archived data can be purged.

See Also

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Multi–Currency Processing

For each set of books, General Ledger maintains average balances in your selected functional currency. The system also maintains separate average balances for each foreign currency you've used to enter transactions. The following section explains how General Ledger performs foreign currency conversion, revaluation, and translation when average balance processing is enabled.

Conversion

When you enter a journal, General Ledger automatically converts any foreign currency amounts to your functional currency. When you post journals, the converted amounts update your accounts' standard balances. At the same time, General Ledger updates the corresponding aggregate balances for both your entered (foreign) and converted (functional) currencies. These balances are used to compute your average balances.

Revaluation

When you revalue a balance sheet account that is denominated in a foreign currency, General Ledger automatically creates a journal entry to record the unrealized foreign exchange gain or loss. When this journal entry is posted, General Ledger updates both the standard balance and the corresponding aggregate balance of the revalued account. These updated balances are factored into the calculation of the account's average balance.

Translation

If you have average balance processing enabled, and choose to translate your accounts for consolidation or reporting purposes, General Ledger will translate both standard and average account balances. You can translate both balances in a single translation run, as part of the month–end cycle.

General Ledger maintains translated balances for each day of an accounting period. When translating each day's average balances, the

system multiplies the functional currency average by the average of the daily conversion rates for the period, up to and including the current day. For example:

Averages of Daily Conversion Rates Example				
Day of Period	Daily Rate	Average of Daily Rates	Functional Currency Average	Translated Average Balance
1	1.10	1.100	1,000	1,100
2	1.12	1.110	1,000	1,110
3	1.15	1.123	1,000	1,123
:	:	:	:	:
:	:	:	:	:
31	1.17	1.148	1,000	1,148

Where necessary for specific accounts, you can use historical rates or amounts, rather than the averages of daily conversion rates. When you enter historical rates or amounts for an account:

- You can specify separate values for standard and average balances, or you can use the same value for both.
- General Ledger uses the specified value to translate the related balances.
- The same historical rate or amount will be used to translate average balances for each day of the period.

Quarter and Year Average–to–Date Translations

General Ledger translates an account's quarter and year averages–to–date differently, depending on whether the daily average balances are translated using averages of daily conversion rates, or historical rates or amounts.

- **Averages of daily conversion rates**—translate quarter and year averages–to–date using averages of daily rates for all days in the quarter or year. For example, if the first quarter of a year includes January, February, and March, General Ledger will translate the quarter average–to–date balance for March 16th by multiplying the quarter average–to–date functional balance by

the average of all of the daily rates between January 1 and March 16.

- **Historical rates or amounts**—translate quarter and year averages–to–date using the average of the historical rates or amounts for the appropriate periods, weighted by the number of days in each period.

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Consolidation

You can use General Ledger's consolidation features to combine the financial results of multiple companies, even if their sets of books use different currencies, accounting calendars, and charts of accounts. General Ledger supports consolidating average balances using either the transactions or balances consolidation methods.

Standard and average balances can be consolidated at the same or different levels of detail. For example, you might want to consolidate standard balances at the detail level, but average balances at a summarized level.

If you consolidate standard and average balances at the same level of detail, you can apply the same consolidation mapping rules to both. If you consolidate at different levels of detail, you must define appropriate consolidation mapping rules for each.

Consolidating Transactions

When you consolidate transactions, General Ledger creates a single consolidation journal batch, consisting of your subsidiary's transactions and their corresponding effective dates. When you post this batch to update your consolidated standard balances, the corresponding consolidated average balances will also be updated (as they are when you post non–consolidation journal batches).

Consolidating Balances

To consolidate average balances when you are using the balances consolidation method, you must use a "consolidation set of books." You specify whether a set of books can be used for consolidation purposes at the same time that you enable average balance processing for that set of books.

Consolidation sets of books, unlike other sets of books where average balance processing is enabled, do not enforce a link between standard and average balances. As a result, you can update standard and average balances independently. In sets of books which are not defined as consolidation sets of books, both standard and average balances are updated automatically whenever transactions are posted.

You can consolidate standard or average balances independently into a consolidation set of books. You can also consolidate standard and average balances in a single consolidation run.

When you run your consolidation, General Ledger will create two consolidation journal batches:

- Standard—updates standard balances without affecting average balances.
- Average—updates average balances without affecting standard balances.

The effective date of the journal entries in an average consolidation journal batch will always be the first day of an accounting period. When you post the batch, the journal amounts will be posted as average balances on the first day of the period, and will then roll forward through the remaining days. As a result, each day of the period will reflect average balances as of the end of the period in the subsidiary set of books.

Eliminations

You can use manual journal entries, recurring journals, and MassAllocations to create eliminating entries in a consolidation set of books. You can eliminate standard and / or average balances, but the respective eliminating entries will be independent of each other. For example, if you eliminate an account's standard balance, the related average balance is not eliminated. Likewise, if you eliminate an average balance, there is no effect on the related standard balance. The effective date of eliminating entries is always the first day of the period.

Consolidation Hierarchies

With General Ledger, you can run multilevel consolidations of standard and average balances, as long as each set of books into which you consolidate is defined as a consolidation set of books. Note that the consolidation process is the same as single–level consolidation. In both, General Ledger transfers subsidiary standard balances into parent standard balances, and subsidiary average balances into parent average balances.

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On–line Inquiry

With General Ledger, you can perform on–line inquiries for both standard and average balances. You can enter any of the following criteria to control the information which General Ledger will display:

- Date ranges
- Currencies
- Precision (Units, Thousands, etc.)
- Accounts

If you have defined summary accounts in your Oracle General Ledger, you can also select a summary account to use for your on–line inquiries. From the summary–level inquiry, you can drill down to see the average balances of the individual accounts that make up a summary average balance.

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Reporting

With General Ledger, you can request standard reports, as well as create custom reports using Financial Statement Generator. These features are fully supported for both standard and average balances.

Standard Reports

General Ledger provides two standard average balance reports—the Average Balance Trial Balance and the Average Balance Audit Report.

Average Balance Trial Balance

This report provides a listing of standard and average balances for selected accounts based on an as–of date you specify. In addition, the report displays period, quarter, and year average–to–date balances. You can also request additional information on this report by specifying parameters such as balancing segments and account ranges.

Average Balance Audit Report

This report displays the detail activity which created the aggregate balances and related average balances maintained by General Ledger. You use this report when you need to research how General Ledger calculated the average balances for an account.

The report also displays daily average balance information for the selected accounts for the specified range of dates. You can also request additional information on this report by specifying parameters such as the as–of reporting date, average balance type (period, quarter, or year average–to–date), and account ranges.

Financial Statement Generator

With the Financial Statement Generator, you can easily design custom average balance reports. For example, you can:

- Report average, as well as standard average balances.
- Use average or standard balances in formulas.
- Report standard and average consolidated balances together on the same report.

For more information about the features of Financial Statement Generator, see the publication, *Oracle General Ledger User's Guide, Release 10SC*.

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CHAPTER

10 Standard Reports and Listings

Running Standard Reports and Listings

General Ledger gives you a complete set of standard reports such as journal reports, general ledgers, account analyses and trial balances. You can also request standard listings to review key non–financial information, including your chart of accounts, row sets, column sets and content sets, reporting hierarchies, consolidation definitions, recurring journal formulas, and more. All of the information in these reports and listings is also available online.

You can combine standard reports, listings and programs into a request set to submit them as a group. In addition, if the Financial Statement Generator program is assigned to your responsibility, you can include FSG reports in standard request sets.

General Ledger provides the following categories of standard reports and listings:

- **Account Analysis:** These reports list the accumulated balances of a range of accounts and all journal entry lines that affect that range.
- **Budget:** These reports and listings contain information about your budgets and budget organizations, including account assignments and budget hierarchies.
- **Chart of Accounts:** These reports and listings provide information about the accounts in your chart of accounts, including segment values, rollup ranges and suspense accounts.
- **Multi–Company Accounting and Consolidation:** These reports and listings provide information about your multi–company accounting and consolidation activities. You can request reports about intercompany transactions made using General Ledger's CENTRA feature.

  You can also request reports about a specific consolidation, including how your subsidiaries' accounts are mapped into your parent accounts. You must use the audit mode run option in order to request the Consolidation Audit Report and the Consolidation Exception Reports, and you can only request the Consolidation Journals Report for consolidations using the Transactions method.
- **Currency:** These listings show the daily, period and historical rates you defined for foreign currencies.
- **Financial Statement Generator:** These listings provide summary or detail information about the definitions of your

Financial Statement Generator report components, reports and report sets.

- **General Ledger:** These reports list beginning and ending account balances, and all journal entry lines affecting each account balance in your functional and foreign currencies.
- **Journals:** These reports provide journal information in functional and foreign currencies, including posted, unposted and error journals. You can also review journal activity for particular periods and balancing segments.
- **Trial Balance:** These reports list account balances and activity for functional and foreign currencies, budgets, encumbrances and actuals. You can request this information by currency, accounts, and so on.
- **Other:** These reports and listings provide information about MassAllocation / MassBudget definitions, actual or budget recurring journal formulas, statistical units of measure and value–added taxes received and paid.
- **Execution:** These reports are automatically generated when you submit and complete a concurrent process.

▶ **To run a standard report, listing, or request set:**

1. Navigate to the Submit Requests window.
2. Choose whether to run a request or request set, then choose the request or request set you want to run.
3. Enter the necessary request parameters.
4. Submit your request.
5. Review the status of your request.

   You can review all of your requests at the same time, or you can review only certain requests, based on the Request ID, phase or status you specify. General Ledger provides detailed information about your request, including request time, start time, report options, priority, status and much more.

See Also

Submitting a Request
Submitting a Request Set
Changing Request Options
(*Oracle Applications User's Guide*)

Account Analysis Reports

These reports list the accumulated balances of a range of accounts and all journal entry lines that affect that range.

Account Analysis Report

Review source, category and reference information to trace your functional currency or STAT transactions back to their original source. You can run this report with entry, line or source item reference information to help identify the origin of journals created by Journal Import.

This report prints the journal entry lines and beginning and ending balances of the accounts you request. For each journal entry line, the report prints the source, category, batch name, journal entry name, account, description, entry / line / source item reference information, and the debit or credit amount.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Type: Choose Entry Item to generate a report showing EXTERNAL_REFERENCE from the GL_JE_HEADERS table. This reference appears only if you provided one in the Enter Journals form or if you used Journal Import. Choose Line Item to generate a report showing REFERENCE_1 from the GL_JE_LINES table. Choose Source Item to generate a report showing REFERENCE_4 from the GL_JE_LINES table. These references appear only if you used Journal Import and included a journal voucher number, an invoice date and number, or some other source document information that helps you to identify the origin of this journal entry.

Currency: Choose either the functional currency for your set of books or STAT.

Balance Type: Choose to report on Actual, Budget, or Encumbrance balances. If you select budget balances, you must choose the Budget Name on which to report. If you select encumbrance balances, you must choose the Encumbrance Type on which to report.

Starting/Ending Period: Choose the accounting period range for your report. General Ledger starts a new page for every period in your range.

Flexfield From/To: Enter the account range for your report.

Order By: Choose to sort the journal entry lines of your report by Account Segment, Balancing Segment, or Source name.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Beginning Balance: sum of all debits and credits for the accounts in the range as of the first day of each accounting period.

Ending Balance: sum of all debits and credits for the accounts in the range, plus the beginning balance, as of the last day of each accounting period.

Account Analysis Report with Payables Detail

Review functional currency or STAT balances and transactions for any account(s). You can use this report to reconcile asset additions imported into General Ledger from Oracle Payables. To run this report, you must have Oracle Payables installed on your system and you must allow detail posting of invoices from Oracle Payables to General Ledger. If you have installed multiple versions of Oracle Payables, General Ledger retrieves information for your report from the last version installed.

The report prints the beginning balance, journal entry lines, and ending balance of the accounts you request. For each journal entry line, the report prints the batch name, journal entry name, account, line description, vendor name, invoice number, and the debit or credit amount.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Period Name: Choose any accounting period in your calendar.

Flexfield From/To: Enter the account range for your report.

Currency: Choose the functional currency for your set of books or STAT.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Beginning Balance: sum of all debits and credits for the accounts in the range as of the first day of each accounting period.

Ending Balance: sum of all debits and credits for the accounts in the range, plus the beginning balance, as of the last day of each accounting period.

Account Analysis Report with Subledger Detail

Review the details of subledger activity that has been posted to your General Ledger accounts. The report displays detail amounts for a specific journal source and category, in your functional currency or STAT.

This report prints the journal entry lines and beginning and ending balances of the accounts you request. For each journal entry line, the report prints the accounting date, category, journal batch name, header, sequence, number, line, description, and amount. For each journal entry line, the report also prints subledger details, including the vendor or customer name, transaction number, associated transaction, sequence, number, line, and transaction type.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Currency: Select the functional currency for your set of books or STAT.

Starting/Ending Period: Enter or select the accounting period range for your report. General Ledger starts a new page for every period in your range.

Flexfield From/To: Enter the account range for your report.

Journal Source: Enter or select the journal source to use for creating the report.

Journal Category: Enter or select the journal category to use for creating the report.

Sort By: Choose to sort the journal entry lines of your report by Sequence or Vendor.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Acct Date: the accounting date of the journal reflected on the detail report line.

Batch: the name of the journal batch for the detail report line.

Journal Amount: the amount of the journal, expressed in the currency you chose for the report.

Account Balance: for each group of detail report lines, the beginning and ending period account balance are printed in this column.

Vendor/Customer: the vendor or customer name related to the journal on the detail report line.

Trans Number: the subledger transaction number.

Transaction Type: the subledger transaction type.

Account Analysis Report with Subledger Detail II

Review the details of subledger activity that has been posted to your General Ledger accounts. The report displays detail amounts in the entered and accounted currencies of the accounts you request.

For each journal entry line, the report prints the accounting date, General Ledger batch name, header, line, description, General Ledger document sequence and number, General Ledger transaction date, and entered and accounted debit and credit amounts.

For each journal entry line, the report also prints subledger details, including the document sequence name and number, associated transaction, supplier or customer name and site, transaction date, transaction description, transaction number, line, exchange rate, currency, and entered and accounted debit and credit amounts.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Period: The period for which you want the report.

Account From/To: Enter the account range for your report.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Acct Date: the accounting date of the journal reflected on the detail report line.

GL Batch Name: the name of the journal batch for the detail report line.

Entered Dr/Cr (*Journal*)**:** the journal debit or credit amount, expressed in the currency originally used to enter the journal.

Accounted Dr/Cr (*Journal*)**:** the journal debit or credit amount, expressed in your set of book's functional currency.

Trx GL Date: the transaction's general ledger date.

Supplier/Customer Name: the supplier or customer name related to the journal on the detail report line.

Trx Date: the subledger transaction date.

Transaction Number: the subledger transaction number.

Entered Dr/Cr (*Transaction*)**:** the transaction debit or credit amount, expressed in the currency originally used to enter the journal.

Accounted Dr/Cr (*Transaction*)**:** the transaction debit or credit amount, expressed in your set of book's functional currency.

Average Balance Audit Report

Review the detail activity which created the aggregate balances and related average balances for a set of books when average balance processing is enabled. This report displays detail activity, as well as daily average balance information for selected accounts for a specified range of dates.

Warning: You should generally use this report only to research specific questions about how General Ledger calculated the average balances for an account. Because of the nature of aggregate and average balance maintenance in General Ledger, a report requesting year averages–to–date for all balance sheet accounts could be very large.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Currency: Choose the functional currency for your set of books or STAT.

Reporting Date: Enter the calendar date for which you want to see average balances. For example, if you want to review average balances as of January 31, 1996, you enter 31–JAN–96 as the Reporting Date.

Amount Type: Enter the average balance type you want to review in the report. You may choose from PATD (period average–to–date), QATD (quarter average–to–date), and YATD (year average–to–date).

Account From/To: Enter the range of accounts you want to include in your report.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Date: the effective date of the transaction activity reflected on each report line.

Daily Activity: the total amount of all transaction activity for the related account and effective date.

Daily Closing Balance: the end–of–day balance for the related account and effective date.

PATD, QATD, or YATD Aggregate: the aggregate balance for the related account and effective date.

PATD, QATD, or YATD Average: the calculated average balance for the account and effective date.

See Also

Overview of Average Balance Processing in Oracle General Ledger, Release 10SC

Foreign Account Analysis Report

Review source, category and reference information to trace your foreign currency transactions back to their original source. You can run this report with entry, line or source item reference information to help identify the origin of journals created by Journal Import.

This report prints the journal entry lines and beginning and ending balances of the accounts you request. For each journal entry line, the report prints the source, category, batch name, journal entry name, account, description, entry / line / source item reference information, and the debit or credit amount.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Type: Choose Entry Item to generate a report showing EXTERNAL_REFERENCE from the GL_JE_HEADERS table. This reference appears only if you provided one in the Enter Journals form or if you used Journal Import. Choose Line Item to generate a report showing REFERENCE_1 from the GL_JE_LINES table. Choose Source Item to generate a report showing REFERENCE_4 from the GL_JE_LINES table. These references appear only if you used Journal Import and included a journal voucher number, an invoice date and number, or some other source document information that helps you to identify the origin of this journal entry.

Currency: Choose any foreign currency for your set of books. General Ledger displays amounts entered in this currency.

Balance Type: Choose to report on Actual, Budget, or Encumbrance balances. If you select budget balances, you must choose the Budget Name on which to report. If you select encumbrance balances, you must choose the Encumbrance Type on which to report.

Starting/Ending Period: Choose the accounting period range for your report. General Ledger starts a new page for every period in your range.

Flexfield From/To: Enter the account range for your report.

Order By: Choose to sort the journal entry lines of your report by Account Segment, Balancing Segment, or Source name.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Beginning Balance: sum of all debits and credits for the accounts in the range as of the first day of each accounting period.

Ending Balance: sum of all debits and credits for the accounts in the range, plus the beginning balance, as of the last day of each accounting period.

Foreign Account Analysis Report with Payables Detail

Review foreign currency balances and transactions for any account(s). You can use this report to reconcile asset additions imported into General Ledger from Oracle Payables. To run this report, you must have Oracle Payables installed on your system and you must allow detail posting of invoices from Oracle Payables to General Ledger. If you have installed multiple versions of Oracle Payables, General Ledger retrieves information for your report from the last version installed.

The report prints the beginning balance, journal entry lines, and ending balance of the accounts you request. For each journal entry line, the report prints the batch name, journal entry name, account, line description, vendor name, invoice number, and the debit or credit amount.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Period Name: Choose any accounting period in your calendar.

Flexfield From/To: Enter the account range for your report.

Currency: Choose any foreign currency for your set of books. General Ledger displays amounts entered in this currency.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Beginning Balance: sum of all debits and credits for the accounts in the range as of the first day of each accounting period.

Ending Balance: sum of all debits and credits for the accounts in the range, plus the beginning balance, as of the last day of each accounting period.

Budget Reports and Listings

These reports and listings contain information about your budgets and budget organizations, including account range assignments and budget hierarchies.

Budget Hierarchy Listing

Review all master budgets and their associated detail budgets for your current set of books.

Parameters

General Ledger prints this listing for your current set of books, without prompting you for any parameters.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Master Budget: name of each master budget you have defined.

Detail Budget: name of each detail budget assigned to this master budget.

Budget Journals by Flexfield Report

Review the status and details of your budget journals for a particular account, currency, and fiscal year.

This report prints the status, period, batch name, journal entry name, journal entry line number, description, entered debit or credit amount, and statistical amount for each account you request.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Budget: Choose a budget defined for your set of books.

Accounting Flexfield: Enter the account on which you want to report.

Currency Code: Choose the functional currency for your set of books, a foreign currency, or STAT. If you choose a foreign currency, the report shows budget journal amounts entered in that currency.

Year: Choose a fiscal year for which you entered budget journals.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Debits: debit amount of each budget journal line, if any. General Ledger prints a total of all debit amounts for each posting status and for all the posting statuses in your report.

Credits: credit amount of each budget journal line, if any. General Ledger prints a total of all credit amounts for each posting status and for all the posting statuses in your report.

Stat Amount: statistical amount of each budget journal line, if any. General Ledger prints a total of all statistical amounts for each posting status and for all the posting statuses in your report.

Budget Organization Listing

Review the details of a specific budget organization.

This listing prints the start and end dates for the organization, the accounts you assigned to the organization, descriptions of these accounts as well as their budget entry methods.

If budgetary control is enabled for your set of books, this report also prints the budgetary control options assigned to each account range, including funds check level, amount type and boundary.

Parameters

When you request this listing, General Ledger prompts you to enter the following:

Organization Name: Choose any budget organization you have defined.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Accounting Flexfield: accounts you assigned to this budget organization. Accounts are sorted in ascending order by the ordering segment you entered in the Define Budget Organization form, then by the first segment in your account, the second segment, and so on.

Type: budget entry type for each of the accounts assigned to this budget organization. A type of Entered indicates that you can use any General Ledger budget entry method. A type of Calculated indicates that you can only use budget formulas or MassBudgeting.

Automatic Encumbrance: Yes or No to indicate if automatic encumbrancing is enabled for your account. If automatic encumbrancing is enabled, General Ledger creates encumbrance batches for transactions originating from a feeder systems such as Oracle Purchasing or Oracle Payables.

Budget Organization Range Listing

Review the details of the account ranges assigned to a specific budget organization. The listing prints the budget entry type and currency assigned to each account range, and indicates whether automatic encumbrancing is enabled.

If budgetary control is enabled for your set of books, this report also prints the budgetary control options assigned to each account range, including funds check level, amount type and boundary.

Parameters

When you request this listing, General Ledger prompts you to enter the following:

Budget Organization: Choose any budget organization you have defined.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Accounting Flexfield: accounts you assigned to this budget organization. General Ledger first sorts your accounts in ascending order by the ordering segment you entered in the Define Budget Organization form, then by the first segment in your account, the second segment, and so on.

Type: budget entry type for each of the accounts assigned to this budget organization. A type of Entered indicates that you can enter budget amounts manually, enter budget journals, upload budgets, create MassBudget journals or transfer budget amounts. A type of Calculated indicates that you can use budget formulas or MassBudget journals.

Status: the status of the account range.

> **Adding:** You are entering account range information, or if you have already saved your work, the concurrent request to create accounts from a range is pending.
>
> **In Process:** The concurrent request to create accounts from a range is currently running.
>
> **Reporting:** The concurrent request to create accounts from a range is generating an execution report of all the accounts it created.
>
> **Current:** The concurrent request to create accounts from a range has completed.

Automatic Encumbrance: Yes or No to indicate if automatic encumbrancing is enabled for your account. If automatic encumbrancing is enabled, General Ledger creates encumbrance batches for transactions originating from your feeder systems such as Oracle Purchasing and Oracle Payables.

Budgetary Control Transactions Report

Review the details of your funds check or reservation requests. You must be using budgetary control for your current set of books to request this report.

You can request this report from the Budgetary Control Transactions window. Choose the Print All button to generate a report showing the details of all transactions included in your funds check or reservation request. Choose the Print Errors and Warnings button to generate a report showing the details of only those transactions that contain failures and/or warning messages.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Amount Type: amount type of your account (PTD, QTD, YTD, or PJTD). Oracle Payables uses the boundary and amount type to determine the time interval over which to perform funds checking or reservation.

Boundary: boundary (Period, Quarter, Year or Project) of the funds check or funds reservation. The boundary is the endpoint for which you want Oracle Payables to check your available funds.

Amount: amount of your funds check or reservation request.

Status: status of your funds check or reservation request (Pending, Approved, Rejected, Checking, Passed Check, Failed Check, or Fatal).

See Also

Reviewing Budgetary Control Transactions: page 1 – 26

Frozen Budget Accounts Listing

Review frozen budget components, including budgets, budget organizations, and account ranges. This listing prints only budgets which are partially or completely frozen.

Parameters

General Ledger prints this listing for your current set of books, without prompting you for any parameters.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Budget Organization: For each budget listed, the name of all associated budget organizations, regardless of their frozen status.

Frozen: Yes if all accounts in a budget organization are frozen. No if only some or none of the accounts in this budget organization are frozen.

From/To account: If a budget organization has frozen account ranges, the accounts in each range.

Funds Available Analysis Report

Use the Funds Available Analysis Report to measure budgets against expenditures and encumbrances to determine the balance of funds available for your future expenditures.

Funds Available Analysis calculates the difference between the amount you are authorized to spend and the amount of your expenditures plus commitments depending upon account type.

This report includes only the effect of approved budgetary control transaction. The report does not include the effect of pending transactions that have not yet reserved funds. For example, if you attempt to reserve funds for a purchase order online and you run a Funds Available Analysis Report, the effect of your purchase order will not be included in available funds unless two criteria are met. First, your online process must be completed successfully, and second, the system must have successfully reserved funds for your purchase order.

Parameters

When you request the Funds Available Analysis Report, General Ledger prompts you to enter the following parameters:

Account Segment: Choose any account segment other than your account segment and choose the range of values you would like to use to sort the pages of your report.

Secondary Account Segment: Choose any account segment, other than your account segment for your sort segment range, in order to review more detailed summary information.

Currency: Choose the functional currency for your set of books. If you choose a foreign currency, this report shows your translated account balances in that currency. You must run foreign currency translation before you can report on translated balances.

Budget Name: Choose a budget name within your set of books. Oracle Financials calculates your funds available using the budget amounts for this budget.

Report Type: Choose a period–to–date, year–to–date, or project–to–date report. Oracle Financials prints the description of your report type.

Accounting Period: Choose any accounting period in your calendar.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Account: account value for this line. Amounts for this line represent the sum of all accounts associated with this account and secondary segment value combination. The heading for this column is the name of the above prompt you defined for your account segment when you set up your account.

Account Description: description of your account segment value. If your account value has expired or been disabled, the column contains asterisks (***).

Budget Amount: budget amount for each line, for the Budget Name you choose as a report parameter

Encumbrance Amount: encumbrance amount for each line, for the Budget Name you choose as a report parameter

Actual Amount: actual amount for each line, for the Budget Name you choose as a report parameter

Funds Available: funds available calculated as Budget Amount – Encumbrance Amount – Actual Amount for each line of your report

Master/Detail Budget Report

Review the available funds for all detail budgets controlled by a specific master budget. View budget balances entered in your functional currency, a foreign currency or statistical amounts. General Ledger marks accounts whose detail budget amounts exceed the master budget with an asterisk.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Master Budget: Choose a master budget in your set of books.

Amount Type: Choose QTD (quarter–to–date), PTD (period–to–date), YTD (year–to–date), or PJTD (project–to–date).

Currency: Choose your functional currency, a foreign currency, or STAT for statistical balances. If you choose a foreign currency, this report shows your account balances entered in that currency.

Period Name: Choose any accounting period in your calendar.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Description: description of the account segment value for each summary **account** associated with the master budget

Available Budget: available budget calculated as follows:

Available Budget = **Master Amount** – **Detail Amount**

Summary/Detail Budget Report

Review the detail accounts that roll up into a summary account for a specific budget and currency. This report shows the balance and journal information for each detail account for the period you specify.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Budget: Choose a budget in your set of books.

Summary Account: Choose a summary account in your set of books.

Currency: Choose the functional currency for your set of books, a foreign currency or STAT. If you choose a foreign currency, this report shows the account balances entered in that currency.

Period: Choose any accounting period in your calendar.

Unbudgeted Master/Detail Accounts Report

Review the detail budget amounts for which there are no corresponding budgeted amounts in the master budget. Review transactions entered in your functional currency, a foreign currency or statistical amounts.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Master Budget: Choose a master budget in your set of books.

Period Name: Choose any accounting period in your calendar.

Currency: Choose your functional currency, a foreign currency, or STAT for statistical balances. If you choose a foreign currency, this report shows your account balances entered in that currency.

Amount Type: Choose PTD (period–to–date), YTD (year–to–date), or PJTD (project–to–date).

Selected Headings

Refer to the selected heading descriptions below for additional information.

Account: description of the account segment value associated with the account.

Accounting Flexfield: each detail account for which there are no corresponding budgeted amounts in the master budget

Detail Budget: detail budget associated with the account.

Detail Amount: amount budgeted to the detail account for the detail budget.

Chart of Accounts Reports and Listings

These reports and listings provide information about the Accounting Flexfield for your chart of accounts, including segment values, rollup ranges, and suspense accounts.

Account Hierarchy Report

Review a list of the detail accounts that roll up into each summary account for all summary templates. General Ledger creates a new page for each summary template you have defined and displays the description of each account segment value for both your summary and detail accounts.

Parameters

General Ledger prints this listing for your current set of books, without prompting you for any parameters.

Chart of Accounts Listing

Review the chart of accounts for your current set of books, including detail and summary accounts.

General Ledger first prints your enabled detail accounts, then your disabled detail accounts, and finally your summary accounts. Each of these three groups begins on a new page. Within each of the three groups, your accounts are sorted by their account segment values.

Parameters

When you request this listing, General Ledger prompts you to enter the following:

From/To Balancing Value: Enter a range of balancing segment values. This listing prints only accounts with balancing segment values that fall within this range, and starts a new page for each balancing segment value.

From/To Account Value: Enter a range of account segment values. This listing prints only accounts with account segment values that fall within this range.

Attention: The values that you supply for the ranges do not have to be valid segment values. For example, you can specify balancing segment values 00 to ZZ and account segment values 5000 to 5999 even if those specific values are not defined.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Account: description of the account segment value for each Accounting Flexfield.

Account Type: one of the following account types for each detail account: Asset, Liability, Owner's Equity, Revenue or Expense.

The account type is determined by the account segment of the Accounting Flexfield.

Summary Account: Yes if your account represents a summary account or No if it represents a detail account.

Enabled: Yes if your account is enabled or No if it is not enabled.

Start/End Date: start and end date, if any, for your account.

Rollup Detail Listing

Review all valid child segment values for each parent segment value for a specific account segment. This listing includes descriptions for both the parent and child segment values and the rollup group (if any) to which your parent segment value belongs.

General Ledger sorts this listing in ascending order by account parent segment value. Within each parent segment value, General Ledger sorts the child segment values in ascending order.

Parameters

When you request this listing, General Ledger prompts you to enter the following:

Segment: Choose any independent account segment you have defined.

Active Date: Choose the calendar date for your report.

Rollup Range Listing

Review a list of all parent segment values for an account segment. This listing includes information about each parent segment value, such as the rollup group to which each parent segment value belongs, whether each parent segment value is enabled and its range of child segment values.

General Ledger sorts this listing in ascending order by parent segment value.

Parameters

When you request this listing, General Ledger prompts you to enter the following:

Segment Name: Choose any independent account segment you have defined.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Start/End Date: start and end date, if any, for each parent segment value.

Enabled: Yes if your parent segment value is enabled or No if it is not enabled.

Child Value Low/High: range of child segment values defined for each parent segment value.

Segment Values Listing

Review all segment values for a specific account segment. This listing includes information about each segment value, such as whether your segment value is enabled, whether it is a parent, and whether posting and budgeting are allowed. Run this listing for your account segment to verify that your accounts have been assigned the correct account type.

General Ledger sorts this listing in ascending order by segment value.

Parameters

When you request this listing, General Ledger prompts you to enter the following:

Segment Name: Choose any account segment you have defined.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Start/End Date: start and end date, if any, for each parent segment value.

Enabled: Yes if your parent segment value is enabled or No if it is not enabled.

Parent: Yes or No to indicate whether your segment value is a parent.

Rollup Group: if your segment value is a parent, the rollup group to which it belongs.

Account Type: if you entered account for your segment name, the account type associated with this segment value: Asset, Liability, Owner's Equity, Revenue, Expense.

Suspense Accounts Listing

Review the suspense accounts for your set of books. This listing provides the suspense account for each journal entry source and category.

Parameters

General Ledger prints this listing for your current set of books, without prompting you for any parameters.

Multi–Company Accounting and Consolidation Reports

These reports and listings provide information about your multi–company accounting and consolidation activities. You can request reports about intercompany transactions made using General Ledger's CENTRA feature.

You can also request reports about a specific consolidation, including how your subsidiaries' accounts are mapped into your parent accounts. You must use the audit mode run option in order to request the Consolidation Audit Report and the Consolidation Exception Reports, and you can only request the Consolidation Journals Report for consolidations using the Transactions method.

Consolidation Audit Report

Review the mapping of account balances from your subsidiary set of books into accounts in your parent set of books for a specific consolidation mapping. To request this report, you must use the audit mode run option when transferring your subsidiary data.

The report prints the total of all subsidiary account balances that were consolidated into each account in your parent set of books. In addition, a total is provided for all of the balances from your subsidiary set of books that were consolidated into accounts in your parent set of books.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Consolidation: Enter the name of a consolidation mapping you have defined and have transferred in audit mode.

Period: Choose an accounting period in your parent set of books for which you transferred the specified mapping in audit mode.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Parent Account: each parent account into which you are consolidating balances.

Subsidiary Account: a line for each subsidiary account consolidated into this parent account.

Account Balance: subsidiary account balance that was consolidated into this parent account.

Request ID: concurrent request ID associated with your consolidation.

See Also

Transferring Subsidiary Data to Your Parent: page 3 – 54

Consolidation Exception Report: Disabled Parent Accounts

Review all disabled accounts in your parent set of books for which you tried to consolidate balances or transactions. To request this report, you must use the audit mode run option when transferring your subsidiary data.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Consolidation: Enter the name of a consolidation mapping you have defined and have transferred in audit mode.

Period: Choose an accounting period in your parent set of books for which you transferred the specified mapping in audit mode.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Parent Account: a separate line for each disabled account in your parent set of books that is included in your mapping rules.

Description: description of the natural account segment value for each disabled parent account.

See Also

Transferring Subsidiary Data to Your Parent: page 3 – 54

Consolidation Exception Report: Unmapped Subsidiary Accounts

Review any subsidiary accounts (included in the account range you specified for your consolidation transfer) with non–zero balances that were not consolidated into your parent set of books because the accounts were not mapped. Use this report to determine if your consolidation is complete prior to posting. To request this report, you must use the audit mode run option when transferring your subsidiary data.

General Ledger prints a line for each subsidiary account in the account range that was not consolidated into your parent set of books, and its corresponding account balance.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Consolidation: Enter the name of a consolidation mapping you have defined and have transferred in audit mode.

Period Name: Choose the period in your subsidiary set of books that was consolidated into your parent set of books.

Period Type: Choose the period type (Period–to–Date, Quarter–to–Date, Year–to–Date, or Project–to–Date) used for consolidation into your parent set of books.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Subsidiary Account: a line for each subsidiary account in the account range that was not consolidated into your parent set of books.

Description: description of the subsidiary natural account segment value.

Account Balance: balance for each subsidiary account in the account range that was not consolidated into your parent set of books. Each line amount refers to a Period–to–Date, Quarter–to–Date, Year–to–Date, or Project–to–Date account balance relative to the subsidiary accounting period used for consolidation.

See Also

Transferring Subsidiary Data to Your Parent: page 3 – 54

Consolidation Journals Report

Review journal batches consolidated across multiple sets of books. The report lists subsidiary journal lines and the parent accounts used for your consolidation. The report also lists your parent and subsidiary sets of books, parent batch name, and detailed information for each journal entry line consolidated from your subsidiary set of books. In addition, a total is provided for all debit and credit amounts for all of your subsidiary journal lines that were consolidated into accounts in your parent set of books.

Note that you must run this report from your parent set of books. You can only run this report if your consolidation uses the Transactions method and you did not use the create summary journals run option.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Consolidation Batch: Choose the consolidation batch (created when you transferred your subsidiary data) whose journal lines you want to review. General Ledger names consolidation batches according to the following: <Date><Consolidation Name>Consolidation<Request ID>:<Balance Type>.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Period: period of the consolidation batch in your parent set of books.

Accounting Flexfield: subsidiary accounts for each journal line under the parent account into which they were consolidated.

Description: descriptions of the account segment values for your parent and subsidiary accounts.

See Also

Mapping Subsidiaries to Your Parent: page 3 – 38

Transferring Subsidiary Data to Your Parent: page 3 – 54

Consolidation Rules Report

Review both the segment and account rules you defined for a specific consolidation mapping. If the mapping has account rules, the report prints each subsidiary account range and the parent account into which it maps. If the mapping has segment rules, the report prints the rule name and the parent and subsidiary segments. If the mapping has a rollup range rule, the report prints each subsidiary segment value range and its corresponding parent segment value.

Report Parameters

When you request this report, General Ledger prompts you to enter the following:

Consolidation: Choose the name of the consolidation mapping whose rules you want to review.

See Also

Mapping Subsidiaries to Your Parent: page 3 – 38

Transferring Subsidiary Data to Your Parent: page 3 – 54

Intercompany Transactions Detail Report

Review intercompany transactions sent and received by a CENTRA subsidiary. If you have parent privileges, you can review transactions for all CENTRA subsidiaries.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Subsidiary: Name of the subsidiary whose transactions you want to review. If you have parent privileges, you can select ALL.

Period Name: The period for which you want to review transactions.

Status: The transaction status. You can enter New, Review, Approved, or Rejected.

Account Low/High: The range of offset accounts whose transactions you want to include in your report.

Intercompany Transactions Trial Balance

Review beginning and ending account balances, along with transaction data for all approved intercompany transactions. Use the report to reconcile your beginning balances plus CENTRA activity to your ending balances.

Parameters

Period Name: The period for which you want to produce the trial balance.

Account Low/High: The range of offset accounts that you want to include in your report.

Unapproved Intercompany Transactions Listing

Review an aging of intercompany transactions that have been rejected or not yet reviewed. Transactions are sorted by GL Date and include those that the subsidiary has sent or received. If you have parent privileges, you can review unapproved transactions for all CENTRA subsidiaries.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Subsidiary: Name of the subsidiary whose unapproved transactions you want to review. If you have parent privileges, you can select ALL.

Currency Listings

These listings show the daily, period, and historical rates you defined for foreign currencies.

Daily Conversion Rates Listing

Review the conversion rates you have defined for any foreign currency in your set of books. You can request this listing for any accounting period.

This listing prints the rate type for each conversion rate as well as the date on which you defined the rate. General Ledger sorts the listing alphabetically by rate type. For each rate type, General Ledger sorts the conversion rates in ascending order by date entered.

Parameters

When you request this listing, General Ledger prompts you to enter the following:

Period: Choose any accounting period in your calendar.

Currency: Choose any foreign currency you have defined or enabled.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Rate Type: one of the following rate types for each conversion rate in your listing: Corporate, Spot, User, or a unique rate type you defined.

Date: date for which you defined your conversion rate.

<Foreign Currency> to <Functional Currency>: daily conversion rates from the foreign currency you specified to the functional currency for your set of books.

<Functional Currency> to <Foreign Currency>:daily conversion rates from the functional currency for your set of books to the foreign currency you specified.

Historical Rates Listing

Review the historical rates or amounts, and weighted–average rates used in foreign currency translation.

Parameters

General Ledger prints this report for your current set of books, without prompting you for any parameters.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Accounting Flexfield: each account for which you defined a weighted–average rate or a historical rate or amount.

Account Description: account segment value description for each account.

Rate Type: General Ledger prints one of the following rate types:

Historical: The rate you entered in the Historical Rates form.

Prior: General Ledger uses the most recent historical rate to translate your balance sheet accounts, and assigns them this rate type.

Calc: If you have never defined a historical rate for this account, General Ledger calculates a rate to translate your retained earnings account, and assigns it this rate type.

Weighted: General Ledger calculates weighted–average rates for accounts for which you enter a rate and choose the Weighted–Average rate type in the Historical Rates form.

Rate: translation rate, if you entered one.

Amount: translation amount, if you entered one instead of a translation rate.

Account Type: one of the following account types for each account:

A: Asset

L: Liability

O: Owner's Equity

R: Revenue

E: Expense

The account type is determined by the account segment of your account.

Period Rates Listing

Review the exchange rates you have defined for any accounting period in your calendar. This listing includes the period–average and period–end translation rates you have defined. This listing also prints the revaluation rate (the reciprocal of the period–end rate), for each period–end rate in your accounting period.

General Ledger sorts your listing alphabetically by currency code.

Parameters

When you request this listing, General Ledger prompts you to enter the following:

Period: Choose any accounting period in your calendar.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Balance Type: balance type used for each currency in your listing: Actual, Budget, or Encumbrance.

To Currency: each foreign currency for which you defined translation rates for the period you specified.

Average Rate: period–average translation rate you defined for each currency listed in your report.

End of Period Rate: period–end translation rate you defined for each currency listed in your report.

Revaluation Rate: revaluation rate for each currency listed in your report. General Ledger automatically determines the revaluation rate by taking the reciprocal of the period–end rate you defined.

Financial Statement Generator Reports and Listings

These listings provide summary or detail information about the definitions of your Financial Statement Generator report components, reports, and report sets.

Column Set Detail Listing

Review detailed information about a specific column set, or about all column sets defined in your current set of books.

General Ledger first prints your column set heading, then the details of each column definition. Display options for each column appear in a box. Finally, General Ledger prints your account assignments, and your calculation and exception definitions, if any.

Parameters

When you request this listing, General Ledger prompts you to enter the following:

Column Set Name: (Optional) Choose any column set you have defined, or leave this field blank to report on all column sets.

See Also

Defining Column Sets: page 5 – 51

Column Set Summary Listing

Review the names and descriptions of all column sets defined for your current set of books. General Ledger displays the chart of accounts structure associated with each column set.

Parameters

General Ledger prints this listing for your current set of books, without prompting you for any parameters.

See Also

Defining Column Sets: page 5 – 51

Content Set Detail Listing

Review detailed information about a specific content set, or about all content sets defined in your current set of books.

For each content set, this listing provides the processing type and the account assignments. General Ledger also prints a concatenation of the display types for each segment value range and whether you chose to report on summary balances only.

Parameters

When you request this listing, General Ledger prompts you to enter the following:

Content Set Name: (Optional) Choose any content set you have defined, or leave this field blank to report on all content sets.

See Also

Defining Content Sets: page 5 – 61

Content Set Summary Listing

Review the names, descriptions, and processing types of all the content sets defined for your current set of books.

Parameters

General Ledger prints this report for your current set of books, without prompting you for any parameters.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Type: one of the following processing types that you defined for your content set:

Parallel: General Ledger processes your reports in parallel.

Sequential: General Ledger processes your reports one at a time.

See Also

Defining Content Sets: page 5 – 61

Report Detail Listing

Review detailed information about a specific report, or about all reports defined in your current set of books. For each report, this listing prints the report components, report options and report details.

Parameters

When you request this listing, General Ledger prompts you for the following:

Report Name: (Optional) Choose any report you have defined, or leave this field blank to review all reports.

See Also

Defining Financial Reports: page 5 – 72

Report Set Detail Listing

Review detailed information about a specific report set, or about every report set you have defined in your current set of books. This listing prints the report components and report options of each report assigned to your report set, including budget and encumbrance information.

Parameters

When you request this listing, General Ledger prompts you to enter the following:

Report Set Name: (Optional) Choose any report set you have defined, or leave this field blank to review all report sets.

See Also

Defining Financial Report Sets: page 5 – 77

Report Set Summary Listing

Review the names and descriptions of the report sets you have defined.

Parameters

General Ledger prints this listing for your current set of books, without prompting you for any parameters.

See Also

Defining Financial Report Sets: page 5 – 77

Report Summary Listing

Review the report components and report options associated with each report defined in your current set of books.

Parameters

General Ledger prints this report for your current set of books, without prompting you for any parameters.

See Also

Defining Financial Reports: page 5 – 72

Row Order Detail Listing

Review detailed information about a specific row order, or about all row orders defined in your current set of books. For each row order, this listing prints the ranking and display options.

Parameters

When you request this listing, General Ledger prompts you for the following:

Row Order Name: (Optional) Choose any row order you have defined, or leave this field blank to report on all row orders.

See Also

Defining Row Orders: page 5 – 64

Row Set Detail Listing

Review detailed information about a specific row set, or about all row sets defined in your current set of books.

General Ledger prints the details of each row definition, with display and format options for each row appearing in a box. General Ledger also prints your account assignments and your calculation definitions, if any.

Parameters

When you request this listing, General Ledger prompts you to enter the following:

Row Set Name: (Optional) Choose any row set you have defined, or leave this field blank to report on all row sets.

See Also

Defining Row Sets: page 5 – 43

Row Set Summary Listing

Review the names and descriptions of all row sets defined in your current set of books. General Ledger displays the chart of accounts structure associated with each row set.

Parameters

General Ledger prints this listing for your current set of books, without prompting you for any parameters.

See Also

Defining Row Sets: page 5 – 43

Where Used Report

Determine where specific segment values are used in your row sets, column sets and content sets. This report prints each report component, sequence number, description and account range that includes the segment value you request when you run your report.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Accounting Flexfield: (Optional) Enter account segment values only for the segments on which you want to report, or leave this field blank to report on all segment values.

Report From Type: (Optional) Choose a report component on which you want to report: *Column Set*, *Row Set*, *Content Set*, or *Row and Column Set*. Leave this field blank to report on all three component types.

Row Set Name: (Optional) Enter the name of the row set on which you want to report. Leave this field blank to report on all row sets.

Column Set Name: (Optional) Enter the name of the column set on which you want to report. Leave this field blank to report on all column sets.

Content Set Name: (Optional) Enter the name of the content set on which you want to report. Leave this field blank to report on all content sets.

General Ledger Reports

These reports list beginning and ending account balances and all journal entry lines affecting each account balance in your functional and foreign currencies.

Foreign Currency General Ledger Report

Review general ledger activity entered in a foreign currency and reconcile revaluation journals.

General Ledger prints a new page for each balancing segment value. For each journal line entered in a foreign currency, the report prints the account affected, the description of the account segment value, the journal line amount in both your functional and foreign currency, and the beginning and ending account balances in both your functional and foreign currency. Additionally, for each journal line, the report prints journal details including source, category, journal name, and posted date.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Currency: Choose any currency other than your functional currency or STAT. General Ledger prints only journals and account balances entered in the foreign currency you specify.

Period: Choose any accounting period in your calendar.

General Ledger Report

Review journal information to trace each transaction back to its original source.

General Ledger prints a separate page for each balancing segment value. For each journal line, the report prints the account affected, the concatenated description, the journal line amount, and the beginning and ending account balance. Additionally, for each journal line, the report prints journal details including source, category, journal name, and effective date. The report lists accounts in ascending order by account segment value, and it prints a ”CR” next to credit amounts.

Note: If you use the Enter Budget Amounts form to update budget balances, General Ledger does not generate journal entries to reflect your changes. This will cause the General Ledger Report to flag discrepancies between a budget balance and the budget journals for that period.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Type: Choose Line Item to generate a report showing REFERENCE_1 from the GL_JE_LINES table. Choose Source Item to generate a report showing REFERENCE_4 from the GL_JE_LINES table. These references appear only if you used Journal Import.

Choose Entry Item to generate a report showing EXTERNAL_REFERENCE from the GL_JE_HEADERS table. This reference may help you identify the origin of the journal entry and appears only if you provided one in the Enter Journals form or if you used Journal Import.

Choose Document Number to generate a report showing the sequence number of the journal containing your journal line. A sequence number will only appear in your report if you are using sequential numbering and you have assigned a number to the journal containing your journal line.

Currency: Choose either the functional currency for your set of books or STAT.

Balance Type: Choose Actual, Budget or Encumbrance balances.

Budget or Encumbrance Name: If you chose the Budget balance type, you must select a budget name. If you chose the Encumbrance balance type, you must select an encumbrance type. Finally, if you chose the Actual balance type, General Ledger automatically enters N/A.

Starting/Ending Period: Choose the range of accounting periods for your report.

Flexfield From/To: Choose the range of accounts for your report.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Description/Sequence Name: If you selected the Line Item, Entry Item, or Source Item Type, General Ledger prints the journal description for each journal line. If you selected the Document Number Type, General Ledger prints the name of the sequence used to number the journal containing your line.

Line Item/Entry Item/Source Item/Document Number: If you selected the Line Item Type, General Ledger prints REFERENCE_1 from the GL_JE_LINES table. If you selected the Source Item Type, General Ledger prints REFERENCE_4 from the GL_JE_LINES table. If you selected the Entry Item type, General Ledger prints EXTERNAL_REFERENCE from the GL_JE_HEADERS table. Finally, if you selected the Document Number Type, General Ledger prints the sequence number of the journal containing your journal line.

Journals Reports

Use Journal Reports to review information relevant to your journal entries for all currencies and posting statuses.

Dual Currency Journals Report

If you currently use Dual Currency and Weighted Average Rates, we recommend that you switch to Multiple Reporting Currencies (MRC) as soon as practicable. While General Ledger still includes the fields, setup options, programs, and reports needed to support those organizations that currently use Dual Currency and Weighted Average Rates, information about these features is no longer included in this user's guide. Also, MRC will completely replace Dual Currency in a future release of Oracle General Ledger.

Foreign Currency Journals Report

Review journal batches and associated journals for your posted, unposted or error journals entered in a foreign currency. You can run this report with line or source item reference information to help identify the origin of journals created by Journal Import.

This report prints the line number, account, transaction date, description, reference information, and the foreign, functional and statistical debit or credit amounts for each foreign currency journal line. Totals are provided for all of the debit and credit amounts for each journal and for the batch(es). In addition, a total is provided for your journal source(s), and a grand total is provided for all of the debit and credit amounts included in your report.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Type: Choose Line Item to generate a report showing REFERENCE_1 from the GL_JE_LINES table. Choose Source Item to generate a report showing REFERENCE_4 from the GL_JE_LINES table. These references appear only if you used Journal Import and included a journal voucher number, an invoice date and number, or some other

source document information that helps you to identify the origin of this journal.

Posting Status: Choose Posted to generate the Foreign Posted Journals Report showing all posted journals in your batch. Choose Unposted to generate the Foreign Unposted Journals Report showing all journals in your batch which have not been posted. Choose Error to generate the Foreign Error Journals Report showing all journals that errored out during the posting process, possibly due to a control total violation or posting to a closed period. Note that if your error is due to a code combination violation (for example, you tried to post to an account for which posting is not allowed), General Ledger prints the code combination error in place of the account.

Currency: Choose any foreign currency for which you entered journals. You cannot choose your functional currency or STAT.

Period: (optional) Choose an accounting period in your calendar for which you entered foreign currency journals. This field is optional only if you are not entering a Start/End Date.

Start/End Date: (optional) For unposted and error journals, enter the batch effective date range for which you want a report. For posted journals, enter the posting date range. This field is optional only if you are not entering a Period.

Source: (optional) Choose the journal source for your batch. Batches originating within General Ledger include manual journal batches which have a source of Manual, and formula journal batches which have a source of Recurring or MassAllocations. Journals you import have a source corresponding to your feeder system.

Batch Name: (optional) Choose any journal batch containing foreign currency journals.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Batch Effective Date: For manual journals to prior periods, the last day of the period you specified in your batch. For manual journals to future periods, the first day of the period you specified in your batch. For manual journals to the current period or for journals created by feeder systems, the date on which the batch was created.

Balance: *Actual*, *Budget*, or *Encumbrance* to indicate the balance type of your batch. General Ledger prints your actual balances followed your budget balances, and then your encumbrance balances.

Reference: Journal Import reference information according to the report type you specify.

Units: statistical amount, if any, associated with your journal line.

General Journals Reports

The General Journals Report is available in three different formats. You can request a report of Posted Journals, Unposted Journals or Error Journals. Each are described below.

Posted Journals

Review your posted journal batches and the journals associated with each posted journal batch. This information allows you to trace your transactions back to the original source.

The report prints the line number, account, transaction date, description, line / source item, the debit or credit amount, and the statistical amount for each journal line. Totals are provided for all journal lines within a journal, and all journals within a journal batch. In addition, totals are provided for your journal source, and a grand total is provided for all of the debit and credit amounts included in your report.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Type: Choose Line Item to generate a report showing REFERENCE_1 from the GL_JE_LINES table. Choose Source Item to generate a report showing REFERENCE_4 from the GL_JE_LINES table. These references appear only if you used Journal Import and included a journal voucher number, an invoice date and number, or some other source document information that helps you to identify the origin of this journal.

Posting Status: Choose the Posted status.

Currency: Choose the functional currency for your set of books or STAT.

Period: (optional) Choose any accounting period in your calendar. If you leave this field blank, the report will include posted journal batches for all accounting periods.

Start/End Date: (optional) Enter the posting date range for your report. If you skip these fields, the report will include journal batches posted on any date.

Source: (optional) Choose the journal entry source for your report. If you leave this field blank, the report will include posted journal batches from all sources.

Batch Name: (optional) Choose any posted journal batch. If you leave this field blank, the report will include all posted journal batches which comply with the other parameters.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Batch Effective Date: For manual journals to prior periods, the last day of the period you specified in your batch. For manual journals to future periods, the first day of the period you specified in your batch. For manual journals to the current period or for journals created by feeder systems, the date on which the batch was created.

Balance: Actual, Budget, or Encumbrance to indicate the type of batch. General Ledger first prints your Actual batches, then your Budget batches, and finally your Encumbrance batches.

Line/Source Item: If you chose the Line Item type, prints REFERENCE_1 from the GL_JE_LINES table. If you chose the Source Item type, REFERENCE_4 from the GL_JE_LINES table.

Units: statistical amount, if any, associated with your journal line.

Unposted Journals

Review your unposted journal batches and their associated journals. This information allows you to trace your transactions back to the original source.

The report prints the line number, account, transaction date, description, line / source item, the debit or credit amount, and the statistical amount for each journal line. Totals are provided for all journal lines within a journal, and all journals within a journal batch. In addition, totals are provided for your journal source, and a grand total is provided for all of the debit and credit amounts included in your report.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Type: Choose Line Item to generate a report showing REFERENCE_1 from the GL_JE_LINES table. Choose Source Item to generate a report showing REFERENCE_4 from the GL_JE_LINES table. These references appear only if you used Journal Import and included a journal voucher number, an invoice date and number, or some other source document information that helps you to identify the origin of this journal.

Posting Status: Choose the Unposted status.

Currency: Choose the functional currency for your set of books or STAT.

Period: (optional) Choose any accounting period in your calendar. If you leave this field blank, the report will include unposted journal batches for all accounting periods.

Start/End Date: (optional) Enter the batch effective date range for your report. If you leave the start and end date blank, the report will include unposted journal batches from any date.

Source: (optional) Choose the journal entry source for your report. If you leave this field blank, the report will include unposted journal batches from all sources.

Batch Name: (optional) Choose any unposted journal batch. If you leave this field blank, the report will include all unposted journal batches which comply with the other parameters.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Batch Effective Date: For manual journals to prior periods, the last day of the period you specified in your batch. For manual journals to future periods, the first day of the period you specified in your batch. For manual journals to the current period or for journals created by feeder systems, the date on which the batch was created.

Balance: Actual, Budget, or Encumbrance to indicate the type of batch. General Ledger first prints your Actual batches, then your Budget batches, and finally your Encumbrance batches.

Line/Source Item: If you chose the Line Item type, REFERENCE_1 from the GL_JE_LINES table. If you chose the Source Item type, REFERENCE_4 from the GL_JE_LINES table.

Units: statistical amount, if any, associated with each journal line.

Error Journals

Review your error journal batches and their associated journals. This information allows you to trace your transactions back to the original source. Journal batches become error journals if posting fails; they do not lose their error status until they are posted successfully.

The report prints the line number, account, transaction date, description, line / source item, the debit or credit amount, and the statistical amount for each journal line. Totals are provided for all journal lines within a journal, and all journals within a journal entry batch. In addition, totals are provided for your journal source, and a grand total is provided for all of the debit and credit amounts included in your report.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Type: Choose Line Item to generate a report showing REFERENCE_1 from the GL_JE_LINES table. Choose Source Item to generate a report showing REFERENCE_4 from the GL_JE_LINES table. These references appear only if you used Journal Import and included a journal voucher number, an invoice date and number, or some other source document information that helps you to identify the origin of this journal.

Posting Status: Choose the Error status.

Currency: Choose the functional currency for your set of books or STAT.

Period: (optional) Choose any accounting period in your calendar. If you leave this field blank, the report will include error journal batches for all accounting periods.

Start/End Date: (optional) Enter the batch effective date range for your report. If you leave the start and end date blank, the report will include error journal batches from any date.

Source: (optional) Choose the journal source for your report. If you leave this field blank, the report will include error journal batches from all sources.

Batch Name: (optional) Choose any error journal batch. If you leave this field blank, the report will include all error journal batches which comply with the other parameters.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Batch Effective Date: For manual journals to prior periods, the last day of the period you specified in your batch. For manual journals to future periods, the first day of the period you specified in your batch. For manual journals to the current period or for journals created by feeder systems, the date on which the batch was created.

Balance: Actual, Budget, or Encumbrance to indicate the type of batch. General Ledger first prints your Actual batches, then your Budget batches, and finally your Encumbrance batches.

Line/Source Item: If you chose the Line Item type, REFERENCE_1 from the GL_JE_LINES table. If you chose the Source Item type, REFERENCE_4 from the GL_JE_LINES table.

Units: statistical amount, if any, associated with your journal line.

Journal Batch Summary Report

Review your posted journal batches for a particular balancing segment, currency and date range.

The report provides information on your journal batches, source, batch and posting dates, total entered debits and credits and sorts the information by journal batch within each journal entry category. In addition, totals are provided for each journal category and a grand total for each balancing segment included in your report.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Currency Code: Enter the functional currency for your set of books, a foreign currency, or STAT. If you enter a foreign currency, General Ledger prints only journals entered in that currency.

Start/End Date: Enter the effective date range for the journal lines for your report.

Balancing Segment: Enter the balancing segment value for which you want to report. Or, leave this field blank if you want to report on all balancing segment values.

Precision: Choose one of the following levels of precision:

Class Level: Print a sub-total for each class, or for each value of the most significant digit of the account segment.

Class and Sub–class Level: Print sub-totals for each class and subclass, or for each pair of values of the two most significant digits of the account segment.

Class, Sub–Class, and Group Level: Print sub-totals for each class, subclass, and group, or for each set of values of the three most significant digits of the account segment.

For example, the account segment values 4310 and 4450 belong to the same class (4) but different subclasses (43 and 44), while the account segment values 4520 and 4570 belong to the same subclass (45) but different groups (452 and 457).

Selected Headings

Refer to the selected heading descriptions below for additional information.

Total Debit/Credit: total debit and credit amounts for each journal entry category within each journal batch.

Journal Category Total: total debit and credit amounts for each journal entry category included in your report.

<Balancing Segment> Total: total debit and credit amounts for each balancing segment value included in your report.

Journal Entry Report

Review journal activity for a given period or range of periods, balancing segment value, currency, and range of account segment values.

The report prints the accounting date, category, journal name, reference, journal batch name, entered debit or credit amounts, net balance, and account total for each journal. In addition, a total is provided for each balancing segment included in your report and a grand total is provided for all the activity included in your report.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Currency: Enter the functional currency for your set of books, a foreign currency, or STAT. If you enter a foreign currency, General Ledger prints only journals entered in that currency.

<Balancing Segment>: (optional) Enter the balancing segment value for which you want to report. Or, leave this field blank if you want to report on all balancing segment values.

Start/End Account: Enter the range of account segment values for your report.

Start/End Period: Enter the range of accounting periods for your report.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Debit: debit amount of the journal entry.

Credit: credit amount of the journal entry.

Begin Total: beginning balance for each account segment value for each period in the range you specified.

Period Movements: debit and credit activity for each account segment value.

End Total: ending debit and credit amounts for each account segment value for each period in the range you specified.

Account Total: total debit and credit amounts for each account segment value.

<Balancing Segment> Total: total debit and credit amounts for each balancing segment value included in your report.

Grand Total: total of the accounted debit and credit amounts for your report.

Balance: net of debit and credit amounts corresponding with each period movement, end total, account total, <balancing segment> total, and grand total.

Journal Line Report

Review all of your journals, grouped by batch, for a particular journal category, currency and balancing segment value.

For each journal line, the report prints the transaction date, account, reference, journal line description, entered amounts, and accounted amounts. Totals are provided for each journal and journal batch included in your report. In addition, totals are provided for each journal category and for each balancing segment, with a grand total for all of the activity included in your report.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Currency: (optional) Enter the functional currency for your set of books, a foreign currency, or STAT. If you leave this field blank, the report includes journals entered for all currencies.

Begin/End Period: Enter the period range for your report.

Category: Enter the journal category for your report.

<Balancing Segment>: (optional) Enter the balancing segment value for your report. If you leave this field blank, the report includes journals against all balancing segment values.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Batch Date: date on which the batch was created.

Currency Type: currency conversion type for each journal.

Date: date on which you entered your transaction.

Accounting Flexfield: account segment values for each journal line.

Description: the description of your journal line.

Journals by Document Number Report

Review detailed information for each journal associated with a specific document sequence.

General Ledger prints the journals in ascending order by document number. For each journal, the report prints the creation date, batch name, journal name, category, posting status, posted date, currency, and journal amounts. The report also indicates which document numbers do not have an associated journal.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Sequence Name: Choose any document sequence defined for your set of books.

Document Number From/To: (optional) Enter the range of document numbers for your report. If you leave these fields blank, the report will include all journals for the document sequence you choose.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Status: one of the following statuses for each document number:

Entered: There is a journal with this document number.

Not Entered: No journal was entered with this document number.

Deleted: The journal with this document number was deleted.

General Ledger only prints additional information, such as creation date, batch name, and header name, for document numbers with the Entered status.

Journal Day Book Report

Review posted journal entries and journal details chronologically by accounting date for a specified range of dates, journal source, and journal category.

General Ledger prints journal entries in ascending order by accounting date. For each accounting date, journal entries are sorted by document number. General Ledger prints the accounting date, document number, journal entry name, journal source and category, subledger document name and number, currency, and exchange rate. For each detail journal line, General Ledger prints the line number, account

segment value and description, functional debit and credit amounts, description, and cost center segment value.

Prerequisites

- ❑ You must use document sequences in your Oracle subledger applications.
- ❑ You must use the Detail method when importing journal entries from your subledgers to General Ledger.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Balancing Segment: the balancing segment on which you want to report.

Start/End Account Date: the starting and ending accounting dates for which you want to print journals and journal details.

Source: the journal source on which you want to report.

Category: the journal category on which you want to report.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Balancing Segment: the balancing segment on which you chose to report.

Acct Date: the accounting date of the journal line.

Doc Number: the document number for each journal line.

Curr: the currency used to enter the original journal amounts.

Exc Rate: the rate used to convert the entered journal amount into your set of book's functional currency.

Account: the account segment value and description for the detail journal line.

Functional Debit: the detail journal line debit amount after being converted to your set of book's functional currency.

Functional Credit: the detail journal line credit amount after being converted to your set of book's functional currency.

Journals Report with Subledger Detail

Review the details of subledger activity related to the journals in a specified range of batches. The report displays detail amounts in the entered and accounted currencies for the accounting dates, batches, document sequence, and document numbers that you request.

For each journal entry line, the report prints the accounting date, batch name, header, line, description, General Ledger document sequence and number, General Ledger transaction date, and entered and accounted debit and credit amounts.

For each journal entry line, the report also prints subledger details, including the document sequence name and number, associated transaction, supplier or customer name and site, transaction date, transaction description, transaction number, line, exchange rate, currency, and entered and accounted debit and credit amounts. General Ledger also prints the total accounted debits and credits for the entire report.

Parameters

When you request this report, General Ledger prompts you to enter the following:

From/To Accounting Date: Choose the accounting period range for your report. General Ledger starts a new page for every period in your range.

From/To Batch: select a range of batch names on which to report.

Sequence Name: specify a sequence name on which to report.

From/To Document Number: specify a range of document numbers to include in your report.

Sort Order: Choose to sort the journal entry lines of your report by Document Sequence or Accounting Date.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Acct Date: the accounting date of the journal.

Batch Name: the name of the batch to which the journal belongs.

Entered Dr/Cr (*Journal*): the journal debit or credit amount, expressed in the currency originally used to enter the journal.

Accounted Dr/Cr (*Journal*)**:** the journal debit or credit amount, expressed in your set of book's functional currency.

Trx GL Date: the transaction's general ledger date.

Supplier/Customer Name: the supplier or customer name related to the journal.

Trx Date: the subledger transaction date.

Transaction Number: the subledger transaction number.

Entered Dr/Cr (*Transaction*)**:** the transaction debit or credit amount, expressed in the currency originally used to enter the journal.

Accounted Dr/Cr (*Transaction*)**:** the transaction debit or credit amount, expressed in your set of book's functional currency.

Journals – Voucher Report

Use this report to print journal vouchers:

- From a specified journal batch
- For all posted, unposted, or "error" journals
- With a specified journal source, journal category, and document sequence
- That fall within a specified range of starting and ending dates and document numbers.

For each matching detail journal, General Ledger prints a voucher that includes header information such as batch name, period, journal entry name, document number, journal source, description, journal category, currency, accounting date, subledger document name, rate type, posting date, subledger document number, and exchange rate.

For each detail journal line, General Ledger prints the line number, account, account description, entered debit or credit amount, and description. At the end of the voucher, General Ledger prints the total entered debit and credit amounts.

A new page is started for each journal voucher.

Prerequisites

- ❑ You must use document sequences in your Oracle subledger applications.

- ❑ You must use the Detail method when importing journal entries from your subledgers to General Ledger.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Posting Status: the posting status on which you want to report. You can enter Posted, Unposted, or Error.

Start/End Posting/Account Date: the starting and ending posting or accounting dates for which you want to print journals and journal details. If you select Posted as your posting status, these entries are the starting and ending posting dates. If you select Unposted or Error as your posting status, these entries are the starting and ending accounting dates.

Sequence Name: the sequence name on which you want to report.

Start/End Sequence Number: the starting and ending document number to include in your report.

> **Note:** These two parameters must be automatic document numbers assigned by General Ledger. Manually assigned document numbers will not work for this report.

Batch Name: the batch name on which you want to report.

Source: the journal source on which you want to report.

Category: the journal category on which you want to report.

> **Caution:** General Ledger does not check your report parameters for conflicts. For example, you will get no errors if the batch name you specify does not include the sequence numbers you specify. Your report will run, but may produce no results. You should carefully review your report output to ensure that it meets your expectations.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Period: the accounting period in which the journal was entered.

Document Number: the document number for the journal.

Currency: the currency used to enter the original journal amounts.

Account Date: the accounting date of the journal.

Posted Date: the date the journal was posted.

Exchange Rate: the rate used to convert the entered journal amount into your set of book's functional currency.

Accounting Flexfield: the General Ledger account and description for the detail journal line.

Entered Debit: the detail journal line debit amount as entered in the original currency.

Entered Credit: the detail journal line credit amount as entered in the original currency.

Tax Journals Report

Use this report to verify your manually entered General Ledger tax journals. You run this report to review the journal taxable lines and the tax lines they generated, for posted or unposted journals.

This report calculates a subtotal for each journal entry, and a grand total for all lines with a given tax code.

This report breaks on balancing segment, tax type, and tax code.

Parameters

When you request this report, General Ledger prompts you to enter the following:

From/To Balancing Segment: the range of balancing segment values on which you want to report. For example, if Company is your balancing segment, you can report on companies number 5 through 20.

Tax Type: choose to report on Input or Output tax types.

Tax Code: choose the tax code on which you want to report. This is the Oracle Receivables tax code or the Oracle Payables tax name.

From/To Effective Date: enter the range of effective dates to include in your report.

Posting Status: you can report on Posted Journals, Unposted Journals, or Error Journals.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Tax Accounting Flexfield: the account assigned to the specified tax code.

Journal Name: the name of the journal containing taxable detail lines.

Effective Date: the journal's effective date.

Taxable Accounting Flexfield: the account for the taxable journal line amount.

Dr/Cr: an indicator of whether the functional amounts are debits or credits.

Functional Amounts – Taxable: the journal line amount that is to be taxed, expressed in your set of book's functional currency.

Functional Amounts – Tax: the calculated tax on the journal line amount, expressed in your set of book's functional currency.

Functional Amounts – Gross: the total of the taxable journal line amount and the calculated tax, expressed in your set of book's functional currency.

Date: the date of the customer or vendor subledger item that contributed to the taxable journal amount.

Identifier: an identifier associated with the subledger item that contributed to the taxable journal amount.

Customer/Vendor Name: the customer or vendor name associated with the subledger item that contributed to the taxable journal amount.

Customer/Vendor Reference: the customer or vendor reference associated with the subledger item that contributed to the taxable journal amount.

See Also

Automatic Tax on Journal Entries: page 6 – 101

Trial Balance Reports

Use Trial Balance reports to review balances for your general ledger accounts for budgets, actuals and encumbrances for any currency.

Average Balance Trial Balance Report

Review your General Ledger standard and average account balances. You can print functional, foreign–entered, or translated average balances.

This report provides a listing of standard and average balances for selected accounts based on an as–of date you specify. In addition, the report displays period, quarter, and year average–to–date balances. You can also request additional information on this report by specifying balancing segments and account ranges.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Currency: Choose the functional currency for your set of books or STAT.

Currency Type: Choose Entered to have your report print average balances that were entered in the chosen currency. Choose Translated to print average balances that were translated to the chosen currency.

Reporting Date: Enter the calendar date for which you want to see average balances. For example, if you want to review average balances as of January 31, 1996, you enter 31–JAN–96 as the Reporting Date.

Account From/To: Enter the range of accounts you want to include in your report.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Ending Balance: the standard ending balance for an account.

Period Average–to–Date: the average of the end–of–day balances for a related range of days within a period.

Quarter Average–to–Date: the average of the end–of–day balances for a related range of days within a quarter.

Year Average–to–Date: the average of the end–of–day balances for a related range of days within a year.

> **Note:** If you are reporting on translated average balances, an asterisk will appear next to any translated balance that is out of date. This can occur if a rate changes or new transactions are posted after your balances are translated. You should retranslate your balances, then run the report again.

See Also

Overview of Average Balance Processing: page 9 – 2

Budget Trial Balance Report

Review your general ledger budget account balances and activity for a specific currency. You can run this report for balances and activity entered in your functional currency, a foreign currency or STAT, or translated to a foreign currency.

General Ledger prints a page for each balancing segment value and lists your accounts in ascending order by account segment value. General Ledger reports debits as positive amounts and credits as negative amounts.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Budget Name: Choose the name of the budget for your report.

From/To Period: Choose the accounting period range for your report.

Type: Choose Entered to report on balances entered in a specific currency or Translated to report on balances translated to a specific currency.

Currency: If you selected the Entered type, choose your functional currency, a foreign currency or STAT. If you chose the Translated type, choose a foreign currency.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Account: description of the account segment value associated with each account. If your account segment value has expired or been disabled, General Ledger prints asterisks instead of the description.

Accounting Flexfield: a line for each account for which a budget balance exists.

Account Type: one of the following account types for each detail account: Asset, Liability, Owner's Equity, Revenue or Expense.

The account type is determined by the account segment of the account.

Detail Trial Balance Report

Review your general ledger actual account balances and activity in detail. You can run this report for balances and activity entered in your functional currency or STAT, or translated to a foreign currency.

The report prints a line for each of your accounts and lists them in ascending order by account segment value. For each account, the report prints the account segment value, account segment value description, beginning balance, period activity, and ending balance for the period you specify. General Ledger reports debits as positive amounts and credits as negative amounts.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Pagebreak Segment: Choose any account segment other than your account segment. General Ledger prints a separate page for each value of the segment you choose.

Pagebreak Segment Low/High: Enter the range of Pagebreak Segment values for your report.

Currency: Choose your functional currency, a foreign currency or STAT. If you choose a foreign currency, this report shows your account balances translated to that currency.

Period: Choose any open accounting period in your calendar.

Amount Type: Choose PTD (period–to–date), YTD (year–to–date), or PJTD (project–to–date).

Selected Headings

Refer to the selected heading descriptions below for additional information.

Account: account segment value for each account.

Description: description of your account segment value.

Accounting Flexfield: a line for each account.

Encumbrance Trial Balance Report

Review your general ledger encumbrance account balances and activity for a specific encumbrance type.

General Ledger prints a page for each balancing segment value and lists your accounts in ascending order by account segment value. General Ledger reports debits as positive amounts and credits as negative amounts.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Encumbrance Type: Choose a General Ledger predefined encumbrance type, or any additional encumbrance type you have defined.

Period: Choose any open accounting period in your calendar.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Account: description of the account segment value associated with each account.

Accounting Flexfield: a line for each account.

Account Type: one of the following account types for each detail account: Asset, Liability, Owner's Equity, Revenue or Expense.

The account type is determined by the account segment of the account.

Expanded Trial Balance Report

Review the beginning, ending and net balances as well as period activity for a set of accounts. View your actual balances and activity in your functional currency or translated to a foreign currency. You can also use this report to review your statistical account balances and activity.

The report prints a line for each account segment value and sorts them in ascending order. For each account segment value, the report prints the account description, beginning balances, period activity, ending activity, and ending balances for the period you request.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Period Name: Choose the accounting period for your report.

Account From/To: Enter the starting and ending account segment values in the range for your report.

Balancing Segment: Enter the balancing segment value for which you want to report. Or, leave this field blank if you want to report on all balancing segment values.

Currency: Enter the functional currency for your set of books, a foreign currency, or STAT. If you choose a foreign currency, this report shows your translated account balances in that currency. You must run foreign currency translation before you can report on translated balances.

Precision: Choose one of the following levels of precision:

Class Level: Print a sub-total for each class, or for each value of the most significant digit of the account segment.

Class and Sub–class Level: Print sub-totals for each class and sub-class, or for each pair of values of the two most significant digits of the account segment.

Class, Sub–Class, and Group Level: Print sub-totals for each class, sub-class, and group, or for each set of values of the three most significant digits of the account segment.

For example, the account segment values 4310 and 4450 belong to the same class (4) but different sub-classes (43 and 44), while the account segment values 4520 and 4570 belong to the same sub-class (45) but different groups (452 and 457).

Selected Headings

Refer to the selected heading descriptions below for additional information.

Account: account segment value for each line of your report.

Description: description of your account segment value.

Begin Balance: beginning balance for each account segment value.

Period Activity: total debit and credit activity for each account segment value.

End Activity: ending debit and credit amounts for each account segment value.

End Balance: ending balance, or the net of ending debit and credit amounts, for each account segment value.

Total/Net Group: total and net debits and credits for each group if you requested Class, Sub–Class, and Group Level precision.

Total/Net Sub-Class:total and net debits and credits for each sub–class if you requested Class and Sub–Class Level or Class, Sub–Class, and Group Level precision.

Total/Net Class: total and net debits and credits for each Class.

Total Balancing Segment: total beginning balances, period activity, end activity, and end balance for the balancing segment.

Foreign Currency Detail Trial Balance Report

Review actual general ledger account balances and activity entered in a foreign currency.

The report prints a line for each of your accounts and lists them in ascending order by account segment value. For each account, the report prints the account segment value, account segment value description, beginning balance, period activity, and ending balance for the period you specify. General Ledger reports debits as positive amounts and credits as negative amounts.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Pagebreak Segment: Choose any account segment other than your account segment. General Ledger prints a separate page for each value of the segment you choose.

Pagebreak Segment Low/High: Enter the range of Pagebreak Segment values for your report.

Currency: Choose any currency other than your functional currency or STAT. General Ledger prints account balances entered in the foreign currency you specify.

Period: Choose any open accounting period in your calendar.

Amount Type: Choose PTD (period–to–date), YTD (year–to–date), or PJTD (project–to–date).

Report Headings

Refer to the selected heading descriptions below for additional information.

Account: account segment value for each account.

Description: description of your account segment value.

Accounting Flexfield: a line for each account.

Foreign Currency Summary 1 Trial Balance Report

Review summarized general ledger balances and activity entered in a foreign currency. The report summarizes balances and activity by account segment value.

The report sorts the account segment values in ascending order. For each account segment value, the report prints the value, description, beginning balance, net of all debit or credit transactions, and ending balance for the period you request.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Pagebreak Segment: Choose any account segment other than your account segment. General Ledger prints a separate page for each value of the segment you choose.

Pagebreak Segment Low/High: Enter the range of Pagebreak Segment values for your report.

Currency: Choose any currency other than your functional currency or STAT. General Ledger prints account balances entered in the foreign currency you specify.

Period: Choose any open accounting period in your calendar.

Amount Type: Choose PTD (period–to–date), YTD (year–to–date), or PJTD (project–to–date).

Selected Headings

Refer to the selected heading descriptions below for additional information.

Account: General Ledger prints a line for each account segment value. Amounts for this line represent the sum of the balances entered in the foreign currency you specified for the accounts with this value.

Description: description of your account segment value.

Summary 1 Trial Balance Report

Review general ledger actual account balances and activity summarized by account segment value. You can run this report for balances and activity entered in your functional currency or STAT, or translated to a foreign currency.

The report prints a line for each account segment value and lists them in ascending order. For each account segment value, the report prints the value, description, beginning balance, net of all debit or credit transactions, and ending balance for the period you request.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Pagebreak Segment: Choose any account segment other than your account segment. General Ledger prints a separate page for each value of the segment you choose.

Pagebreak Segment Low/High: Enter the range of Pagebreak Segment values for your report.

Currency: Choose your functional currency, a foreign currency or STAT for statistical balances. If you choose a foreign currency, this report shows your account balances translated to that currency.

Period: Choose any open accounting period in your calendar.

Amount Type: Choose PTD (period–to–date), YTD (year–to–date), or PJTD (project–to–date).

Selected Headings

Refer to the selected heading descriptions below for additional information.

Account: a line for each account segment value. Amounts for this line represent the sum of the balances entered in the foreign currency you specified for the accounts with this value.

Description: description of your account segment value.

Summary 2 Trial Balance Report

Review general ledger account balances and activity for combinations of account segment values with the values of a secondary segment you specify. You also specify a range of values for a third segment, which are used to control report page breaks.

General Ledger prints a line for each combination and sorts the secondary segment values from the lowest to the highest. For each secondary segment value, General Ledger sorts the account segment values from the lowest to the highest. Totals are provided for both your secondary segment and your pagebreak segment.

You can run this report for actual, budget and encumbrance balances and activity in your functional currency, a foreign currency, or statistical units.

Note: Prior to Release 10, General Ledger sorted this report by secondary segment within account segment.

Suggestion: Use this report as an easy way to review summary amounts without having to define summary accounts.

Parameters

When you request this report, General Ledger prompts you to enter the following:

Balance Type: Choose to report on Actual, Budget, or Encumbrance balances. If you select budget balances, you must choose the Budget Name on which to report. If you select encumbrance balances, you must choose the Encumbrance Type on which to report.

Pagebreak Segment: General Ledger starts a new page for every different value of this account segment. And, General Ledger prints a total of the balances for each segment value.

Pagebreak Segment Low/High: Enter the low and high segment values on which to report.

Secondary Segment: Choose an additional account segment for which you want to review account balance information. You cannot choose your account segment or your pagebreak segment.

Currency Type: Choose to report on Translated balances or Entered balances.

Currency: Choose your functional currency, a foreign currency, or STAT for statistical balances.

Period Name: Choose any open accounting period in your calendar.

Budget Start Period Name: If you selected budget balances, choose any period in your calendar before the period name you specified.

Amount Type: Choose QTD (quarter–to–date), PTD (period–to–date), YTD (year–to–date), or PJTD (project–to–date).

Selected Headings

Refer to the selected heading descriptions below for additional information.

Account: a line for each value of your account segment. Amounts for each line represent the sum of all accounts that have this account segment value, secondary segment value, and pagebreak segment value combination.

Account Description: description of your account segment value.

Beginning Balance: sum of the beginning balances of all accounts that have this account segment value, secondary segment value and pagebreak segment value combination. Balances are calculated from the beginning of the time period corresponding to the amount type you

specify. General Ledger reports debits as positive amounts and credits as negative amounts.

Period Activity: net of all debit and credit transactions for the time period corresponding to the amount type you specify. Note that for project–to–date reports, General Ledger prints period activity for balance sheet accounts only. The project–to–date balances for income statement accounts are the same as their year–to–date balances. General Ledger reports debits as positive amounts and credits as negative amounts.

Ending Balance: sum of the ending balances of all accounts that have this account segment value, secondary segment value and pagebreak segment value combination. Balances are calculated to the end of the accounting period you specify. General Ledger reports debits as positive amounts and credits as negative amounts.

Translation Trial Balance Report

Review your account balances and period activity after running translation.

General Ledger prints a separate page, including totals, for each balancing segment value, listing accounts in ascending order by account segment value. For each translated account, the report prints the description of the account segment value, account type, beginning balance, debits and credits, rate adjustment, and ending balance.

Parameters

When you request this report, General Ledger prompts you to enter the following:

From/To Balancing Segment: Enter the range of balancing segment values for your report.

Currency: Choose any currency other than your functional currency or STAT. General Ledger prints account balances translated to the foreign currency you specify. You must run foreign currency translation before you can report on translated account balances.

Period: Choose any open accounting period for which you ran translation.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Account: description of your account segment value.

Accounting Flexfield: line for each account.

Account Type: one of the following account types for each account:

- **A:** Asset
- **L:** Liability
- **O:** Owner's Equity
- **R:** Revenue
- **E:** Expense

The account type is determined by the account segment of the account.

Rate Adjustment: adjustment resulting from period rate differences between the reporting period and the previous period.

***:** General Ledger marks each line with an asterisk if the account balance requires retranslating as a result of posting activity or rate change.

Other Reports and Listings

These reports and listings provide information about MassAllocation / MassBudget definitions, actual or budget recurring journal formulas, statistical units of measure, and value–added taxes received and paid.

MassAllocation Formula Listing

Review the formulas you defined for any MassAllocation or MassBudget batch. You can run this listing for any defined MassAllocation or MassBudget, whether it has been validated or not.

The listing prints a line for each factor of your formula, indicating the amount or account you chose for each factor and the accounts that are updated when you generate and post this MassAllocation or MassBudget batch. For each account, the listing prints additional information, including segment types, relative period, and currency code.

Parameters

When you request this listing, General Ledger prompts you to enter the following:

Allocation Batch Name: (Optional) Choose any MassAllocation or MassBudget batch you have defined. If you leave this field blank, the report will include all of your MassAllocation and MassBudget batches.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Standard Formula: standard formula used by all MassAllocation and MassBudget batches: A * B / C.

Transaction Currency: currency type that you chose to allocate balances from, either Full Balance or Single Entered Currency

Open Encumbrance Balance With Transaction Detail Report

Review the transaction details, the sum of credits, debits, and their net balance of your encumbrance types. This report provides accurate requisition encumbrance (commitment) balances, purchase order encumbrance (obligation) balances, and expended balances information by account.

The report prints the batch name, source document, status, transaction date, transaction description, debits, credits, and total amount for combinations of account segment value and secondary segment value. You choose the secondary segment when you run the report. In addition, the report prints totals for each account segment value, secondary segment value, and page break segment value. (Note: The report shown above was requested with the account segment as the secondary segment, resulting in the account segment value being shown twice and the account segment value sub-total being shown twice. If you choose another segment as your secondary segment, the report will print both the secondary segment value and the account segment value, and it will print sub-totals by account segment value and by secondary segment value.)

Parameters

When you request this report, General Ledger prompts you to enter the following:

Page Break: Select the page break segment to list the transactions. For example, if your account is Fund–Account–Object and you want a new page to start for each Fund, select Fund as your page break segment.

Page Break Lower/Higher Range: Enter the range of page break segment values for your report. General Ledger prints a separate page for each value of this range.

Secondary Segment: Select an account segment other than your page break segment to review your more detailed summary information. (Note: The report shown above was requested with the account segment as the secondary segment, resulting in the account segment value being shown twice and the account segment value sub-total being shown twice. If you choose another segment as your secondary segment, the report will print both the secondary segment value and the account segment value, and it will print sub-totals by account segment value and by secondary segment value.)

Encumbrance Type: Enter an encumbrance type or ALL for all encumbrance types.

Period Name: Enter any accounting period in your calendar.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Source Document: source document of the encumbrance line. The source document may be an invoice, purchase order or requisition.

Status: status of the source document for the encumbrance line (Open, Closed or Permanently Closed).

Total: total of debits minus credits.

Recurring Formula Listing

Review the formula lines for each journal line or budget formula line in a specific recurring journal or budget formula batch or all recurring journal and budget formula batches.

This report lists the formula batch and formula name followed by the account for each formula line and the corresponding formula steps for that line. For each account, the listing prints additional information, including balance type, amount type, currency, period, and operator.

Parameters

When you request this listing, General Ledger prompts you to enter the following:

Batch Name: (Optional) Choose any recurring journal or budget formula batch you have defined. If you leave this field blank, the listing will include all of your formula batches.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Balance Type: For each formula batch, Actual or Budget to indicate whether this formula is a recurring journal or budget formula.

See Also

Creating Recurring Journal Formula Batches: page 1 – 58

Creating Budget Formula Batches: page 2 – 32

Units of Measure Report

Review your statistical units of measure and the account segment values to which you assigned them.

The listing prints a line for each of your account segment values for which a statistical unit of measure is defined. The listing prints additional information about each account segment value, including the description, whether the value is enabled, the start and end dates for the value, the unit of measure, and the unit of measure description.

Parameters

General Ledger prints this report for your current set of books, without prompting you for any parameters.

See Also

Defining Statistical Units of Measure: page 6 – 83

Value–Added Tax Report

Review the period–to–date tax amounts you have entered for any journal lines in General Ledger.

The report lists the accounts for which you recorded either a payment or receipt of value–added tax, the value–added tax amount, the tax code you used to classify the type of tax paid or collected, and descriptive information about the invoice which included value-added tax. You can request a tax report for any combination of tax code, accounting period and currency you want.

See Also

Creating Journal Batches: page 1 – 6

Parameters

When you request this report, General Ledger prompts you to enter the following:

Period: Choose any accounting period in your calendar.

Currency: Choose any currency you have defined and used to record value–added tax transactions. If you choose a foreign currency, General Ledger prints tax information for journals entered in the currency that you choose.

Tax Code: Choose any tax code you have defined.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Invoice Number: name of the source document or invoice so you can identify the transactions involving value–added tax. General Ledger prints reference information here only if you populated the Value–Added Tax descriptive flexfield when you entered the journal line for this transaction. You can use this information to enhance your audit trail and to find tax–related source documents more easily.

Receipt Amount: amount of tax you collected for this transaction. This collected amount corresponds to the debit amount you entered in the tax journal line affecting the account listed for this transaction.

Payment Amount: amount of tax you paid for this transaction. This paid amount corresponds to the credit amount you entered in the tax journal line affecting the account listed for this transaction.

Invoice Amount: net invoice amount that relates to the tax amount you recorded for this transaction. The net invoice amount is the gross invoice amount plus or minus the amount of tax paid or collected. You enter this net invoice amount in the Value–Added Tax descriptive flexfield once you indicate that your journal line is a tax line.

Execution Reports

General Ledger automatically creates execution reports when certain concurrent processes complete. Use these reports to track the status of errors that occurred during your concurrent processing, or to see the results of a successful concurrent process.

Archive and Purge Audit Report

Verify that your archive and purge of account balance records or journal details is successful. The report prints the fiscal year for which you are archiving and / or purging and whether you are archiving and / or purging balances or journals. It prints a line for each accounting period in the chosen fiscal year. If you are archiving and / or purging journals, the report prints the number of archived and purged journal batches, entries, lines, and import references for each period. If you are archiving and / or purging balances, the report prints the number of archived and purged actual account balances for each period.

General Ledger automatically generates this report when you archive and / or purge account balances or journal details.

See Also

Archiving Account Balances and Journal Detail: page 6 – 140

Assign Budget Account Ranges Execution Report

Review the account ranges that you assign to a new or existing budget organization. This report also displays any new accounts that you dynamically create and assign to your budget organization.

The report prints the budget organization name, followed by the assigned ranges and then the assigned accounts. For each range, the report prints the sequence number, the currency, and whether budget amounts for the accounts in the range should be entered or calculated. Finally, for each added account, the report prints the concatenated description, the currency, and whether budget amounts should be entered or calculated.

General Ledger automatically generates this report when you assign accounts or ranges of accounts to your budget organization.

See Also

Defining Budget Organizations: page 2 – 22

AutoPost Execution Report

Review the journal batches selected for posting by the Automatic Posting Program. The report prints the batch name, accounting period, and balance type for each selected journal batch.

General Ledger automatically creates this report when the Automatic Posting Program completes successfully.

See Also

Posting Journal Batches Automatically: page 1 – 122

Budget Assignments AutoCopy Execution Report

Review the account ranges that you assign to a new budget organization using AutoCopy. This report also displays any new accounts that General Ledger creates if you allow dynamic insertion.

The report prints the source and destination budget organization names, followed by the copied ranges and then the newly-created accounts. For each range, the report prints the sequence number, the currency, and the budget entry type. Finally, for each added account, the report prints the concatenated description, the currency, and the budget entry type.

General Ledger automatically generates this report when you AutoCopy account ranges to a new budget organization.

See Also

Copying Account Ranges from an Existing Budget Organization: page 2 – 28

Budget Spreadsheet Upload Execution Report

Review the status of budget information you upload from a spreadsheet to General Ledger. The report lists the number of posted and unposted accounts by budget and budget organization, and provides a listing and explanation for each unposted account.

General Ledger automatically generates this report when you upload budget data.

See Also

Uploading Budgets: page 2 – 73

Carry Forward Execution Report

Review the results of your year–end carry forward. You can carry forward your encumbrances, encumbrances with equivalent budget amounts, or funds available balances into beginning balances of the following year. The report prints the account ranges for which you carried forward your encumbrances, budget amounts or funds available balances. The report also prints the specific accounts affected by the carry forward, along with the encumbrance type or budget name and net carry forward amount. If you choose to carry forward Funds Available or Encumbrance and Encumbered Budget balances, the report prints the source budget and target budget names.

General Ledger automatically generates this report when you run year–end carry forward. Note that you have the option to preview the effects of your carry forward before you initiate it, and that this report can represent your preview or the actual results of your carry forward.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Carry Forward Rule: the carry forward rule you specified when you defined your year–end carry forward.

> **Encumbrances Only:** For each account you carry forward, General Ledger calculates the year–to–date encumbrance balance as of your From Period, and carries the balance forward into the beginning

balance of the first period of the next fiscal year. General Ledger does not update your existing From Period balances.

Encumbrances and Encumbered Budget: For each account you carry forward, General Ledger calculates the year–to–date encumbrance balance as of your From Period, and carries forward the encumbrance balance, as well as an equivalent budget amount, into the beginning balance of the first period of the next fiscal year. General Ledger carries the budget balance into the budget you specify. General Ledger does not update your existing From Period balances.

Funds Available: For each account you carry forward, General Ledger calculates the funds available as the year–to–date budget balance in your From Budget, less year–to–date actual and encumbrance balances. General Ledger then carries forward the available amount into the beginning balance of the first period of the next fiscal year. General Ledger carries the funds available balance into the budget you specify. General Ledger does not update your existing From Period balances.

Preview Only: Yes or No to indicate whether you are previewing the effects of your carry forward or reviewing the results of your carry forward.

See Also

Carrying Forward Year–End Encumbrances: page 8 – 15

Create Journal Entries Execution Report

Review the journal batches created from transactions that pass funds reservation from Oracle Purchasing and Oracle Payables when you run the Create Journals program. General Ledger also runs the Create Journals program when you enter budget journals or transfer budget amounts using budgetary control.

For each created batch, the report prints the source, balance type, batch name, accounting period, and total debits and credits.

General Ledger automatically creates this report when the Create Journals program completes successfully.

See Also

Using Budgetary Control and Online Funds Checking: page 2 – 79

Delete Journal Import Data Execution Report

Review the Journal Import accounting data deleted from the GL_INTERFACE table. The report prints the source of the Journal Import accounting data deleted from the GL_INTERFACE table, as well as the total number of deleted rows.

General Ledger automatically generates the report when you delete rows from the GL_INTERFACE table using the Delete Journal Import Data form.

See Also

Deleting Journal Import Data: page 1 – 115

Historical Rates Execution Report

Review the historical rates, amounts or weighted–average rates you assigned to individual accounts or ranges of accounts. You define rates or amounts to translate both actual and budget account balances. Generally, you enter rates only for specific balance sheet accounts. However, if you need to perform dual currency reporting, you may also need to enter rates for certain income statement accounts.

The report prints the accounting period and currency for which you defined rates or amounts. It prints the ranges of accounts and the individual accounts which have been assigned rates or amounts and it lists the assigned rates or amounts. Finally, for individual accounts, the report prints the concatenated description.

General Ledger automatically generates this report when you define historical rates, amounts or weighted–average rates.

See Also

Entering Historical Rates: page 7 – 28

Overview of Dual Currency: page 7 – 49

Intercompany Transfer Program Execution Report

Review this report to see if any errors occurred when transferring approved intercompany transactions, for which your subsidiary was the sender or receiver, to the GL_INTERFACE table. If there were errors, you can correct them, then run the Intercompany Transfer program again.

General Ledger automatically generates this report when you run the Intercompany Transfer program (CENTRA).

See Also

Running the Intercompany Transfer Program: page 3 – 25

Journal Import Execution Report

Review the status of accounting data you import from external feeder systems, such as accounts payable, purchasing and so on.

The report prints a line for each journal entry source from which you import accounting data. Each line includes the source name, the group ID, whether the import was successful, the total number of journal lines, batches, and entries, the number of unbalanced batches and entries, and the total number of errors. For each batch created, the report prints the batch name, period name, total lines, total entries, and total accounted debits and credits.

The report prints similar information for batches posted to suspense due to flexfield errors, unbalanced journals which were not imported, error journal lines, and invalid accounts. Each line of these Exception sections includes an error code.

General Ledger automatically generates this report when the Journal Import process completes. Note that in some cases you may not use the Import Journals form to explicitly launch the Journal Import process. For example, when entering budget journals or transferring budget amounts without budgetary control, General Ledger runs Journal Import. You may also choose to have General Ledger run Journal Import after a consolidation run.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Concurrent Request ID: request ID for this set of data. General Ledger assigns a request ID to your data when you initiate the Journal Import program.

Group ID: group identification number that you specified when you ran Journal Import. General Ledger allows you to enter a unique group number when you run Journal Import to distinguish import data within a source.

Status: status of the journal source from which you imported journals. For each journal source, the status will be one of the following:

> **Error:** General Ledger encountered one or more errors while importing your journal batch from this source.
>
> **Success:** General Ledger encountered no errors while importing your journal batch from this source.

If Journal Import encounters an error in any journal line, the entire source will have the Error status.

Warning: the warning WUO1 if your batch is unbalanced and you allow suspense posting in your set of books.

Flexfield Error Code: one of the following types of account errors for each batch posted to your suspense account:

> **EF01:** Expired account
>
> **EF02:** Detail Posting Not Allowed
>
> **EF03:** Disabled account
>
> **EF04:** Cross Validation Rule Violation
>
> **EF05:** Invalid Code Combination ID

Accounting Flexfield: If you enter segment values for your account in the GL_INTERFACE table, the invalid account. If you enter a code combination ID instead of segment values and if suspense posting is disabled, the invalid code combination ID. If you enter a code combination ID and if suspense posting is enabled, only the segment value separators. Therefore, we recommend that you disable suspense posting if entering code combination IDs.

Error Key Column Headings

General Ledger prints the error codes and an explanation for all errors that could have interfered with the Journal Import process in the Error Key section of the Journal Import Execution Report.

See Also

Importing Journals: page 1 – 108

MassAllocations/MassBudgeting Validation Report

Review the validation status of your MassAllocation and MassBudget formula batches.

For each MassAllocation or MassBudget formula batch, the report prints the batch name, description, balance type, and batch status. For each allocation within a batch, the report prints the allocation name, description, and formula. Each formula has a status of Validated or Error; if any formula in a batch has Error status, the entire batch has Error status.

For formulas with Error status, the report prints each line of the formula, indicating the amount, account, segment types, and balance type. In addition, the report prints an error message for each formula line that fails validation, including the MassAllocation definition rules that were violated.

General Ledger automatically generates this report when you run MassAllocation validation.

See Also

About MassAllocations: page 1 – 70

Defining MassBudgets: page 2 – 37

MassAllocations/MassBudgeting Execution Report

Review the result of your MassAllocation, MassEncumbrance or MassBudget generation. For each MassAllocation, MassEncumbrance or MassBudget, General Ledger prints the batch name, accounting period, journal name, and whether or not the batch is created.

General Ledger automatically generates this report when you generate actual, encumbrance or budget journals from your validated MassAllocation, MassEncumbrance or MassBudget batches.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Journal Entry Batch Name: name of the journal batch created when you run your MassAllocation, MassEncumbrance or MassBudget batch. General Ledger names your MassAllocation, MassEncumbrance and MassBudget batches, respectively, as follows:

MA: (Request ID MassAllocation Batch Name Period)

ME: (Request ID MassAllocation Batch Name Period)

MB: (Request ID MassBudget Batch Name Period)

For example, you might have a MassAllocation batch named MA: 47566 Rent Allocation JAN–94.

Created: Yes or No to indicate whether or not your MassAllocation, MassEncumbrance or MassBudget journal is created. General Ledger does not create journals with zero journal amounts.

See Also

Generating MassAllocation Journals: page 1 – 80

Generating MassBudget Journals: page 2 – 43

Mass Funds Check/Reservation Journal Execution Report

Review the results of your funds check or funds reservation.

The report prints the funds action you selected when you ran the MassApprovals program. Additionally, for each batch selected by the MassApprovals program, General Ledger prints the batch name, accounting period, funds check result, and journal funds status.

General Ledger automatically generates this report when you run the MassApprovals program to check or reserve funds for unposted journal batches that require funds reservation but are not yet approved.

See Also

Using Budgetary Control and Online Funds Checking: page 2 – 79

Posting Execution Report

Review the results of your journal posting. The report tells you if posting discovered errors in your journals or in your journal lines. You must fix all errors in your journal batches before resubmitting them for posting.

General Ledger automatically generates this report every time you post journal batches.

Selected Headings

Refer to the selected heading descriptions below for additional information.

Valid Journal Entry Batches: batch name and period name for all journal batches that complete posting successfully.

Journal Entry Errors: If General Ledger discovers an error in a journal during posting, it will not post the journal batch, and it will print the batch name, the journal entry name, and one of the following explanations.

Invalid currency code: Your journal contains an invalid currency code. Fix this code in your journal, or use the Currencies form to maintain your foreign currencies.

Invalid source: Your journal contains an invalid source name. Fix this name in your journal, or use the Journal Sources form to maintain your source names.

Invalid category: Your journal contains an invalid category name. Fix this name in your journal, or use the Journal Categories form to maintain your category names.

Invalid set of books: Your journal contains corrupted data. You must define a new journal to replace this one.

Unopened period: You closed the accounting period to which this journal applies before the journal was posted. Open the accounting period using the Open and Close Periods form.

Invalid budget version: Your budget journal contains corrupted data. You must define a new budget journal to replace this one.

Invalid encumbrance type: Your encumbrance journal contains an invalid encumbrance type. Fix this type in your encumbrance journal, or use the Encumbrance Types form to maintain your encumbrance types.

Invalid entry: Your journal contains more than one error. Locate and fix these errors, or define a new journal to replace this one.

Journal Entry Line Errors: If your journal contains errors in its journal lines, the line number which contains an error, and one of the following descriptions of the error. You must fix the errors in your journal lines and then resubmit your batch for posting.

Code combination does not exist: Your journal data has been corrupted. Use the GL Accounts form to enter the account to which you are trying to post.

Code combination: detail posting not allowed: You are trying to post to an account for which posting is not allowed. You allow or disallow posting to an account using the GL Accounts form.

Code combination not enabled: You are trying to post to an account which is disabled. You enable and disable accounts using the GL Accounts form.

Code combination not yet effective date): You are trying to post to an account before its start date. You define a start date for your accounts using the GL Accounts form.

Code combination past effective date: You are trying to post to an account after its end date. You define an end date for your accounts using the GL Accounts form.

Multiple lines have code combination problems: Your journal contains more than one line with errors.

See Also

Posting Journal Batches: page 1 – 116

Recurring Intercompany Transactions Execution Report

Review this report to see if any errors occurred when generating recurring intercompany transactions. If there were errors, you can correct them, then generate them again.

General Ledger automatically creates this report when you generate recurring intercompany transactions (CENTRA).

See Also

Generating Recurring Intercompany Transactions: page 3 – 23

Revaluation Execution Report

Review the details of your account balance revaluation and the journal batches created after running revaluation. The report includes the currencies and revaluation rates used to revalue your accounts, the unrealized gain/loss account in which you recorded net gains and losses, and the range of accounts revalued. The report also prints the names of the batch and journals General Ledger creates for each foreign currency when you revalue your accounts, as well as the total debits and credits of the created batch.

General Ledger automatically generates this report when you run revaluation.

See Also

Revaluing Balances: page 7 – 32

APPENDIX

A

General Ledger Navigator Paths

This appendix describes the default navigator paths for each window on the General Ledger menu.

General Ledger Navigator Paths

This section shows you the navigation path for each General Ledger window. In addition, we provide a page number reference for the description of each window in this manual, or a reference for the descriptions of windows that are located in other manuals.

You can find window descriptions for those windows used throughout Oracle Applications in the *Oracle Applications User's Guide* and the *Oracle Applications Flexfields Guide.*

See xxxx	Refer to this manual for a complete window description
Flex	*Oracle Applications Flexfields Guide*
User	*Oracle Applications User's Guide*
AHE	*Applications Desktop Integration, Release 4.0 CD–ROM*
AP	*Oracle Payables User's Guide*
AR	*Oracle Receivables User's Guide*
HRMS	*Oracle Human Resource Management Systems User's Guide*
MRC	*Oracle Multiple Reporting Currencies User's Guide*

Window Title . . . . . **Reference**
Standard Path

Account Hierarchy Editor . . . . . (See ***AHE***)
Setup > Accounts > Editor

Account Inquiry . . . . . 4 – 4
Inquiry > Account

Account Rules . . . . . 3 – 38
See: Consolidation Mappings window

Accounting Calendar . . . . . 6 – 39
Setup > Financials > Calendar > Accounting

Archive and Purge . . . . . 6 – 140
Setup > System > Purge

Assign Reporting Sets of Books ..... (See ***MRC***)
Setup > Financials > Books > Assign

Assign Security Rules ..... (See ***Flex***)
Setup > Financials > Flexfields > Descriptive > Security > Assign
Setup > Financials > Flexfields > Key > Security > Assign
Setup > Financials > Flexfields > Validation > Security > Assign

AutoCopy ..... 5 – 71
Reports > AutoCopy

AutoPost Criteria Sets ..... 1 – 122
Setup > Journal > AutoPost

Average Balance Inquiry ..... 4 – 22
Inquiry > Average

Budget Inquiry ..... 4 – 27
Inquiry > Budget

Budget Transfer ..... 2 – 60
Budgets > Enter > Transfer

Budgetary Control Group ..... 2 – 120
Budgets > Define > Controls

Calculate Budget Amounts ..... 2 – 36
Budgets > Generate > Formulas

Column Set ..... 5 – 51
Reports > Define > ColumnSet

Completed Requests ..... (See ***Flex***)
Other > Report > View

Concurrent Program Controls ..... 6 – 114
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APPENDIX

B

General Ledger Applications Profile Options

This appendix describes profile options that affect the operation of your General Ledger application. We provide a brief description of each profile option that you can view and/or set, and tell you at which levels to set the profile option. In addition, we provide descriptions of the General Ledger application profile options that are available only to your System Administrator.

Setting General Ledger Profile Options

During your implementation, you set a value for each profile option in your General Ledger application to specify how your General Ledger application controls access to and processes data.

In general, profile options can be set at one or more of the following levels: site, application, responsibility and user. Use the Update Personal Profile Options window to set your profile options only at the user level. Your system administrator uses the Update System Profile Options window to set profile options at different levels.

Profile Options not Owned by General Ledger

The following profile options affect the operation of General Ledger, but are not "owned" by General Ledger:

- **MO: Operating Unit** — This profile option controls which operating unit a particular responsibility corresponds to, and is used only if you have installed multiple organization support. For more information, please see *Multiple Organizations in Oracle Applications.*

  Note: General Ledger's Account Inquiry window ignores the setting of this profile option. This allows you to drill down to your subledgers independent from their multiple organization setup. As a result, when you drill down to subledger details, General Ledger will show you all of the transactions that comprise an account balance, regardless of which organization originated the transaction.

Profile Options Owned by General Ledger

You can set the following profile options in General Ledger applications.

Profile Option	User	System Administrator				Requirements	
	User	User	Resp	App	Site	Required?	Default Value
Budgetary Control Group	—	✓	✓	✓	✓	Optional	
Daily Rates Window: Enforce Inverse Relationship During Entry	—		✓	✓	✓	Optional	No
Dual Currency	—		✓	✓	✓	Optional	
Dual Currency Default Rate Type	—		✓	✓	✓	Optional	

Profile Option	User	System Administrator				Requirements	
	User	User	Resp	App	Site	Required?	Default Value
FSG: Accounting Flexfield				✓	✓	Optional	Account
FSG: Allow Portrait Print Style	✓	✓	✓	✓	✓	Optional	No
FSG: Enforce Segment Value Security		✓	✓	✓	✓	Optional	No
FSG: Expand Parent Value	✓	✓	✓	✓	✓	Optional	No
FSG: Message Detail	✓	✓	✓	✓	✓	Optional	Minimal
GL AHE: Saving Allowed	—	✓	✓	✓	✓	Optional	Yes
GL: Owners Equity Translation Rule	—		✓	✓	✓	Optional	PTD
GL Set of Books ID	—		—	—	—	N/A	
GL Set of Books Name			✓	✓	✓	Required	
GLDI: AutoCopy Enforcement Level	—	✓	✓	✓	✓	Optional	None
GLDI: Budget Wizard Enforce Segment Value Security	—	✓	✓	✓	✓	Optional	No
GLDI: Budget Wizard Privileges	—	✓	✓	✓	✓	Optional	Entry Upload Submit
GLDI: Journal Wizard Privileges	—	✓	✓	✓	✓	Optional	Entry Upload Submit
GLDI: Report Wizard Privileges	—	✓	✓	✓	✓	Optional	Define, Submit
Intercompany: Subsidiary			✓	✓	✓	Optional	
Intercompany: Use Automatic Transaction Numbering				✓	✓	Optional	
Journals: Allow Multiple Exchange Rates	✓	✓	✓	✓	✓	Optional	No
Journals: Allow Non–Business Day Transactions	—	✓	✓	✓	✓	Optional	
Journals: Allow Posting During Journal Entry	✓	✓	✓	✓	✓	Optional	No
Journals: Allow Preparer Approval	—	✓	✓	✓	✓	Optional	No
Journals: Default Category		✓	✓	✓	✓	Optional	

Profile Option	User	System Administrator				Requirements	
	User	User	Resp	App	Site	Required?	Default Value
Journals: Display Inverse Rate	✓	✓	✓	✓	✓	Optional	No
Journals: Enable Prior Period Notification	—	✓	✓	✓	✓	Optional	No
Journals: Find Approver Method			✓	✓	✓	Optional	Go Up Manage–ment Chain
Journals: Mix Statistical and Monetary	✓	✓	✓	✓	✓	Optional	No
Journals: Override Reversal Method	—	✓	✓	✓	✓	Optional	Yes
Use Performance Module				✓	✓	Optional	Yes

Key	
✓	You can update the profile option.
—	You can view the profile option value but you cannot change it.
	Otherwise, you can not view or change the profile option.

Budgetary Control Group

Assign budgetary control groups when you enable budgetary control for your set of books. Budgetary control groups include a set of options which are used to enforce budgetary control based on combinations of journal entry source and category. You can also define budgetary control options for the detail and summary accounts for which you want to enforce budgetary control.

You can only view this profile option at the user level. Your System Administrator must set this profile option at the site, application, responsibility or user level.

Daily Rates Window: Enforce Inverse Relationship During Entry

Use this profile option to specify whether to enforce the automatic calculation of inverse exchange rates in the Daily Rates window. When the profile option is set to Yes and you enter a daily rate to convert currency A to currency B, General Ledger automatically calculates the inverse rate (currency B to A) and enters it in the adjacent column. If

either rate is changed General Ledger automatically recalculates the other.

You can only view this profile option at the user level. Your System Administrator must set this profile option at the site, application or responsibility level.

Dual Currency

Choose the dual currency for your set of books if you want to enable the dual currency feature and calculate weighted-average rates for specific accounts. You can choose any currency other than your functional currency. You must ensure that each set of books has only one dual currency.

> **Caution:** This profile option is used to support an old General Ledger feature called Dual Currency. We recommend that you use Multiple Reporting Currencies instead. Set this profile option ***only if you currently use*** Dual Currency. Setting this profile option invokes additional Dual Currency processing which may fail if you are not using Dual Currency. If you set this profile option, you must also set the Dual Currency Default Rate Type profile option.

You can only view this profile option at the user level. Your System Administrator must set this profile option at the site, application or responsibility level.

Dual Currency Default Rate Type

When using Dual Currency, you can either specify a transaction rate for each transaction or use the daily rate associated with the transaction date. Use this profile option to specify the default currency conversion type Journal Import should use to determine the daily rate if you do not enter a transaction rate.

> **Caution:** This profile option is used to support an old General Ledger feature called Dual Currency. We recommend that you use Multiple Reporting Currencies instead. Set this profile option ***only if you currently use*** Dual Currency. If you set this profile option, you must also set the Dual Currency profile option.

You can only view this profile option at the user level. Your System Administrator must set this profile option at the site, application or responsibility level.

FSG: Accounting Flexfield

Choose the General Ledger application reporting flexfield. For your General Ledger application, select the account as your reporting flexfield.

The default value for this profile option is account.

You cannot view this profile option at the user level. Your System Administrator must set this profile option at the site or application or level.

FSG: Allow Portrait Print Style

Control the print orientation of your Financial Statement Generator reports that are less than or equal to 80 characters wide. You can print these reports in either portrait style (80 character wide) or landscape style (132 character wide). The following values are available to you:

Yes: Your General Ledger application prints reports that are less than or equal to 80 characters wide in portrait (80 character wide).

No: Your General Ledger application prints reports that are less than or equal to 80 characters wide in landscape (132 character wide).

If this profile option is not enabled, or your reports are more than 80 characters wide, your General Ledger application produces landscape style (132 character wide) or landwide style (180 character wide) reports, depending on the report character width.

You can set this profile option at the user level. Or, your System Administrator can set this profile option at the site, application, responsibility or user level.

FSG: Enforce Segment Value Security

Control whether your defined security rules will apply to reports produced using FSG. The following values are available to you:

Yes: If security rules are defined that prevent you from accessing specific account segment values, then you cannot produce financial information for those same segment values when you run FSG reports. For example, if you are excluded from using any accounts for cost centers 100 and 200, then any balances for those same accounts will not appear on any FSG reports you might run.

No: Defined security rules are not used for FSG reporting purposes.

FSG: Expand Parent Value

Control the expansion of parent values when requesting summary balances. The following values are available to you:

Yes: FSG uses the rollup group to determine whether to expand a parent value into its child ranges. If the parent value belongs to a rollup group, FSG does not expand the parent value into its child ranges. If the parent value does not belong to a rollup group, FSG expands the parent value into its child ranges.

No: FSG uses the summary flag associated with the flexfield assignment to determine whether to expand a parent value into its child ranges. If the summary flag is set to Yes, FSG does not expand the parent value into its child ranges. If the summary flag is set to No, FSG expands the parent value into its child ranges.

The default value for this profile option is No.

You can set this profile option at the user level. Or, your System Administrator can set this profile option at the site, application, responsibility or user level.

FSG: Message Detail

Specify the level of detail in your error message log file when you request your Financial Statement Generator reports. Your General Ledger application divides error messages into the following three catalogs:

Catalog I: contains all detail memory figures, detail timings, and SQL statements which is useful for program debugging.

Catalog II: contains all file and function names, and all messages which give process information. This is useful for finding out where a process failed.

Catalog III: contains only error messages and other important messages, and therefore gives the least amount of information for program debugging.

You specify the level of detail for your error message log file by setting this profile option to one of the following values:

None: No messages.

Minimal: Catalog III messages.

Normal: Catalog II and III messages.

Full: Catalog I, II, and III messages.

The default value for this profile option is Minimal.

You can set this profile option at the user level. Or, your System Administrator can set this profile option at the site, application, responsibility or user level.

GL AHE: Saving Allowed

Specify whether to allow account hierarchy changes to be saved from Account Hierarchy Editor. The following values are available:

Yes: You can save changes to account hierarchies from Account Hierarchy Editor.

No: You can only view account hierarchies from Account Hierarchy Editor. You cannot save changes.

The default value for this profile option is Yes.

You can only view this profile option at the user level. Your System Administrator must set this profile option at the site, application, responsibility, or user level.

GL: Owners Equity Translation Rule

Specify the rule General Ledger follows to translate owners' equity accounts when you have not entered specific historical rates or amounts. The following values are available:

PTD: The Period–to–Date rule is used to translate owners' equity accounts. For each period for which you translate owners' equity accounts, the historical rate is set to the period–average rate.

YTD: The Year–to–Date rule is used to translate owners' equity accounts. For each period for which you translate owners' equity accounts, the historical rate is set to the period–end rate.

The default value for this profile option is PTD.

You can only view this profile option at the user level. Your System Administrator must set this profile option at the site, application, or responsibility level.

GL Set of Books ID

This profile option displays the current Set of Books ID when you are in the System Administrator responsibility.

You cannot change the value of this profile option. Instead, you set the profile option GL Set of Books Name and your General Ledger

application automatically determines and displays the value for GL Set of Books ID.

GL Set of Books Name

Specify your set of books. This option also associates a set of books with a responsibility.

You cannot view this profile option at the user level. Your System Administrator can set this profile option at the site, application or responsibility level.

GLDI: AutoCopy Enforcement Level

Specify the enforcement level for the Report Wizard's AutoCopy function. The following values are available to you:

None: You can choose to work with copies or originals of existing reports and report objects.

Enforce Copy: When working with existing reports or report objects, you must create copies rather than use the originals that are stored in the applications database.

Enforce Original: When working with existing reports or report objects, you must work with the originals that are stored in the applications database.

You can only view this profile option at the user level. Your System Administrator must set this profile option at the site, application, responsibility, or user level.

GLDI: Budget Wizard Enforce Segment Value Security

Specify whether segment value security is enforced when using the GLDI Budget Wizard. The following values are available to you:

No: Segment value security is not enforced.

Yes: Segment value security is enforced.

You can only view this profile option at the user level. Your System Administrator must set this profile option at the site, application, responsibility, or user level.

GLDI: Budget Wizard Privileges

Specify the Budget Wizard usage privileges. The following values are available to you:

None: You cannot use this feature.

Entry: You can only enter budget data in a budget worksheet.

Entry, Upload: You can enter budget data and upload that data to the General Ledger interface table.

Entry, Upload, Submit: You can enter budget data, upload that data, and submit budget import processes.

You can only view this profile option at the user level. Your System Administrator must set this profile option at the site, application, responsibility, or user level.

GLDI: Journal Wizard Privileges

Specify the Journal Wizard usage privileges. The following values are available to you:

None: You cannot use this feature.

Entry: You can only enter journals in a journal worksheet.

Entry, Upload: You can enter journals and upload them to the General Ledger interface tables.

Entry, Upload, Submit: You can enter journals, upload them, and submit journal import processes.

You can only view this profile option at the user level. Your System Administrator must set this profile option at the site, application, responsibility, or user level.

GLDI: Report Wizard Privileges

Specify the Report Wizard usage privileges. The following values are available to you:

None: You cannot use this feature.

Define: You can define reports but cannot submit them.

Submit: You can submit reports but cannot define them.

Define, Submit: You can define and submit reports.

You can only view this profile option at the user level. Your System Administrator must set this profile option at the site, application, responsibility, or user level.

Intercompany: Subsidiary

Specify the subsidiary name (defined on the Subsidiaries window) to which a responsibility can enter intercompany transactions using the CENTRA system.

You cannot view this profile option at the user level. Your System Administrator must set this profile option at the site, application, or responsibility level.

Intercompany: Use Automatic Transaction Numbering

Specify whether General Ledger uses automatic transaction numbering for intercompany transactions made in the CENTRA system. The following values are available to you:

No: You must enter unique transaction numbers manually.

Yes: General Ledger generates transaction numbers automatically.

You cannot view this profile option at the user level. Your System Administrator must set this profile option at the site or application level.

Journals: Allow Multiple Exchange Rates

Specify whether you want to allow multiple conversion rates within a journal entry. The following values are available to you:

Yes: You can override the converted amount when you enter journals.

No: You cannot override the converted amount when you enter journals.

The default value for this profile option is No.

You can set this profile option at the user level. Or, your System Administrator can set this profile option at the site, application, responsibility or user level.

Journals: Allow Non–Business Day Transactions

Specify whether you want to allow posting on non–business days. Business and non–business days are defined on the Transaction Calendar. The following values are available to you:

Yes: You can post transactions on non–business days.

No: You cannot post transactions on non–business days.

You can only view this profile option at the user level. Your System Administrator must set this profile option at the site, application, responsibility, or user level.

Journals: Allow Posting During Journal Entry

In earlier releases of General Ledger, this profile option specified whether you wanted to allow posting from the Enter Journals window. As of Release 11, security over posting is handled by Oracle Applications' function security features.

If you are a new customer, this profile option will not appear in any lists of available profile options. If you are an existing customer, the profile option will appear, but General Ledger will ignore any value you have set for it.

Journals: Allow Preparer Approval

Specify whether preparers can approve their own journal batches. The following values are available to you:

Yes: Preparers are allowed to approve journal batches that fall within their authorization limit.

No: Preparers cannot approve their own journal batches.

The default value for this profile option is No.

You can only view this profile option at the user level. Your System Administrator must set this profile option at the site, application, responsibility or user level.

Journals: Default Category

Specify the default journal entry category. When you enter manual journal entries, the category will default to the category you specify here.

You can set this profile option at the user level. Your System Administrator can set this profile option at the site, application, responsibility or user level.

Journals: Display Inverse Rate

Specify how you enter and display conversion rates in the Enter Journals window. The following values are available to you:

Yes: You can enter and display conversion rates in the functional-to-foreign format, that is, the rate by which you multiply a functional amount to determine the foreign amount.

No: You can enter and display conversion rates in the foreign-to-functional format, that is, the rate by which you multiply a foreign amount to determine the functional amount.

The default value for this profile option is No.

You can set this profile option at the user level. Or, your System Administrator can set this profile option at the site, application, responsibility or user level.

Journals: Enable Prior Period Notification

Specify whether General Ledger should notify you when you are entering a journal for a prior period. The following values are available to you:

Yes: General Ledger will display a message when you are entering a journal for a prior period. You have to confirm that this is what you want to do.

No: General Ledger will not notify you when you enter a prior period journal.

You can only view this profile option at the user level. Your System Administrator must set this profile option at the site, application, responsibility, or user level.

Journals: Find Approver Method

Specify the default approval method for the Journal Approval process. The following values are available to you:

Go Up Management Chain: The journal batch moves up the approval hierarchy until it has been approved by an approver whose authorization limit is sufficient to allow approval. The journal batch must be approved by all intermediate approvers as well.

Go Direct: The journal batch is sent directly to the first approver in the approval hierarchy who has an authorization limit high enough to allow approval. The preparer's direct manager receives a courtesy notice.

One Stop Then Go Direct: The journal batch is first sent to the preparer's manager for approval. If further approvals are required,

the journal batch is sent directly to the first approver in the approval hierarchy who has an authorization limit high enough to allow approval.

The default value for this profile option is Go Up Management Chain.

You cannot view this profile option at the user level. Your System Administrator must set this profile option at the site, application, or responsibility level.

Journals: Mix Statistical and Monetary

Choose whether to enable users to enter statistical amounts along with monetary amounts in the Enter Journals window. The following values are available to you:

Yes: You can enter statistical amounts along with monetary amounts when you enter journals. The window appears only for those accounts for which you define a statistical unit of measure.

No: You are not able to enter statistical amounts along with monetary amounts in the Enter Journals window.

You can set this profile option at the user level. Or, your System Administrator can set this profile option at the site, application, responsibility or user level.

Journals: Override Reversal Method

Specify whether users can override the default reversal method when they reverse a journal. The default reversal method is specified when you define journal categories. The following values are available to you:

Yes: Users can change the default reversal method when they are reversing journals.

No: Users cannot change the default reversal method when they are reversing journals.

You can only view this profile option at the user level. Your System Administrator must set this profile option at the site, application, responsibility, or user level.

MRC: Reporting Set of Books

See: Overview of Multiple Reporting Currencies
(*Multiple Reporting Currencies in Oracle Applications*)

Use Performance Module

Specify whether General Ledger concurrent programs will make use of the statistical data collected by the General Ledger Optimizer program to enhance the performance of some concurrent programs. The concurrent programs affected include Posting, Summarization, MassAllocations, Consolidation, Year End Carry Forward, Budget Range Assignments and Historical Rates Assignment.

The default value for this profile option is Yes, and we strongly advise you NOT change it unless specifically told by Oracle Customer Support.

See Also

Budgetary Control and Online Funds Checking: page 2 – 79

Creating a Budgetary Control Group: page 2 – 120

Overview of Dual Currency: page 7 – 49

Overview of Financial Statement Generator: page 5 – 3

Creating Journal Batches: page 1 – 6

Journal Approval Overview: page 1 – 29

Account Hierarchy Editor
(Applications Desktop Integration, Release 4.0 CD–ROM)

Overview of GL Desktop Integrator
(Oracle General Ledger Desktop Integrator Users' Guide)

Common User Profile Options
(Oracle Applications User's Guide)

Profile Options in Oracle Applications Object Library
(Oracle Applications System Administrator's Guide)

APPENDIX

C

Using Attachments in General Ledger

This appendix describes profile options that affect the operation of your General Ledger application. We provide a brief description of each profile option that you can view and/or set, and tell you at which levels to set the profile option. In addition, we provide descriptions of the General Ledger application profile options that are available only to your System Administrator.

Using Attachments in General Ledger

The Attachments feature allows users to link objects, such as images and spreadsheets, to General Ledger data. For example, you can attach spreadsheets to journal entries to support how the values for the journal entry were derived. The attachment will be linked to the journal entry, and can be referenced alongside the journal in the Enter Journals form.

General Ledger Windows with the Attachments Feature

The Attachments feature in General Ledger has already been pre–seeded to be available in windows detailed in the table below. When you bring up these windows, a Paper Clip icon on the menu bar will be highlighted. Each window is assigned at least one Attachment Category. Form Level Security and Attachment Category assignments determine the ability to share attachments created in different windows via the Attachment Catalog. The Method specifies whether the attachment associated with a certain window can be changed, or if it can only be queried.

You will also have the flexibility to enable this feature in other windows where Attachments can be useful. Your System Administrator can update the seed data table to activate Attachments for additional windows.

Name of Window	Form Level Security	Attachment	Method
Set of Books	None	Setup	Change
Define Budget	Set of Books	Budget, Other, Organization Chart	Change
Enter Journals (Batch)	Set of Books	Journal, Other	Change
Enter Journals (Header)	Set of Books	Journal, Other	Change
Enter Encumbrances (Batch)	Set of Books	Journal, Other	Change
Enter Encumbrances (Header)	Set of Books	Journal, Other	Change
Journal Entry Inquiry (Batch)	Set of Books	Journal, Other	Query
Journal Entry Inquiry (Header)	Set of Books	Journal, Other	Query
Define Consolidation	Set of Books	Consolidation, Other, Organization Chart	Change

Name of Window	Form Level Security	Attachment	Method
Define Recurring Journals Formula (Batch)	Set of Books	Journal, Other	Change
Define Recurring Journals Formula (Header)	Set of Books	Journal, Other	Change
Define Budget Formula (Batch)	Set of Books	Budget, Other	Change
Define Budget Formula (Header)	Set of Books	Budget, Other	Change
Define Budget Organization	Set of Books	Budget, Other, Organization Chart	Change
Freeze Budget	Set of Books	Budget, Other, Organization Chart	Query
Define MassAllocations (Batch)	Set of Books	Journal, Other, Allocation	Change
Define MassAllocations (Header)	Set of Books	Journal, Other, Allocation	Change
Define MassBudgets (Batch)	Set of Books	Journal, Other, Allocation	Change
Define MassBudgets (Header)	Set of Books	Journal, Other, Allocation	Change
Define Report Set	Set of Books	Report, Other	Change
Define Financial Report	Set of Books	Report, Other	Change
Row Set	Set of Books	Report, Other	Change
Column Set	Set of Books	Report, Other	Change
Enter Budget Amounts	Budget Organization	Budget Amounts	Change
Enter Budget Journals	Budget Organization	Budget Amounts	Change

Creating an Attachment

New Attachment

When you are working on a General Ledger window where the Attachments feature is enabled, you can choose the Paperclip icon to get to the Attachment window. Specify a document sequence number, provide a description and select an attachment type.

Document Catalog

The Document Catalog allows you to use existing documents as attachments. Whenever you create a new attachment, the Document Catalog will be updated. When you want to use an attachment from the Catalog, a list will come up that shows documents which are classified under categories that are compatible with the General Ledger window you are using. Use the find function in the Catalog to only bring up attachments that meet criteria you specify.

You can choose to attach one document, or select several by holding the control key down and attach multiple documents. Use the Preview button to view a document before attaching it.

Deleting an Attachment

Use the Delete button or the Edit >> Delete Record menu selection to delete an attachment. You can delete the attachment for the specific record or delete both the attachment and the associated document. Choose Cancel to close the Delete window without deleting any attachments.

Types of Attachments

There are five different types of attachments:

Short Text: Text stored in the database containing less than 2000 characters. For this attachment type, you can directly type information in the attachment viewing window.

Long Text: Text stored in the database containing 2000 characters or more. For this attachment type, you can directly type information in the attachment viewing window.

Image: Images that Oracle Forms can display; includes BMP, CALS, GIF, JFIF, PCX, PICT, RAS and TIFF files. If you choose to attach an image, you can click the down arrow on the dialog box to switch from main to image source. You can then specify where the image will be coming from. You can also choose to store a copy of your image attachment directly into your application database, or to merely reference the file where the original attachment was located.

OLE: OLE objects that require other OLE server applications to view, such as Microsoft Excel. If you choose the OLE type of attachment, go to the attachment viewing window and click your right mouse button. You will be able to execute Object Linking and Embedding commands from the menu that comes up. Select the Insert Object option to attach an OLE document.

Web Page: A specified address (i.e., URL) used to refer to a document stored on a web page. Use the Web Browser profile option setting to specify the path and filename for the browser program you want to use for viewing web pages.

Attachment Security

Access to attachments is controlled by three types of security. These are security enabled at the window level, security based on category assignments and security based on the status of the record. In order for any attachment to be shared among the different windows, both conditions for window–based security and category–based security have to be passed. Record status security controls attachments update limitations for journals which have been posted and budgets which have been frozen.

Security enabled at window level

For a window to have access to attachments created in other windows, it needs to have the same security enabled.

Most the windows where the Attachments feature is enabled has security that is based on set of books. The exceptions are the Enter

Budget Amounts and Enter Budget Journals windows, which security is based on budget organization, and the Set of Books window, which has no security.

Set of books security is based on a singular value. All windows enabled with this security will be assigned the set of books that is associated with the record in which the attachment was created. All windows that share this set of books can access these attachments in the Document Catalog.

A budget organization is associated with each record in the Enter Budget Amount or Enter Budget Journal window. Budget organization security is based on this. Attachments that are created in these windows can be accessed in other Enter Budget Amount or Enter Budget Journal records with the same budget organization.

The Set of Books window has no security enabled. It only has access to attachments created in the Set of Books window as it does not share a common security parameter with the other windows.

Security based on Categories

If a window has been assigned a certain Category, it can access attachments classified with that same category. All windows have one or more categories assigned to it. Different windows can use the same Category assignment.

To illustrate, attachments that are classified with the Category of Organization Chart can be accessed in the Document Catalog of the Define Budget, Define Consolidation, and Define Budget Organization windows.

All attachments are classified with a Category the creator selects. When you work with a new attachment with a particular window, your choices for Categories to classify your attachments are the ones that have been assigned to that window. For example, if you create an attachment in the Enter Journals window, you can classify your record with the Category of Journal or Other. You can use this classification to determine in what other windows your attachment can be accessed.

The seeded Category assignments for windows generally coincides with the window's context, such as that of working with budgets, journals or reports. Your System Administrator can revise these Category assignments for you to tailor to your environment. New categories can also be created for you.

A Category called Other has been assigned to all windows whose security is based on set of books. This broad Category enables sharing

attachments among windows based on this type of security, regardless of their functional context.

Security for posted journals and frozen budgets

When a journal has been posted or a budget has been frozen, that item is only available for viewing and updates to that record is not allowed. This same constraint applies to attachments that are associated with that journal or budget.

If you select either a posted journal or a frozen budget, you cannot add attachments to that record either through creating new ones or copying one from the Document Catalog. You also cannot delete any attachments. Additionally, for attachments of type Short Text or Long Text, the document itself is protected against changes.

See Also

General Ledger Windows with the Attachments Feature: page C – 2

Creating an Attachment: page C – 3

Deleting an Attachment: page C – 4

Types of Attachments: page C – 4

APPENDIX

D

Improving General Ledger Performance

This appendix describes profile options that affect the operation of your General Ledger application. We provide a brief description of each profile option that you can view and/or set, and tell you at which levels to set the profile option. In addition, we provide descriptions of the General Ledger application profile options that are available only to your System Administrator.

Improving General Ledger Performance

There are two programs you can run to improve General Ledger's performance:

Maintain Summary Templates Program: updates summary account information in the current set of books.

Optimizer Program: create or drop indexes for those segments in your chart of accounts that you have marked for indexing.

See Also

Running the Maintain Summary Templates Program: page D – 3

Running the Optimizer Program: page D – 4

Running the Maintain Summary Templates Program

Run the Maintain Summary Templates program to update summary account information in the current set of books. This program ensures that your summary account templates reflect any new detail accounts you may have added.

Although General Ledger maintains summary templates automatically during the posting process, running the Maintain Summary Templates program before posting can improve the performance of the posting program. This is especially useful if you have added several new detail accounts since your last posting operation.

Prerequisites

- ❑ Define summary account templates. See: Defining Summary Accounts: page 6 – 76

▶ **To run the Maintain Summary Templates program:**

1. Navigate to the Submit Request window.
2. Select the Maintain Summary Templates program.
3. Submit the report.

   Note: This program has no user parameters.

See Also

Submitting a Request (*Oracle Applications User's Guide*)

Defining Key Flexfields (*Oracle Applications Flexfields Guide*)

Defining Segment Values (*Oracle Applications Flexfields Guide*)

Defining Summary Accounts: page 6 – 76

Running the Optimizer Program

Run the General Ledger Optimizer program to create or drop indexes for those segments in your chart of accounts that you have marked for indexing.

You can also update statistical information about your data, such as the size of your balances and combinations tables, the number of accounts with a particular segment value, and the number of account balances associated with each accounting period. This information improves the performance of your journal entry posting and financial reporting process.

To keep these statistics current, you should run the Optimizer at least once a period, or any time you add several segment values, define a new chart of accounts, or add or delete summary templates.

Prerequisites

- ❑ Define your account segments.
- ❑ Specify whether you want to index a particular segment in your chart of accounts using the Key Flexfield Segments window.
- ❑ Define your account segment values.
- ❑ Define summary templates.

▶ **To create and drop indexes for your chart of accounts:**

1. Freeze your account structure.
1. Navigate to the Submit Request window.
2. Select the Optimizer program.
3. Enter Yes for Maintain Indexes to create or drop the indexes for your chart of accounts.

   The Optimizer creates an index on a segment if one does not yet exist, and drops an index on a segment if you no longer index the segment. This is useful when you define a new chart of accounts for which you want to index particular segments or when you want to add or drop an index for an existing segment in your chart of accounts.

▶ **To update statistical information about your data:**

1. Navigate to the Submit Request window.

2. Select the Optimizer program.
3. Enter Yes for Gather Statistics. The Optimizer program gathers and updates statistical information about the size of your balances and combinations table, the number of account combinations with a particular segment value, and the number of account balances associated with each accounting period.

See Also

Submitting a Request (*Oracle Applications User's Guide*)

Defining Key Flexfields (*Oracle Applications Flexfields Guide*)

Defining Segment Values (*Oracle Applications Flexfields Guide*)

Defining Summary Accounts: page 6 – 76

APPENDIX

E

Function Security

This appendix describes profile options that affect the operation of your General Ledger application. We provide a brief description of each profile option that you can view and/or set, and tell you at which levels to set the profile option. In addition, we provide descriptions of the General Ledger application profile options that are available only to your System Administrator.

Function Security in General Ledger

Use function security to control user access to General Ledger functions. By default, access to General Ledger functionality is NOT restricted; you must ask your system administrator to customize your responsibilities to restrict access. Your system administrator customizes each responsibility at your site by including or excluding registered functions and menus of functions for a responsibility in the Responsibilities window.

The following are common results that may occur when function security is enforced:

- Window or menu does not appear in the Navigator window
- Button is hidden
- Field cannot be updated
- Alternative region is hidden

Use function security to control any of the following General Ledger functions:

User Function Name	Restrictions
Journal Batches and Journal Entries:	
AutoPost Criteria	Entering or changing AutoPost criteria sets.
Define Recurring Journal Formula	Defining recurring journal entry formulas.
Enter Encumbrances	Entering and updating encumbrance entries.
Enter Journals	Creating, entering, and changing journal entries and journal batches.
Enter Journals: Post	Posting journal entries and journal batches from the Enter Journals window.
Enter Journals: Reverse	Reversing journal entries and journal batches from the Enter Journals window.
Generate MassAllocation Journals	Generating MassAllocation journal entries and journal batches based on a MassAllocation definition.
Generate Recurring Journals	Generating recurring journal entries and journal batches from a recurring journal definition.
Post Journals	Posting journal entries and journal batches.

Table 10 – 1 Function Security (Page 1 of 6)

User Function Name	Restrictions
Reverse Journals	Reversing journal entries and journal batches.
Journal Import:	
Correct Journal Import Data	Making corrections to journal entries and journal batches after Journal Import errors occur.
Delete Journal Import Data	Deleting journal entries and journal batches after Journal Import errors occur.
Import Journals	Importing journal entries and journal batches.
Budgets:	
Budget Transfer	Transferring budget amounts from one account to another.
Calculate Budget Amounts	Calculating budget amounts.
Define Budget	Defining or modifying budgets.
Define Budget Formula	Defining budget formulas.
Define Budget Organization	Defining or modifying budget organizations.
Enter Budget Amounts	Entering or changing budget amounts.
Enter Budget Journals	Entering or changing budget journals.
Freeze Budgets	Freezing and unfreezing budgets.
Generate MassBudget Journals	Generating MassBudget journal entries and journal batches based on a MassBudget definition.
Upload Budgets	Uploading budget amounts to the budget interface table.
Budgetary Control:	
Budgetary Control Transactions	Entering budgetary control transactions.
Budgetary Control Group	Creating or modifying budgetary control groups.
Consolidations:	
Consolidation Mappings	Creating or changing consolidation mappings.
Consolidation Mappings: Allow Any Mapping	Creating or changing consolidation mappings for any subsidiary.
Consolidation Mapping Sets	Creating or changing consolidation mapping sets.

Table 10 – 1 Function Security (Page 2 of 6)

User Function Name	Restrictions
Consolidation Mapping Sets: Allow Any Mapping Set	Creating or changing consolidation mapping sets for any subsidiary.
Consolidation Workbench	Accessing and using the Consolidation Workbench functions.
Consolidation Workbench: Post	Posting consolidation journals.
Consolidation Workbench: Translate	Updating subsidiary translations from the Consolidation Workbench.
Consolidation Workbench: Translate for Subsidiaries	Parent updating translations for its subsidiaries.
Purge Consolidation Audit Data	Purging consolidation audit data.
Transfer Consolidation Data Set	Transferring subsidiary data to the parent via a transfer set.
Transfer Consolidation Data	Transferring subsidiary data to the parent.
CENTRA:	
Enter Intercompany Transactions	Entering or changing intercompany transactions.
Generate Intercompany Transactions	Generating recurring intercompany transactions.
Intercompany Clearing Accounts	Creating intercompany clearing accounts.
Intercompany Transaction Types	Defining intercompany transaction types.
Recurring Intercompany Transactions	Creating definitions for recurring intercompany transactions.
Subsidiaries	Defining subsidiaries.
Multiple Currencies:	
Conversion Rate Types	Creating or changing conversion rate types.
Daily Rates	Entering or changing daily exchange rates.
Historical Rates	Entering or changing historical exchange rates.
Period Rates	Entering or changing period exchange rates.

Table 10 – 1 Function Security (Page 3 of 6)

User Function Name	Restrictions
Revalue Balances	Revaluing account balances.
Translate Balances	Translating account balances.
Online Inquiry and Reporting:	
Account Inquiry	Performing account balance inquiries.
Account Inquiry: Consolidation Drilldown	Drilling down to subsidiary data during an account inquiry.
Account Inquiry: Move / Merge Source Drilldown	Drilling down on Move / Merge sources during an account inquiry.
Account Inquiry: Subledger Drilldown	Drilling down to subledger details during an account inquiry.
Average Balance Inquiry	Performing average balance inquiries.
Budget Inquiry	Performing budget inquiries.
Funds Available Inquiry	Performing a funds availability inquiry.
Journal Entry Inquiry	Performing a journal entry inquiry.
Run Requests	Running standard programs and reports, and scheduling FSG reports.
Setting Up General Ledger:	
Account Hierarchy Editor	Using Account Hierarchy Editor to view or change the chart of accounts structure.
Assign Reporting Sets of Books	Assigning reporting sets of books to a primary set of books for Multiple Reporting Currencies.
Calendars	Creating, modifying, or updating accounting calendars.
Concurrent Program Controls	Setting or changing the concurrent program controls that affect the performance of various General Ledger features.
Encumbrance Types	Defining or changing encumbrance types.
GL Accounts	Creating or changing accounts.
GL Enter Employees	Entering, changing, or deleting employees that make up the Journal Approval hierarchy.
Intercompany Accounts	Defining or changing intercompany accounts.

Table 10 – 1 Function Security (Page 4 of 6)

User Function Name	Restrictions
Journal Authorization Limits	Defining or changing an employee's authorization limit for approving journal batches.
Journal Categories	Defining or changing journal categories.
Journal Sources	Defining or changing journal sources.
Period Types	Defining or changing period types.
Sets of Books	Defining or modifying a set of books definition.
Statistical Units of Measure	Defining or changing statistical units of measure used to enter non–monetary data in journal entries and journal batches.
Storage Parameters	Changing the storage parameters of interim tables and indexes used by General Ledger.
Summary Accounts	Defining or modifying summary accounts.
Suspense Accounts	Defining or changing suspense accounts.
Tax Options	Defining or changing the options for automatic tax calculation.
Transaction Calendars	Defining or changing transaction calendars used for average balance processing.
Maintaining General Ledger:	
Archive and Purge	Archiving and purging actual, translated, budget, and encumbrance account balances, and journal batches, entries, lines, and associated journal references.
Open and Close Periods	Opening and closing accounting periods.
Year–End Carry Forward	Carrying forward year–end encumbrances, encumbered budgets, and funds available into the following year.
Mass Maintenance Workbench:	
Mass Maintenance Workbench	Accessing and using Mass Maintenance Workbench features.
Mass Maintenance Workbench: Purge	Purging Move / Merge tables.
Mass Maintenance Workbench: Reverse	Reversing a Move / Merge operation.

Table 10 – 1 Function Security (Page 5 of 6)

User Function Name	Restrictions
Mass Maintenance Workbench: Submit	Submitting a Move/Merge or Mass Creation operation.
Mass Maintenance Workbench: Validate	Prevalidating Move/Merge accounts.

Table 10 – 1 Function Security (Page 6 of 6)

See Also

Overview of Function Security
How Function Security Works
Implementing Function Security
Defining a New Menu Structure
(*Oracle Applications System Administrator's Guide*)

Glossary

account hierarchy An Oracle Financials feature you use to perform summary level funds checking. An account hierarchy lets Oracle Purchasing and General Ledger quickly determine the summary accounts into which your detail accounts roll up.

Account segment One of up to 30 different sections of your Accounting Flexfield, which together make up your general ledger account code. Each segment is separated from the other segments by a symbol you choose (such as –, /, or \). Each segment typically represents an element of your business structure, such as Company, Cost Center or Account.

Account segment value A series of characters and a description that define a unique value for a particular value set.

account structure See *Accounting Flexfield structure.*

accounting calendar The calendar that defines your accounting periods and fiscal years in Oracle General Ledger. You define accounting calendars using the Accounting Calendar window. Oracle Financial Analyzer will automatically create a Time dimension using your accounting calendar.

Accounting Flexfield The code you use to identify a general ledger account in an Oracle Financials application. Each Accounting Flexfield segment value corresponds to a summary or rollup account within your chart of accounts.

Accounting Flexfield structure The account structure you define to fit the specific needs of your organization. You choose the number of segments, as well as the length, name, and order of each segment in your Accounting Flexfield structure.

Accounting Flexfield value set A group of values and attributes of the values. For example, the value length and value type that you assign to your account segment to identify a particular element of your business, such as Company, Division, Region, or Product.

ad hoc Concerned with or formed for a particular purpose. For example, ad hoc tax codes or an ad hoc database query.

aggregate balance The sum of the end–of–day balances for a range of days. There are three types of aggregate balances: period–to–date (PTD), quarter–to–date (QTD), and year–to–date (YTD). All three are stored in the General Ledger database for every calendar day.

allocation entry A recurring journal entry you use to allocate revenues or costs.

archive table General Ledger copies your account balances from the Balances Table (GL_BALANCES) to your Archive Table (GL_ARCHIVE_BALANCES). General Ledger copies your journal details from the Journal Entry tables (GL_JE_BATCHES, GL_JE_HEADERS, and GL_JE_LINES) to your archive tables (GL_ARCHIVE_BATCHES, GL_ARCHIVE_HEADERS, and GL_ARCHIVE_LINES).

archive tablespace The tablespace where your archive table is stored. A tablespace is the area in which an Oracle7 database is divided to hold tables.

attribute An Oracle Financial Analyzer database object that links or relates the values of two dimensions. For example, you might define an attribute that relates the Sales District dimension to the Region dimension so that you can select data for sales districts according to region.

AutoCopy – budget organizations A feature that automatically creates a new budget organization by copying account assignments from an existing budget organization.

AutoCopy – budgets A feature that automatically creates a new budget by copying all of the data from an existing budget. Budget AutoCopy copies budget amounts only from open budget years.

AutoOffset A feature that automatically determines the offset (or credit) entry for your allocation entry. AutoOffset automatically calculates the net of all previous journal lines in your allocation entry, reverses the sign, and generates the contra amount.

AutoReduction An Oracle Applications feature in the list window that allows you to shorten a list so that you must scan only a subset of values before choosing a final value. Just as AutoReduction incrementally reduces a list of values as you enter additional character(s), pressing [Backspace] incrementally expands a list.

AutoSelection A feature in the list window that allows you to choose a valid value from the list with a single keystroke. When you display the list window, you can type the first character of the choice you want in the window. If only one choice begins with the character you enter, AutoSelection selects the choice, closes the list window, and enters the value in the appropriate field.

AutoSkip A feature specific to flexfields where Oracle Applications automatically moves your cursor to the next segment as soon as you enter a valid value into a current flexfield segment. You can turn this feature on or off with the user profile option Flexfields:AutoSkip.

average balance The amount computed by dividing an aggregate balance by the number of calendar days in the related range.

average exchange rate An exchange rate that is the average rate for an entire accounting period. General Ledger automatically translates revenue and expense account balances using period–average rates in accordance with FASB 52 (U.S.). And, for companies in highly inflationary economies, General Ledger uses average exchange rates to translate your non–historical revenue and expense accounts in accordance with FASB 8 (U.S.). Also known as **period–average exchange rate.**

back–value transactions Transactions whose effective date is prior to the current accounting date. Also known as *value–dated transactions.*

balances table A General Ledger database table that stores your account balances, called GL_BALANCES.

balancing segment An Accounting Flexfield segment that you define so that General Ledger automatically balances all journal entries for each value of this segment. For example, if your company segment is a balancing segment, General Ledger ensures that, within every journal entry, the total debits to company 01 equal the total credits to company 01.

bank statement A report sent from a bank to a customer showing all transaction activity for a bank account for a specific period of time. Bank statements report beginning balance, deposits made, checks cleared, bank charges, credits, and ending balance. Enclosed with the bank statement are cancelled checks, debit memos, and credit memos. Large institutional banking customers usually receive electronic bank statements as well as the paper versions.

budget Estimated cost, revenue, labor hours or other quantities for a project or task. Each budget may optionally be categorized by resource. Different budget types may be set up to classify budgets for different purposes. In addition, different versions can exist for each user–defined budget type: current, original, revised original, and historical versions. The current version of a budget is the most recently baselined version. .

budget formula A mathematical expression used to calculate budget amounts based on actual results, other budget amounts and statistics. With budget formulas, you can automatically create budgets using complex equations, calculations and allocations.

budget hierarchy A group of budgets linked at different levels such that the budgeting authority of a lower–level budget is controlled by an upper–level budget.

budget interface table An Oracle General Ledger database table that stores information needed for budget upload.

budget organization An entity (department, cost center, division or other group) responsible for entering and maintaining budget data. You define budget organizations for your company, then assign the appropriate accounts to each budget organization.

budget rules A variety of shorthand techniques you can use to speed manual budget entry. With budget rules you can divide a total amount evenly among budget periods, repeat a given amount in each budget period or enter budget amounts derived from your account balances.

budget upload The ability to transfer budget information from a spreadsheet to General Ledger. For example, with the spreadsheet interface you can upload budget information from your spreadsheet to General Ledger.

budgetary account An account segment value (such as 6110) that is assigned one of the two budgetary account types. You use budgetary accounts to record the movement of funds through the budget process from appropriation to expended appropriation.

Budgetary Account An account that contains a budgetary account.

budgetary account type Either of the two account types Budgetary DR and Budgetary CR.

budgetary control An Oracle Financials feature you use to control actual and anticipated expenditures against a budget. When budgetary control is enabled, you can check funds online for transactions, and you can reserve funds for transactions by creating encumbrances. Oracle Financials automatically calculates funds available (budget less encumbrances less actual expenditures) when you attempt to reserve funds for a transaction. Oracle Financials notifies you online if funds available are insufficient for your transaction.

business day Days on which financial institutions conduct business. In General Ledger, you choose which days of the calendar year are defined as business days. You can include or exclude weekends and holidays as needed.

business group The highest level of organization and the largest grouping of employees across which a company can report. A business group can correspond to an entire company, or to a specific division within the company.

child segment value A detail–level segment value that is part of a parent segment value. See also *parent segment value.*

chart of accounts The account structure your organization uses to record transactions and maintain account balances.

chart of accounts structure A classification of account segment values that assigns a particular range of values a common characteristic. For example, 1000 to 1999 might be the range of segment values for assets in the account segment of your accounting flexfield.

column set A Financial Statement Generator report component you build within General Ledger by defining all of the columns in a report. You control the format and content of each column, including column headings, spacing and size, calculations, units of measure, and precision. A typical column set includes a header column for headings and subheadings, currency assignments, amount types, and calculation columns totals. You can also define a column set with each column representing a different company to enhance consolidation reporting.

commitment An encumbrance you record when you complete a purchase requisition.

concurrent manager A unique facility that manages many time–consuming, non–interactive tasks within Oracle Applications for you, so you do not have to wait for their completion. When you submit a request in Oracle Applications that does not require your interaction, such as releasing shipments or running a report, the Concurrent Manager does the work for you, enabling you to complete multiple tasks simultaneously.

concurrent process A non–interactive task that you request Oracle Applications to complete. Each time you submit a non–interactive task, you create a new concurrent process. A concurrent process runs simultaneously with other concurrent processes (and other interactive activities on your computer) to help you complete multiple tasks at once.

concurrent queue A list of concurrent requests awaiting completion by a concurrent manager. Each concurrent manager has a queue of requests waiting to be run. If your system administrator sets up your Oracle Application to have simultaneous queuing, your request can wait to run in more than one queue.

concurrent request A request to Oracle Applications to complete a non–interactive task for you. You issue a request whenever you submit a non–interactive task, such as releasing a shipment, posting a journal entry, or running a report. Once you submit a request, Oracle Applications automatically takes over for you, completing your request without further involvement from you or interruption of your work.

consolidation A General Ledger feature that allows you to combine the results of multiple companies, even if they are in different sets of books with different currencies, calendars, and charts of account. The Consolidated Billing Invoice program lets you print a single, monthly invoice that includes all of your customer's transactions for the period. This lets you send one consolidated billing invoice instead of a separate invoice for each transaction.

consolidation set of books A set of books that has average balance processing enabled and that is defined as a consolidation set of books. A consolidation set of books must be used to consolidate average balances using the balances consolidation method.

consumption tax An indirect tax imposed on transfer of goods and services at each stage of their supply. The difference between output tax (tax collected for revenue earned from the transfer) and the input tax (tax paid on expense paid on the transfer) will be the tax liability to the government. This tax is, in concept, value added tax (VAT).

content set A report component you build within General Ledger that defines the information in each report and the printing sequence of your reports. For example, you can define a departmental content set that prints one report for each department.

context field prompt A question or prompt to which a user enters a response, called a context field value. When Oracle Applications displays a descriptive flexfield pop–up window, it displays your context field prompt after it displays any global segments you have defined. Each descriptive flexfield can have up to one context prompt.

context field value A response to your context field prompt. Your response is composed of a series of characters and a description. The response and description together provide a unique value for your context prompt, such as 1500, Journal Batch ID, or 2000, Budget Formula Batch ID. The context field value determines which additional descriptive flexfield segments appear.

context response See *context field value.*

context segment value A response to your context–sensitive segment. The response is composed of a series of characters and a description. The response and description together provide a unique value for your context–sensitive segment, such as Redwood Shores, Oracle Corporation Headquarters, or Minneapolis, Merrill Aviation's Hub.

context–sensitive segment A descriptive flexfield segment that appears in a second pop–up window when you enter a response to your context field prompt. For each context response, you can define multiple context segments, and you control the sequence of the context segments in the second pop–up window. Each context–sensitive segment typically prompts you for one item of information related to your context response.

conversion A process that converts foreign currency transactions to your functional currency. See also *foreign currency conversion*.

corporate exchange rate An exchange rate you can optionally use to perform foreign currency conversion. The corporate exchange rate is usually a standard market rate determined by senior financial management for use throughout the organization. You define this rate in Oracle General Ledger.

cross–validation rules Rules that define valid combinations of segment values a user can enter in an account. Cross–validation rules restrict users from entering invalid combinations of account segment values.

Cumulative Translation Adjustment A balance sheet account included in stockholder's equity in which General Ledger records net translation adjustments in accordance with FASB 52 (U.S.). You specify the account you want to use for Cumulative Translation Adjustment when you define each set of books in the Set of Books window.

current dimension The Oracle Financial Analyzer dimension from which you are selecting values. The current dimension is the one you specified in the Dimension box of the Selector window. Choices you make and actions you take in lower–level windows ultimately affect this dimension by selecting values from it to include in a report, graph, or worksheet.

current object The Oracle Financial Analyzer object upon which the next specified action takes place. Generally, the current object is the one most recently selected. However, if you use a highlight a group of objects, such as data cells in a column, the first object in the group is the current object.

DBA library If an Oracle Financial Analyzer database object belongs to a DBA library, it means that the object was created by an administrator and cannot be modified by a user.

database table A basic data storage structure in a relational database management system. A table consists of one or more units of information (rows), each of which contains the same kind of values (columns). Your application's programs and windows access the information in the tables for you.

dependent segment An account segment in which the available values depend on values entered in a previous segment, called the independent segment. For example, the dependent segment Sub–Account 0001 might mean Bank of Alaska when combined with the independent segment Account 1100, Cash, but the same Sub–Account 0001 might mean Building #3 when combined with Account 1700, Fixed Assets.

descriptive flexfield A field that your organization can extend to capture extra information not otherwise tracked by Oracle Applications. A descriptive flexfield appears in your window as a single character, unnamed field. Your organization can customize this field to capture additional information unique to your business.

detail budget A budget whose authority is controlled by another budget.

dimension An Oracle Financial Analyzer database object used to organize and index the data stored in a variable. Dimensions answer the following questions about data: "What?" "When?" and "Where?" For example, a variable called Units Sold might be associated with the dimensions Product, Month, and District. In this case, Units Sold describes the number of products sold during specific months within specific districts.

dimension label A text label that displays the name of the Oracle Financial Analyzer dimension associated with an element of a report, graph, or worksheet. For example, the data markers in a graph's legend contain dimension labels that show what data each data marker represents. Dimension labels can be short, meaning they display the object name of a dimension, or user–specified, meaning they display a label that you typed using the Dimension Labels option on the Graph, Report, or Worksheet menus.

dimension values Elements that make up an Oracle Financial Analyzer dimension. For example, the dimension values of the Product dimension might include Tents, Canoes, Racquets, and Sportswear.

display group A range of rows or columns in your row set or column set for which you want to control the display in your report. You assign a display group to a display set where you specify whether you want to display or hide your rows or columns.

display set A Financial Statement Generator report component you build within General Ledger to control the display of ranges of rows and columns in a report, without reformatting the report or losing header information. You can define a display set that works for reports with specific row and column sets. Alternatively, you can define a generic display set that works for any report.

document sequence number A number that is manually or automatically assigned to your documents to provide an audit trail. For example, you can choose to sequentially number invoices in Oracle Receivables or journal entries in General Ledger. See also *voucher number*.

dynamic insertion An Accounting Flexfields feature that allows you to enter and define new combinations of segment values directly in a flexfield pop–up window. The new combination must satisfy any cross–validation rules before it is accepted. Your organization can decide if an Accounting Flexfield supports dynamic insertion. If an account does not support dynamic insertion, you can only enter new combinations of segment values using the Define Accounts window

effective date The date a transaction affects the balances in the general ledger. This does not have to be the same as the posting date. Also known as the *value date*.

encumbrance See *encumbrance journal entry*.

encumbrance accounting An Oracle Financials feature you use to create encumbrances automatically for requisitions, purchase orders, and invoices. The budgetary control feature uses encumbrance accounting to reserve funds for budgets. If you enable encumbrance accounting only, you can create encumbrances automatically or manually; however, you cannot check funds online and Oracle Financials does not verify available funds for your transaction. See also *budgetary control*.

encumbrance journal entry A journal entry you create online that increases or relieves your encumbrances. Encumbrance entries can include encumbrances of any type. You can enter manual encumbrance entries, define encumbrance allocations, or use Journal Import to import encumbrance entries from other financial systems.

encumbrance type An encumbrance category that allows you to track your anticipated expenditures according to your purchase approval process and to more accurately control your planned expenditures. Examples of encumbrance types are commitments (requisition encumbrances) and obligations (purchase order encumbrances).

end–of–day balance The actual balance of a general ledger account at the end of a day. This balance includes all transactions whose effective date precedes or is the same as the calendar day.

exchange rate A rate that represents the amount of one currency that you can exchange for another at a particular point in time. Oracle Applications use the daily, periodic, and historical exchange rates you maintain to perform foreign currency conversion, revaluation, and translation.

exchange rate type A specification of the source of an exchange rate. For example, a user exchange rate or a corporate exchange rate. See also *corporate exchange rate, spot exchange rate.*

export A utility that enables you to copy data from an Oracle7 table to a file in your current directory. The export utility is part of the Oracle7 Relational Database Management System.

export file The file the export utility creates in your directory. Export files must have the extension .dmp. It is wise to name the export file so it identifies the data in the table. For example, if you are saving fiscal year 1994 for your Fremont set of books, you might call your export file FY94FR.dmp.

factor Data upon which you perform some mathematical operation. Fixed amounts, statistical account balances, account balances, and report rows and columns are all data types you can use in formulas.

FASB 52 (U.S.) See *SFAS 52.*

FASB 8 (U.S.) See *SFAS 8.*

feeder program A custom program you write to transfer your transaction information from an original system into Oracle Application interface tables. The type of feeder program you write depends on the environment from which you are importing data.

financial data item An Oracle Financial Analyzer database object that is made up of either a variable, or a variable and a formula. For example, a financial data item called "Actuals" would be a variable, while a financial data item called "Actuals Variance" would be made up of a variable (Actuals) and a formula that calculates a variance.

Financial Statement Generator A powerful and flexible tool you can use to build your own custom reports without programming. You can define reports online with complete control over the rows, columns and contents of your report.

fiscal year Any yearly accounting period without regard to its relationship to a calendar year.

fixed rate currencies Currencies with fixed exchange rates. For example, the Euro and currencies of countries in the European Monetary Union (EMU).

FlexBudgeting A feature that uses budget formulas and statistics to create a flexible budget. For example, a manufacturing organization may want to maintain a flexible budget based on actual units of production to eliminate volume variances during an analysis of actual versus budgeted operating results.

flexfield An Oracle Applications field made up of segments. Each segment has an assigned name and a set of valid values. Oracle Applications uses flexfields to capture information about your organization. There are two types of flexfields: key flexfields and descriptive flexfields.

folder A flexible entry and display window in which you can choose the fields you want to see and where each appears in the window.

foreign currency A currency that you define for your set of books for recording and conducting accounting transactions in a currency other than your functional currency. See also *exchange rate*, *functional currency*.

foreign currency conversion A process that converts a foreign currency journal entry into your functional currency. General Ledger automatically converts currency whenever you enter a journal entry in a currency other than your functional currency. General Ledger multiplies the daily exchange rate you define or the exchange rate you enter to convert amounts for your functional currency. You can view the results of foreign currency conversion in the Enter Journals window. See also *foreign exchange gain or loss*.

foreign currency exchange gain or loss The difference in your functional currency between the invoiced amount and the payment amount when applying a receipt to an invoice. A realized gain exists if the receipt amount in your functional currency exceeds the invoice amount; a loss exists if the invoice amount in your functional currency exceeds the amount of the payment. Such gains and losses arise from fluctuations in exchange rates of the receipt currency between the invoice date and the payment date. See also *realized gain or loss*, *unrealized gain or loss*.

foreign currency journal entry A journal entry in which you record transactions in a foreign currency. General Ledger automatically converts foreign currency amounts into your functional currency using an exchange rate you specify. See also *foreign currency, functional currency.*

foreign currency revaluation A process that allows you to revalue assets and liabilities denominated in a foreign currency using a period–end (usually a balance sheet date) exchange rate. General Ledger automatically revalues your foreign assets and liabilities using the period–end exchange rate you specify. Revaluation gains and losses result from fluctuations in an exchange rate between a transaction date and a balance sheet date. General Ledger automatically creates a journal entry in accordance with FASB 52 (U.S.) to adjust your unrealized gain / loss account when you run revaluation.

foreign currency translation A process that allows you to restate your functional currency account balances into a reporting currency. General Ledger multiplies the average, periodic, or historical rate you define by your functional currency account balances to perform foreign currency translation. General Ledger translates foreign currency in accordance with FASB 52 (U.S.). General Ledger also remeasures foreign currencies for companies in highly inflationary economies, in accordance with FASB 8 (U.S.).

formula entry A recurring journal entry that uses formulas to calculate journal entry lines. Instead of specifying amounts, as you would for a standard entry, you use formulas, and General Ledger calculates the amounts for you. For example, you might use recurring journal entries to do complex allocations or accruals that are computed using statistics or multiple accounts.

function security An Oracle Applications feature that lets you control user access to certain functions and windows. By default, access to functionality is *not* restricted; your system administrator customizes each responsibility at your site by including or excluding functions and menus in the Responsibilities window.

functional currency The principal currency you use to record transactions and maintain accounting data within General Ledger. The functional currency is usually the currency in which you perform most of your business transactions. You specify the functional currency for each set of books in the Set of Books window.

funding budget A budget against which accounting transactions are checked for available funds when budgetary control is enabled for your set of books.

funds available The difference between the amount you are authorized to spend and the amount of your expenditures plus commitments. You can track funds availability at different authority levels using the Online Funds Available inquiry window, or you can create custom reports with the General Ledger Financial Statement Generator.

funds checking The process of certifying funds available. You can check funds when you enter actual, budget, or encumbrance journals.When you check funds, Oracle Financials compares the amount of your transaction against your funds available and notifies you online whether funds are available for your transaction. Oracle Financials does not reserve funds for your transaction when you check funds.

funds reservation The process of reserving funds available. You can reserve funds when you enter actual, budget, or encumbrance journals. When you reserve funds, Oracle Financials compares the amount of your transaction against your funds available and notifies you online whether funds are available for your transaction.

historical exchange rate A weighted–average rate for transactions that occur at different times. General Ledger uses historical rates to translate owner's equity accounts in accordance with FASB 52 (U.S.). For companies in highly inflationary economies, General Ledger uses historical rates to remeasure specific historical account balances, according to FASB 8.

HP Notation Mathematical logic upon which EasyCalc is based. HP Notation is used by Hewlett–Packard calculators. HP Notation emphasizes straightforward, logical entry of data, and de–emphasizes complicated parenthetical arrangements of data.

import A utility that enables you to bring data from an export file into an Oracle7 table. The import utility is part of the Oracle7 Relational Database Management System. This utility is used to restore archived data.

import journal entry A journal entry from a non–Oracle application, such as accounts payable, accounts receivable, and fixed assets. You use Journal Import to import these journal entries from your feeder systems.

integer data type Any Oracle Financial Analyzer variables with an integer data type containing whole numbers with values between –2.14 billion and +2.14 billion.

intercompany journal entry A journal entry that records transactions between affiliates. General Ledger keeps your accounting records in balance for each company by automatically creating offsetting entries to an intercompany account you define.

Item Validation Organization The organization that contains your master list of items. You define this organization by setting the OE: Item Validation Organization profile option. See also *organization*.

journal details tables Journal details are stored in the database tables GL_JE_BATCHES, GL_JE_HEADERS, and GL_JE_LINES.

journal entry A debit or credit to a general ledger account. See also *manual journal entry.*

journal entry category A category in which General Ledger describes the purpose or type of journal entry. Standard journal entry categories include accruals, payments, and vouchers.

journal entry source The source by which General Ledger identifies and differentiates the origin of journal entries. Standard journal entry sources include payables, payroll, personnel, and receivables.

Journal Import A General Ledger program that creates journal entries from transaction data stored in the General Ledger GL_INTERFACE table. Journal entries are created and stored in GL_JE_BATCHES, GL_JE_HEADERS, and GL_JE_LINES.

jurisdiction code An abbreviated address that is specific to a Tax Supplier and more accurate than a simple five digit zip code.

key flexfield An Oracle Applications feature you use to build custom fields in which you can enter and display information relating to your business. The General Ledger Accounting Flexfield is a key flexfield.

lamp A one–word message that Oracle Applications displays in the message line of any window to notify you that a particular feature is available for a particular field.

manual journal entry A journal entry you enter at a computer terminal. Manual journal entries can include regular, statistical, intercompany and foreign currency entries.

Many–to–Many attribute In Oracle Financial Analyzer, a relationship between one or more values of one base dimension with one or more values of a second base dimension. For example, if you have a Many–to–Many attribute definition where the first base dimension is Organization and the second base dimension is Line Item, then a single organization can be related to several line items, and a single line item can be related to several organizations.

MassAllocations A single journal entry formula that allocates revenues and expenses across a group of cost centers, departments, divisions, and so on. For example, you might want to allocate your employee benefit costs to each of your departments based on headcount in each department.

MassBudgeting A feature that allows you to build a complete budget using simple formulas based on actual results, other budget amounts, and statistics. For example, you may want to draft next year's budget using last year's actual results plus 10 percent or some other growth factor. With MassBudgeting, you can apply one rule to a range of accounts.

master budget A budget that controls the authority of other budgets.

message distribution A line at the bottom of the toolbar that displays helpful hints, warning messages, and basic data entry errors.

message line A line on the bottom of a window that displays helpful hints or warning messages when you encounter an error.

meta data Data you enter in Oracle General Ledger to represent structures in Oracle Financial Analyzer. Meta data consists of the dimensions, segment range sets, hierarchies, financial data items, and financial data sets you define in Oracle General Ledger. When you load financial data from Oracle General Ledger, Oracle Financial Analyzer creates dimensions, dimension values, hierarchies, and variables based on the meta data.

model A set of interrelated equations for calculating data in Oracle Financial Analyzer.

multi–org See *multiple organizations*

multiple organizations The ability to define multiple organizations and the relationships among them within a single installation of Oracle Applications. These organizations can be sets of books, business groups, legal entities, operating units, or inventory organizations.

Multiple Reporting Currencies An Oracle General Ledger feature that allows you to report in your functional currency and in one or more foreign currencies.

natural account segment In Oracle General Ledger, the segment that determines whether an account is an asset, liability, owners' equity, revenue, or expense account. When you define your chart of accounts, you must define one segment as the natural account segment. Each value for this segment is assigned one of the five account types.

nesting The act of grouping calculations to express the sequence of routines in a formula. Traditional mathematical nesting uses parenthesis and brackets. General Ledger EasyCalc uses a straightforward and logical nesting method that eliminates the need for parenthetical expressions.

net allocation Allocation in which you post the net of all allocations to an allocated–out account.

obligation An encumbrance you record when you turn a requisition into a purchase order.

One–to–Many attribute A relationship in Oracle Financial Analyzer where one or more values of a base dimension are related to a single value of an aggregate dimension. For example, if you have a One–to–Many attribute definition where the base dimension is Organization and the aggregate dimension is Level, each organization can be related to only a single level.

operator A mathematical symbol you use to indicate the mathematical operation in your calculation.

organization A business unit such as a company, division, or department. Organization can refer to a complete company, or to divisions within a company. Typically, you define an organization or a similar term as part of your account when you implement Oracle Financials. See also business group.

parameter See *report parameter.*

parent segment value An account segment value that references a number of other segment values, called child segment values. General Ledger uses parent segment values for creating summary accounts, for reporting on summary balances, and in MassAllocations and MassBudgeting. You can create parent segment values for independent segments, but not for dependent segments. Oracle Financial Analyzer uses parent and child segment values to create hierarchies. See also *child segment value.*

period type You use accounting period types to define your accounting calendar.

period–average exchange rate See *average exchange rate.*

period average–to–date The average of the end–of–day balances for a related range of days within a period.

period–end exchange rate The daily exchange rate on the last day of an accounting period. General Ledger automatically translates asset and liability account balances using period–end rates, in accordance with FASB 52 (U.S.). When you run revaluation for a period, General Ledger automatically uses the inverse of your period–end rate to revalue your foreign currency denominated assets and liabilities in accordance with FASB 52 (U.S.). For companies in highly inflationary economies, General Ledger uses period–end rates to remeasure the balances of asset and liability accounts according to FASB 8 (U.S.).

personal library If an Oracle Financial Analyzer database object belongs to a personal library, it means that the object was created by the workstation user and can be modified.

planned purchase order A type of purchase order you issue before you order delivery of goods and services for specific dates and locations. You usually enter a planned purchase order to specify items you want to order and when you want the items delivered. You later enter a shipment release against the planned purchase order to order the items.

pop–up window An additional window that appears on an Oracle Applications form when your cursor enters a particular field.

posting date The date a journal transaction is actually posted to the general ledger.

profile option A set of changeable options that affect the way your applications run. In general, profile options can be set at one or more of the following levels: site, application, responsibility, and user. Refer to the Profile Option appendix in the *Oracle General Ledger User's Guide* for more information.

project segment To set up your account, you define the individual segments of your general ledger account code. You can define a project segment to enter your project identifier. You define all key attributes of the segment, including field length, position of the segment within your account, prompt, type of characters (numeric or alphanumeric), and default value (optional).

project segment value The identifier (project name, number, or code) you use to designate each project. After you define a project segment in your account, you set up a project in General Ledger by simply defining a project segment value. For example, you could define a project name (ALPHA), a project number (583), or a project code (D890).

proprietary account An account segment value (such as 3500) assigned one of the five proprietary account types. The five types include Asset, Liability, Owner's Equity, Revenue, and Expense.

Proprietary account An account that contains a proprietary account.

proprietary account type Any of the five account types: Asset, Liability, Owner's Equity, Revenue, and Expense.

proprietary funds A fund type that uses accounting and reporting techniques similar to commercial enterprises. Examples of proprietary funds include internal service funds, such as a central motor pool or central public works facility, and enterprise funds.

purchase order (PO) A document used to buy and request delivery of goods or services from a supplier.

purchase order encumbrance A transaction representing a legally binding purchase. Oracle Purchasing subtracts purchase order encumbrances from funds available when you approve a purchase order. If you cancel a purchase order, Oracle Purchasing creates appropriate reversing encumbrances entries in your general ledger. Also known as **obligation, encumbrance** or **lien.**

quarter average–to–date The average of the end–of–day balances for a related range of days within a quarter.

query A search for applications information that you initiate using an Oracle Applications window.

realized gain or loss The actual gain or loss in value that results from holding an asset or liability over time. Realized gains and losses are shown separately on the Income Statement. See also *unrealized gain or loss, foreign currency exchange gain or loss.*

recurring formula See *recurring journal entry.*

recurring journal entry A journal entry you define once; then, at your request, General Ledger repeats the journal entry for you each accounting period. You use recurring journal entries to define automatic consolidating and eliminating entries. Also known as **recurring formula**.

report A combination of at least a row set and column set, and optionally a content set, display group, row order, and runtime options, such as currency and override segment name, that you can define and name. When you request financial statements, you can enter this name, and General Ledger automatically enters the report components and runtime options for you. You simply specify the accounting period. General Ledger automatically enters the rest.

report component An element of a Financial Statement Generator report that defines the format and content of your report. Report components include row sets, column sets, content sets, row orders, and display sets. You can group report components together in different ways to create custom reports.

report headings A descriptive section found at the top of each report giving general information about the contents of the report.

report option See *report parameter*.

report parameter Options that let you sort, format, select, and summarize the information in your reports.

report set A group of reports that you submit at the same time to run as one transaction. A report set allows you to submit the same set of reports regularly without having to specify each report individually. For example, you can define a report set that prints all of your regular month–end management reports.

reporting currency The currency you use for financial reporting. If your reporting currency is not the same as your functional currency, you can use foreign currency translation to restate your account balances in your reporting currency.

reporting hierarchies Summary relationships within an account segment that let you group detailed values of that segment to prepare summary reports. You define summary (parent) values that reference the detailed (children) values of that segment.

requisition encumbrance A transaction representing an intent to purchase goods and services as indicated by the completion and approval of a requisition. Oracle Purchasing subtracts requisition encumbrances from funds available when you reserve funds for a requisition. If you cancel a requisition, Oracle Purchasing creates appropriate reversing entries in your general ledger. Also known as **commitment, pre–encumbrance** or **pre–lien**.

Reserve for Encumbrance A portion of fund balance you use to record anticipated expenditures. In Oracle Financials, you define your Reserve for Encumbrance account when you define your set of books. Oracle Financials uses your Reserve for Encumbrance account to create offsets for unbalanced encumbrance entries you create in Oracle Purchasing, Oracle Payables, and General Ledger.

Reserve for Encumbrance account The account you use to record your encumbrance liability. You define a Reserve for Encumbrance account when you define your set of books. When you create encumbrances automatically in Oracle Purchasing or General Ledger, General Ledger automatically creates a balancing entry to your Reserve for Encumbrance account as you post your encumbrance journal entries. General Ledger overwrites the balancing segment for your Reserve for Encumbrance account, so you automatically create the reserve for encumbrance journal entry to the correct company.

responsibility A level of authority within General Ledger. Each responsibility provides a user with access to a menu and a set of books. You can assign one or more responsibilities to each user. Responsibilities let you control security in General Ledger.

responsibility report A financial statement containing information organized by management responsibility. For example, a responsibility report for a cost center contains information for that specific cost center, a responsibility report for a division manager contains information for all organizational units within that division, and so on. A manager typically receives reports for the organizational unit(s) (such as cost center, department, division, group, and so on) for which he or she is responsible.

revaluation See *foreign currency revaluation.*

revaluation gain/loss account An income statement account you specify in which General Ledger records net revaluation gains and losses, in accordance with FASB 52 (U.S.). You specify the account you want to use for unrealized revaluation gains and losses in the Run Revaluation window. You can change your revaluation gain / loss account as often as you want. When you run revaluation, General Ledger creates a batch of revaluation journal entries that adjust your revaluation gain / loss account. General Ledger also marks the journal entries for reversal in the next accounting period.

revaluation journal entry A journal entry that is automatically created when you run revaluation for a range of accounts denominated in a foreign currency. General Ledger creates a batch of revaluation journal entries when the exchange rate used for conversion on your transaction date differs from the exchange rate on your balance sheet date. General Ledger creates a journal entry to adjust an income statement gain and loss account for exchange rate fluctuations, in accordance with FASB 52 (U.S.).

revaluation status report A report that summarizes the results of your revaluation. General Ledger automatically generates this report whenever you revalue foreign asset and liability account balances for an accounting period in your calendar. You can review this report to identify accounts that were revalued in General Ledger and journal batches and entries that were created because of the revaluation.

reversing journal entry A journal entry General Ledger creates by reversing an existing journal entry. You can reverse any journal entry and post it to any open accounting period.

rollup group A collection of parent segment values for a given segment. You use rollup groups to define summary accounts based on parents in the group. You can use letters as well as numbers to name your rollup groups.

root node A parent segment value in Oracle General Ledger that is the topmost node of a hierarchy. When you define a hierarchy using the Hierarchy window, you specify a root node for each segment. Oracle Financial Analyzer creates a hierarchy by starting at the root node and drilling down through all of the parent and child segment values. See also *parent segment value.*

row order A report component that you use to modify the order of detail rows and account segments in your report. You can rank your rows in ascending or descending order based on the amounts in a particular column and / or by sorting your account segments either by segment value or segment value description. You also specify display options, depending on the row ranking method you choose. For example, if you want to review Total Sales in descending order by product, you can rank your rows in descending order by the Total Sales column and rearrange your segments so that product appears first on your report.

row set A Financial Statement Generator report component that you build within General Ledger by defining all of the lines in your report. For each row, you control the format and content, including line descriptions, indentations, spacing, page breaks, calculations, units of measure, precision and so on. A typical row set includes row labels, accounts and calculation rows for totals. For example, you might define a standard income statement row set or a standard balance sheet row set.

rule numbers A sequential step in a calculation. You use rule numbers to specify the order in which you want General Ledger to process the factors you use in your budget and actual formulas.

segments The building blocks of your chart of accounts in Oracle General Ledger. Each account is comprised of multiple segments. Users choose which segments will make up their accounts; commonly–used segments include company, cost center, and product.

segment values The possible values for each segment of the account. For example, the Cost Center segment could have the values 100, which might represent Finance, and 200, which might represent Marketing.

selection tools A set of tools in Oracle Financial Analyzer that provide shortcut methods for selecting the values that you want to work with in a report, graph, or worksheet.

sales tax A tax collected by a tax authority on purchases of goods and services. The supplier of the good or service collects sales taxes from its customers (tax is usually included in the invoice amount) and remits them to a tax authority. Tax is usually charged as a percentage of the price of the good or service. The percentage rate usually varies by authority and sometimes by category of product. Sales taxes are expenses to the buyer of goods and services.

sales tax structure The collection of taxing bodies that you will use to determine your tax authority. 'State.County.City' is an example of a Sales Tax Structure. General Ledger adds together the tax rates for all of these components to determine a customer's total tax liability for

set of books A financial reporting entity that uses a particular chart of accounts, functional currency and accounting calendar. You must define at least one set of books for each business location.

SFAS 52 (U.S.) Statement of Financial Accounting Standards number 52, issued by the Financial Accounting Standards Board (FASB), which dictates accounting and reporting standards for translating foreign currency transactions in the United States. General Ledger translates and revaluates such transactions according to SFAS 52 (U.S.) standards. Usually, SFAS 52 (U.S.) mandates the use of a period–end exchange rate to translate asset and liability accounts, and an average exchange rate to translate revenue and expense accounts. Foreign currency denominated assets and liabilities are revalued using a period–end rate on each balance sheet date, to reflect the period–end exchange rate in accordance with SFAS 52 (U.S.). You specify the account used for revaluation gains and losses in the Run Revaluation window. You maintain the rates used for translation and revaluation in the Define Period Rates and Define Historical Rates forms. SFAS 52 (U.S.) also mandates that you post any out–of–balance amounts arising from translation to a Cumulative Translation Adjustment account included in stockholders equity. You define the Cumulative Translation Adjustment account in the Set of Books window.

SFAS 8 (U.S.) Statement of Financial Accounting Standards number 8, issued by the Financial Accounting Standards Board (FASB), which mandates that you use a historical exchange rate for all accounts based on past purchase exchanges, and that you use a current exchange rate for all accounts based on current purchase, current sale, and future exchanges. General Ledger remeasures specific account balances using historical rates you specify for companies in highly inflationary economies according to the standards of SFAS 8 (U.S.). SFAS 8 (U.S.) also mandates that you record any out–of–balance amounts arising from translation to an income / expense account included in your income statement.

shortdecimal data type Oracle Financial Analyzer variables with a shortdecimal data type contain decimal numbers with up to 7 significant digits.

shortinteger data type Oracle Financial Analyzer variables with a shortinteger data type contain whole numbers with values between –32768 and +32768.

shorthand flexfield entry A quick way to enter key flexfield data using shorthand aliases (names) that represent valid flexfield combinations or patterns of valid segment values. Your organization can specify flexfields that will use shorthand flexfield entry and define shorthand aliases for these flexfields that represent complete or partial sets of key flexfield segment values.

skeleton entry A recurring journal entry the amounts of which change each accounting period. You simply define a recurring journal entry without amounts, then enter the appropriate amounts each accounting period. For example, you might define a skeleton entry to record depreciation in the same accounts every month, but with different amounts due to additions and retirements.

spot exchange rate A daily exchange rate you use to perform foreign currency conversions. The spot exchange rate is usually a quoted market rate that applies to the immediate delivery of one currency for another.

spreadsheet interface A program that uploads your actual or budget data from a spreadsheet into General Ledger. Letters are based on the ***dunning levels*** of past due debit items. This method lets you send dunning letters based on the number of days since the last letter was sent, rather than the number of days items are past due. For each dunning letter, you specify the minimum number of days that must pass before Receivables can increment an item's dunning level and include this item in the next letter that you send.

standard balance The usual and customary period–to–date, quarter–to–date, or year–to–date balance for an account. The standard balance is the sum of an account's opening balance, plus all activity for a specified period, quarter, or year. Unlike an average balance, no additional computations are needed to arrive at the standard balance.

standard entry A recurring journal entry whose amount is the same each accounting period. For example, you might define a standard entry for fixed accruals, such as rent, interest, and audit fees.

Standard Request Submission A standard interface in Oracle Applications in which you run and monitor your application's reports and other processes.

STAT The statistical currency Oracle General Ledger uses for maintaining statistical balances. If you enter a statistical transaction using the STAT currency, Oracle General Ledger will not convert your transaction amounts.

statistical journal entry A journal entry in which you enter nonfinancial information such as headcount, production units, and sales units.

statistics Accounting information (other than currency amounts) you use to manage your business operations. With General Ledger, you can maintain budget and actual statistics and use these statistics with budget rules and formulas.

status line A status line appearing below the message line of a root window that displays status information about the current window or field. A status line can contain the following: **^** or **v** symbols indicate previous records before or additional records following the current record in the current block; **Enter Query** indicates that the current block is in Enter Query mode, so you can specify search criteria for a query; **Count** indicates how many records were retrieved or displayed by a query (this number increases with each new record you access but does not decrease when you return to a prior record); the **<Insert>** indicator or *lamp* informs you that the current window is in insert character mode; and the **<List>** lamp appears when a list of values is available for the current field.

step–down allocation An allocation upon which you run another allocation. For example, you might allocate parent company overhead to operating companies based on revenues. You can then use a step–down allocation to allocate overhead to cost centers within the operating companies based on headcount.

summary account An account whose balance represents the sum of other account balances. You can use summary accounts for faster reporting and inquiry as well as in formulas and allocations.

tablespace The area in which an Oracle database is divided to hold tables.

tax authority A governmental entity that collects taxes on goods and services purchased by a customer from a supplier. In some countries, there are many authorities (e.g. state, local and federal governments in the US), while in others there may be only one. Each authority may charge a different tax rate. Within General Ledger, tax authority consists of all components of your tax structure. For example: California.San Mateo.Redwood Shores for State.County.City. General Ledger adds together the tax rates for all of these locations to determine a customer's total tax liability for an .

tax codes Codes to which you assign sales tax or value–added tax rates. Oracle Receivables lets you choose state codes as the tax code when you define sales tax rates for the United States. (Receivables QuickCode)

tax engine A collection of programs, user defined system parameters, and hierarchical flows used by General Ledger to calculate tax.

tax exempt A customer, business purpose, or item to which tax charges do not apply.

Tax Identification Number In the United States, the number used to identify 1099 suppliers. If a 1099 supplier is an individual, the Tax Identification Number is the supplier's social security number. If a 1099 supplier is a corporation, the Tax Identification Number is also known as the Federal Identification Number.

tax location A specific tax location within your tax authority. For example 'Redwood Shores' is a tax location in the Tax Authority California.San Mateo.Redwood Shores.

tax type A feature you use to indicate the type of tax charged by a tax authority when you define a tax name. General Ledger uses the tax type during invoice entry to determine the financial impact of the tax. When you enter a tax of type Sales, General Ledger creates a separate invoice distribution line for the tax amount. When you enter a tax of type Use, General Ledger does not create the invoice distribution line.

template A pattern that General Ledger uses to create and maintain summary accounts. For each template you specify, General Ledger automatically creates the appropriate summary accounts.

Time dimension An Oracle Financial Analyzer dimension whose values represent time periods. A time period can be a month, quarter, or year. The length of the Time dimension's values is determined by the Width option on the Maintain Dimension window.

translation See *revaluation*. *foreign currency translation*.

unrealized gain or loss The measured change in value of an asset or liability over time. Oracle Payables provides a report (the Unrealized Gain and Loss Report) that you can submit from the standard report submission form at any time to review your unrealized gains and losses. See also *realized gain or loss.*

use tax A tax that you pay directly to a tax authority instead of to the supplier. Suppliers do not include use tax on their invoices. You sometimes owe use tax for goods or services you purchased outside of, but consumed (used) within the territory of a tax authority. Use taxes are liabilities to the buyer of goods and services. You can define a tax name for use taxes. When you enter a use tax name on an invoice, General Ledger does not create an invoice distribution or general ledger journal entry for the tax.

user profile See *profile option.*

value Data you enter in a parameter. A value can be a date, a name, or a code, depending on the parameter.

value set A group of values and related attributes you assign to an account segment or to a descriptive flexfield segment. Values in each value set have the same maximum length, validation type, alphanumeric option, and so on.

value added tax (VAT) A tax on the supply of goods and services paid for by the consumer, but collected at each stage of the production and distribution chain. The collection and payment of value added tax amounts is usually reported to tax authorities on a quarterly basis and is not included in the revenue or expense of a company. With General Ledger, you control the tax names on which you report and the reference information you want to record. You can also request period–to–date value added tax reports.

variable An Oracle Financial Analyzer database object that holds raw data. Data can be numerical, such as sales or expense data, or textual, such as descriptive labels for products.

variable text Variable text is used when dialog boxes or their components are unlabeled or have labels that change dynamically based on their current context. The wording of variable text does not exactly match what you see on your screen.

voucher number A number used as a record of a business transaction. A voucher number may be used to review invoice information, in which case it serves as a unique reference to a single invoice.

weighted–average exchange rate An exchange rate that General Ledger automatically calculates by multiplying journal amounts for an account by the translation rate that applies to each journal amount. You choose whether the rate that applies to each journal amount is based on the inverse of the daily conversation rate or on an exception rate you enter manually. General Ledger uses the weighted–average rate, instead of the period–end, average, or historical rates, to translate balances for accounts assigned a weighted–average rate type.

year average–to–date The average of the end–of–day balances for a related range of days within a year.

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