

## Appendix B. NCAS Uniform Information and Key Data Requirements

| NCAS Uniform Financial Management Data Elements   |                    |   |
|---|--------------------|---|
| NCAS Data Elements Descriptions   | Positions Required | Statewide Reporting Requirements  |
| <b>NCAS COMPANY:</b>  |                    |   |
| Defines a unique accounting entity by identifying a financial reporting unit and a Generally Accepted Accounting Principles (GAAP) reporting type. This establishes GAAP as the accounting basis used by the entity in conducting business and in identifying intergovernmental activities. |                    | Agencies' financial control and reporting requirements defined by GAAP and supported by the Financial Reporting Unit and GAAP Fund Type designations are defined by NCAS Company.   |
| Detail: Financial Reporting Unit  | 3                  |   |
| GAAP Fund Type  | 1                  |   |
| <b>NCAS ACCOUNT:</b>  |                    |   |
| Defines the nature of accounting activity as asset, liability, equity, expenditure, or revenue transaction. Detail account is recorded for all accounting entries with more summarized budgetary control levels provided through system policy and reporting capabilities.                  |                    | NCAS Account is the statewide uniform account requirement for central financial, budgetary and program/ performance budget reporting. Agency business management control and reporting require use of Statewide Subaccount and Grant Year for more detailed analysis of expenditures. |
| Detail: Account Type  | 2                  |   |
| Statewide Object  | 4                  |   |
| Statewide Subaccount (Optional)   | 3                  |   |
| Grant Year (Optional)   | 2                  |   |



| <b>NCAS Uniform Financial Management Data Elements</b>  |                           |  |  |
|---|---------------------------|--|--|
| <b>NCAS Data Elements Descriptions</b>  | <b>Positions Required</b> | <b>Statewide Reporting Requirements</b>  |  |
| <b>NCAS CENTER:</b>   |                           |  |  |
| Defines the certified budget funds and agency cost centers through which an agency controls and reports on its accounting transactions. |                           | Legislature, OSBM, and agencies meet NC legal budgetary control and reporting requirements by identification of Budget Control Fund and Agency Cost Center. Additional key information is related through Center Data Table Associations that define Budget Code, Program/Performance Budget Code, Detail GASB Number, CFDA Number and State Grant Number. Additional data allows for reporting on different views of budgetary control, GAAP basis reporting, and Federal Single Audit reporting. |  |
| Detail: Budget Control Fund   | 4                         |  |  |
| Agency Cost Center  | 8                         |  |  |
| <b>CENTER DATA TABLE ASSOCIATIONS:</b>  |                           |  |  |
| Budget Code - Defines key control elements for budgetary reporting/control  | 5                         |  |  |
| Program/Performance Budget Code - Defines key control for program/performance budget reporting/control                                  | 4                         |  |  |
| Detail GASB Number - Defines detail GASB Number for GAAP reporting/control requirements   | 4                         |  |  |
| CFDA Number - Defines Federal CFDA number which is standard grant indicator for federal grants  | 5                         |  |  |
| State Grant Number - Defines future standard state grant numbers which will identify pass through grantors and state funded grants      | 7                         |  |  |

**Figure 25. NCAS Uniform Financial Management Data Elements**

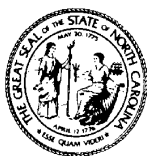


| <b>NCAS Uniform Materials Management Data Elements</b>   |                           |  |
|--|---------------------------|--|
| <b>NCAS Data Elements Descriptions</b>   | <b>Positions Required</b> | <b>Statewide Reporting Requirements</b>  |
| <b>VENDOR NUMBER ASSOCIATION:</b>  |                           |  |
| Defines the vendor/payee for purchasing and accounts payable activities.   |                           | Uniform vendor relationship identifier that provides ability to analyze vendor history across all agencies and assist in consistency of payment policies. Requires association to System Vendor Number of Federal ID Number and/or Social Security Number for statewide reporting support. |
| Detail: Vendor Relationship  | 9                         |  |
| <b>NC COUNTY NUMBER:</b>   |                           |  |
| Defines the NC county where the accounting transaction occurs for procurement and accounts payable transactions.   |                           | Uniform County identifier requirements for analysis and reporting of expenditures. Uniform County Code is based on the Uniform County Table.   |
| Detail: County Code  | 3                         |  |
| <b>ZIP CODE:</b>   |                           |  |
| Defines the standard postal code for all vendors/payees.   |                           | Uniform Federal Zip Code identifier requirements for analysis and reporting of expenditures.   |
| Detail: Federal Zip Code   | 9                         |  |
| <b>COMMODITY NUMBER:</b>   |                           |  |
| Defines the standard number used Statewide to identify commodities/ items. The National Institute of Government Purchases (NIGP) code is the State standard. |                           | Uniform commodity number requirement to identify and analyze item purchasing history across all agencies and assist in consistency of buying policies. Must use the NIGP code.   |
| Detail: Commodity Number   | 5-7                       |  |
| <b>CUSTOMER IDENTIFICATION NUMBER:</b>   |                           |  |



| <b>NCAS Uniform Materials Management Data Elements</b>                              |                           |  |
|---|---------------------------|--|
| <b>NCAS Data Elements Descriptions</b>  | <b>Positions Required</b> | <b>Statewide Reporting Requirements</b>  |
| Defines the customer/debtor for cash management and accounts receivable activities. |                           | Uniform Federal customer identifier requirement to identify customers/ debtors and analyze history across all agencies and assist in consistency of accounts receivable policies. Uniform customer information will be provided by centrally controlled Customer Number. The Customer number must reference the TIN (Social Security Number or Federal ID Number). |
| Detail: Customer Number   | 9                         |  |

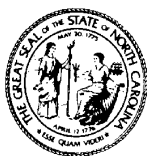
**Figure 26. NCAS Uniform Materials Management Data Elements**



| NCAS Data Element By Activity Type                   | Positions Required | NCAS Key Data Requirements |                 |
|--|--------------------|----------------------------|-----------------|
|  |                    | Primary Users              | Secondary Users |
| <b>Data Elements Common to All Transaction Types</b> |                    |                            |                 |
| Company  |                    |                            |                 |
| Financial Reporting Unit                             | 3                  | 3                          | 3               |
| GAAP Fund Type                                       | 1                  | 1                          | 1               |
| Account (11 Positions Available)                     |                    |                            |                 |
| Account Type   | 2                  | 2                          | 2               |
| Statewide Object                                     | 4                  | 4                          | 4               |
| Statewide Subaccount (Optional)                      | 3                  | 3                          |                 |
| Grant Year (Optional)                                | 2                  | 2                          |                 |
| Optional Cross Reference Data (Secondary Users)      | 5                  |                            | 5               |
| Center   |                    |                            |                 |
| Budget Control Fund                                  | 4                  | 4                          | 4               |
| Cost Center  | 8                  | 8                          | 8               |
| Center - Table Associations                          |                    |                            |                 |
| Budget Code  | 5                  | 5                          | 5               |
| Program Code   | 4                  | 4                          | 4               |
| Detail GASB Number                                   | 4                  | 4                          | 4               |
| CFDA Number  | 5                  | 5                          | 5               |
| State Grant Number                                   | 7                  | 7                          | 7               |
| Transaction Amount                                   | 15                 |                            | 15              |
| Effective Date (Julian Date)                         | 7                  | 5                          | 7               |
| System Transaction Type                              | 2                  | 2                          | 2               |
| <b>Budgetary Transactions</b>                        |                    |                            |                 |



| NCAS Data Element By Activity Type          | Positions Required | NCAS Key Data Requirements |                 |
|---|--------------------|----------------------------|-----------------|
|   |                    | Primary Users              | Secondary Users |
| Defined within Common Data Elements Section | See Above          | See Above                  | See Above       |
| <b>Purchasing Transactions</b>              |                    |                            |                 |
| Common Data Elements Plus the Following:    | See Above          | See Above                  |                 |
| Vendor No. (10 Positions Available)         | 9                  | 9                          |                 |
| Federal ID # or Social Security #           | 9                  | 9                          |                 |
| Vendor Name                                 | 30                 | 30                         |                 |
| P.O. Number                                 | 10                 | 10                         |                 |
| Item Number                                 | 8                  | 8                          |                 |
| Commodity Number (11 Positions Available)   |                    |                            |                 |
| Statewide Commodity (NIGP)                  | 5                  | 5                          |                 |
| Commodity Detail (Optional)                 | 6                  | 6                          |                 |
| Zip Code (9 Positions Available)            | 9                  | 9                          |                 |
| <b>Accounts Payable Transactions</b>        |                    |                            |                 |
| Common Data Elements Plus the Following:    | See Above          | See Above                  |                 |
| Vendor No. (10 Positions Available)         | 9                  | 9                          |                 |
| Federal ID # or Social Security #           | 9                  | 9                          |                 |
| Vendor Name                                 | 30                 | 30                         |                 |
| Check Number (11 Positions Available)       | 8                  | 8                          |                 |
| Invoice No.                                 | 16                 | 16                         |                 |
| 1099 Codes                                  | 2                  | 2                          |                 |
| County (3 Positions Available)              | 3                  | 3                          |                 |
| <b>Cash Disbursement Transactions</b>       |                    |                            |                 |



| NCAS Data Element By Activity Type          | Positions Required | NCAS Key Data Requirements |                 |
|---|--------------------|----------------------------|-----------------|
|   |                    | Primary Users              | Secondary Users |
| Common Data Elements Plus the Following:    |                    |                            |                 |
| Vendor No. (10 Positions Available)         | 9                  | 9                          |                 |
| Federal ID # or Social Security #           | 9                  | 9                          |                 |
| Vendor Name                                 | 30                 | 30                         |                 |
| Check Number (11 Positions Available)       | 8                  | 8                          |                 |
| Invoice No.                                 | 16                 | 16                         |                 |
| 1099 Codes                                  | 2                  | 2                          |                 |
| County (3 Positions Available)              | 2                  | 2                          |                 |
|   |                    |                            |                 |
| <b>Cash Receipt Transactions</b>            |                    |                            |                 |
| Defined within Common Data Elements Section | See Above          | See Above                  |                 |
|   |                    |                            |                 |
| <b>Accounts Receivable Transactions</b>     |                    |                            |                 |
| Common Data Elements Plus the Following:    | See Above          | See Above                  |                 |
| AR-Customer No. (10 Positions Available)    | 9                  | 9                          |                 |
| Federal ID # or Social Security #           | 9                  | 9                          |                 |
| Customer Name                               | 30                 | 30                         |                 |
| AR Balance (By Aging Categories)            | 15                 | 15                         |                 |
|   |                    |                            |                 |
| <b>Fixed Asset Transactions</b>             |                    |                            |                 |
| Common Data Elements Plus the Following:    | See Above          | See Above                  |                 |
| Asset Number                                | 10                 | 10                         |                 |
| Asset Description                           | 35                 | 35                         |                 |
| P.O. Number                                 | 6                  | 6                          |                 |
| Commodity Code (11 Positions Available)     |                    |                            |                 |
| Statewide Commodity (NIGP)                  | 5                  | 5                          |                 |



| NCAS Data Element By Activity Type | Positions Required | NCAS Key Data Requirements |                 |
|------------------------------------|--------------------|----------------------------|-----------------|
|                                    |                    | Primary Users              | Secondary Users |
| Commodity Detail (Optional)        | 6                  | 6                          |                 |
| Serial Number                      | 18                 | 18                         |                 |

**Figure 27. Primary and Secondary Users Key Data Requirements**