Oracle ERP Cloud

Budgetary Control and Encumbrance Accounting Implementation Guide

Release 13.19C

ORACLE

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1 BCEA: OVERVIEW

FEATURE

Budgetary Control and Encumbrance Accounting

ACRONYMS USED IN THIS DOCUMENT

BCEA = Budgetary Control and Encumbrance Accounting

BC = Budgetary Control

EA = Encumbrance Accounting

FEATURE AVAILABILITY

Oracle Cloud ERP Release 9 and greater

INTEGRATIONS INCLUDED

Procurement, Financials, Receiving, Projects, Grants, Planning and Budgeting Cloud Service

BUDGETARY CONTROL MODULE

- Real-time control and monitoring of budget consumption for Procurement-to-Invoice and Internal Requisition transaction lifecycles
- Budget data integration – spreadsheet, projects, Planning and Budgeting Cloud Service
- Projects/Grants integration (control at the project and/or top resource level)
- Budget override
- Year-end processing and carry forward
- Inquiry and reporting of budget, consumption, and funds available balances via delivered reports, Smart View, Financial Reporting Studio, OTBI

GENERAL LEDGER AND SUBLEDGER ACCOUNTING MODULES

- Encumbrance journal entries for Procurement-to-Invoice transaction lifecycle
- Encumbrance carry forward
- Inquiry and reporting of encumbrance and actual accounting via GL reports, Smart View, Financial Reporting Studio, OTBI

2 BCEA: TOP IMPLEMENTATION MISTAKES

TOP MISTAKES MADE BY IMPLEMENTERS

1. Assume Oracle Cloud BCEA works the same as the E-Business Suite solution. (They are completely different.)
2. Assume Budgetary Control happens in General Ledger. (Budgetary Control is a separate module from General Ledger.)
3. Assume Oracle Cloud Budgetary Control performs funds check/reservation against budget amounts in past or future periods. (It does not – the architecture works differently to meet the requirement in Oracle Cloud.)
4. Assume commitment and obligation balances will be recorded for control budgets created AFTER transactions are processed. (BCEA must be enabled and control budget must be defined PRIOR to entering transactions.)
5. Learn reporting requirements at the end of the implementation. (Reporting requirements affect the number and type of control budgets you need, so this should be done at the beginning.)
6. Implement BCEA for customers who don't need it, i.e. commercial or customers without a legal requirement. (See Caution in Chapter 3.)

3 BCEA: IMPLEMENTATION OPTIONS

IMPLEMENTATION OPTIONS

- Budgetary Control only
- Encumbrance Accounting only
- Both Budgetary Control and Encumbrance Accounting
- Caution for commercial customers implementing budgetary control

PROFILE OF CLIENTS FOR "BUDGETARY CONTROL ONLY"

- Need real-time spending control
- Need to report on the budget, commitment, obligation, expenditure, funds available balances at detail and summary levels for expense accounts
- Need to report to audiences internal to the organization, not to external government authorities
- Education, Non-Profit industries typically fit this profile

PROFILE OF CLIENTS FOR "BUDGETARY CONTROL AND ENCUMBRANCE ACCOUNTING"

- Need real-time spending control
- Need to centralize reporting for all account types (asset/liability/equity/revenue/expense)

- Subject to GASB, CAFR reporting requirements
- Public sector, Education industries that report to government authorities typically fit this profile

PROFILE OF CLIENTS FOR "ENCUMBRANCE ACCOUNTING ONLY"

- Control spending via periodic reporting (not real-time)
- Need visibility to open purchase orders and requisition balances for management reporting

CAUTION FOR COMMERCIAL CUSTOMERS IMPLEMENTING BUDGETARY CONTROL

While using budgetary control to control spending seems like a good idea for commercial customers, there are overhead costs. If commercial customers plan to use Absolute control level and stop transaction processing (requisitions, purchase orders, invoices) when there is no available budget for a given account, they must have employees in place to approve and process budget overrides, budget transfers, budget increases, or transaction adjustments. Without these employees and processes in place, daily transaction processing may be halted, thus negatively impacting daily business operations. Commercial customers must also consider year-end processing – whether to carry forward a residual budget, commitment, or obligation balances to the new budget year, and what should happen to open requisitions and purchase orders when their downstream transactions come in the new budget year.

If a customer only wants to use Advisory or Track control level, that indicates the customer does not have a real need for budgetary control or encumbrance accounting. They can achieve similar results with budget vs. actual reporting, without having to implement and maintain budgetary control or encumbrance accounting.

4 BCEA: DIFFERENCE BETWEEN BUDGETARY CONTROL AND ENCUMBRANCE ACCOUNTING

BUDGETARY CONTROL

- Orchestrates the spending control process by validating if transactions have sufficient funds and if they are subject to spending control.
- Stores the budget, performs funds check and funds reservation when transactions are submitted or approved.
- Maintains budgetary control balances for expense accounts, including budget, funds reserved (commitments, obligations, and expenditures), and funds available balances based on the budget calendar and control budget structure (chart of account segments you control by), without any journal entries. Revenue, liability, and equity account types not supported.

ENCUMBRANCE ACCOUNTING

- Creates encumbrance journal entries for requisitions and purchase orders, and creates actual journal entries for invoices and journals using the **Standard Accrual with Encumbrances**

accounting method in the Subledger Accounting module when the user submits or schedules the **Create Accounting** process.

- Stores and maintains the encumbrance and actual account balances in General Ledger based on the ledger's accounting calendar and chart of accounts.
- Budget balances can be loaded into General Ledger for comparison to actual balances.
- Funds Available balance is not automatically maintained in General Ledger; it is only automatically maintained in Budgetary Control module

The funds reservation action in Budgetary Control and the Create Accounting action in Subledger Accounting/General Ledger are separate processes performed on the same transaction. These two processes can happen at different times depending on how frequently the Create Accounting program is executed. It is also important to note that balances stored in the Budgetary Control module are distinct from the balances stored in the General Ledger module.

WHY ARE BUDGETARY CONTROL AND ENCUMBRANCE ACCOUNTING SEPARATED?

Some organizations want to budget and control spending at a different level than general ledger accounting. Oracle ERP Cloud supports this by allowing the budget calendar and account structure used in Budgetary Control to be different from the accounting calendar and chart of accounts used in General Ledger. For example, the ledger in your General Ledger may be based on a monthly calendar and chart of accounts with 5 segments (Fund, Department, Account, Program, District). But your control budget in Budgetary Control may be based on an annual calendar and account structure with only 3 segments (Fund, Department, Account) if your organization budgets annually and only controls spending by fund, department, and account. For those organizations that want to keep the budget calendar and account structure in Budgetary Control the same as the accounting calendar and chart of accounts in General Ledger, they can certainly do so.

5 BCEA: INTEGRATION POINTS

BUDGETARY CONTROL MODULE

- Integrations for loading budget data into Budgetary Control:
    - Planning and Budgeting Cloud Service
    - Project Portfolio Management Cloud Service
    - ADFdi Spreadsheet
    - FBDI Spreadsheet
- Integrations for checking/reserving funds:
    - Requisitions (internal and external)
    - Purchase Orders and Change Orders
    - Expense Management Spend Authorizations

- Receiving
- Payables Invoices
- Subledger Accounting Manual Accounting Entries
- General Ledger Manual Journal Entries
- Projects and Grants transactions (expenditures, costs, burdening)

ENCUMBRANCE ACCOUNTING

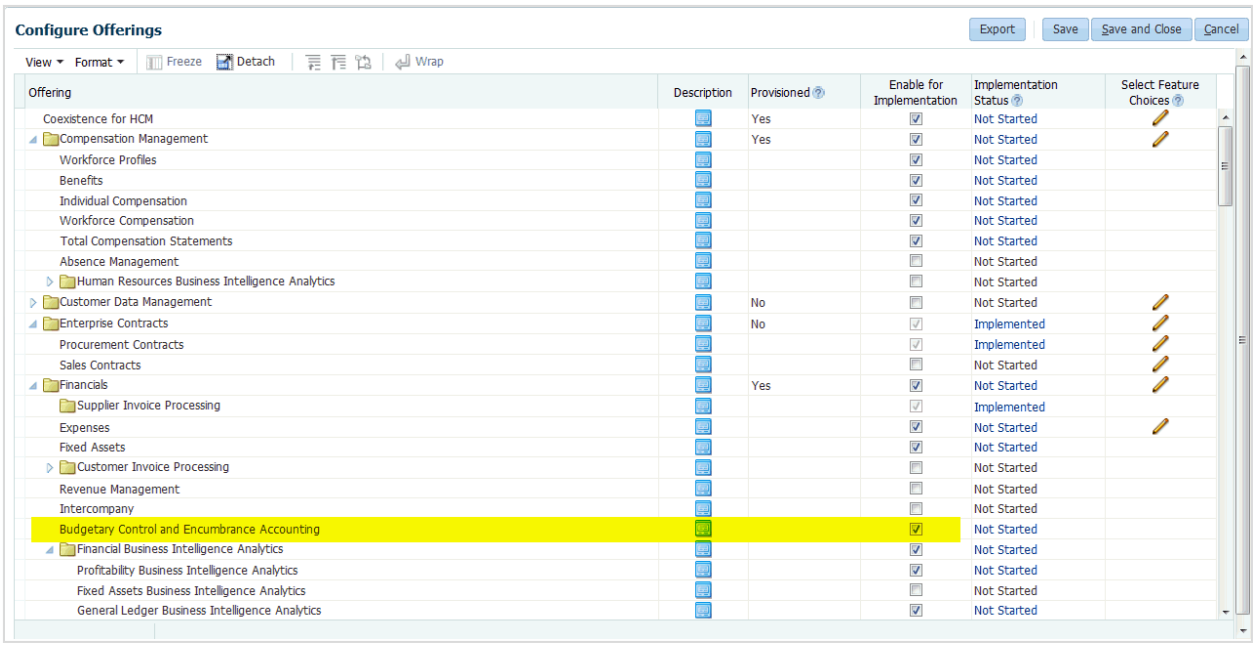
- Integrations for creating encumbrance journal entries:
  - Subledger Accounting creates encumbrance accounting entries for:
    - Requisitions (internal and external)
    - Purchase Orders and Change Orders
    - Receiving (reverses PO obligation)
    - Payables Invoices (reverses PO obligation if period-end accrual)
  - Manual Subledger Accounting encumbrance accounting entries
  - Manual General Ledger encumbrance journals
  - Projects and Grants transactions (expenditures, costs, burdening)
- Integrations for loading budget data into General Ledger:
  - ADFdi Spreadsheet
  - FBDI Spreadsheet
  - Planning and Budgeting Cloud Service

6 BC: FUNCTIONAL SETUP MANAGER

The following are instructions to make the Budgetary Control folder under the Financials Configuration visible.

STEPS TO ENABLE

1. Navigate to Functional Setup Manager. Click on **Setup: Compensation Management**, and select **Financials** from the drop-down list. Then click on the **Actions** button and select **Change Feature Selection**.
2. Find the row for **Public Sector**. Click on the **Enable** check box if it is not already checked.
3. Click **Done**.
4. Now when you select **Financials** in an **Implementation Project**, the **Financials** folder will include the **Budgetary Control and Encumbrance Accounting** offering.



7 ENTERPRISE STRUCTURES

Most of the enterprise structures for Budgetary Control can be shared with General Ledger unless you have different requirements for Budgetary Control.

CALENDARS

Calendars can be shared between General Ledger and Budgetary Control, or you can define a calendar for budgetary control purposes only. If you need to create a new budget calendar, navigate to Functional Setup Manager and find the **Manage Accounting Calendars** task or the **Manage Budget Calendars** task (they show the same data). To define a calendar for budgetary control purposes only, check the **Budgetary control only** checkbox.

CHARTS OF ACCOUNTS

Charts of accounts and value sets are shared between General Ledger and Budgetary Control. For Budgetary Control, you can select a subset of segments for control purposes (you do not have to control every segment). You can also control at the summary segment value level instead of at the detail segment value level.

If you are implementing Projects, you don't need to include a Projects segment in your chart of accounts. Projects reporting can be done directly from PPM.

If you need to define a new chart of accounts, navigate to Functional Setup Manager and use the tasks in the **Define Chart of Accounts** folder.

Behind the scenes, after you define a control budget (Chapter 9: Control Budgets), the Budgetary Control module will automatically create a budget chart of accounts. This structure and the budget account combinations are independent of the General Ledger chart of accounts. However, the value sets are common between the budget and General Ledger charts of accounts, so any changes to General Ledger segment values will automatically be reflected in the budget chart of account values.

LEGAL ENTITIES

If you have not already defined legal entity(s) and assigned them to ledger(s), navigate to Functional Setup Manager and define your legal entity(s) using the **Define Legal Entities** task.

LEDGERS

If you have not already defined your ledger(s), navigate to Functional Setup Manager and define your ledger(s) using the tasks in the **Define Accounting Configurations** folder. You will also need to open the first-ever period for your ledger(s). After the accounting configuration is completed, assign the General Ledger job roles (i.e. General Accounting Manager, General Accountant, etc.) with specific access to your new ledger(s) to the appropriate users.

BUSINESS UNITS

If you have not already defined your business unit(s), navigate to Functional Setup Manager and define your business unit(s) using the tasks in the **Define Business Units** folder. After defining the business unit(s), assign the subledger job roles (i.e. Accounts Payable Manager, Procurement Requester, Grants Administrator, etc.) with specific access to your new business unit(s) to the appropriate users.

ACCOUNT HIERARCHIES

Account hierarchies can be shared between General Ledger and Budgetary Control. In Budgetary Control, account hierarchies are used for controlling spending at summary account levels and for reporting. In General Ledger, account hierarchies are used for reporting, allocations, and other processing setup.

To use an account hierarchy to control spending at summary account levels, you need to include **Tree Labels** in your account hierarchy definition. Note the following:

- Not all parent values in a hierarchy need to have a tree label. Only add tree labels to the parent values in the hierarchy for which you want to control spending.
- The same tree label can be applied to different levels of a hierarchy (i.e. parent, grandparent, great grandparent) when different branches of a hierarchy do not have the same depth.
- Do not add tree labels to detail values.

DEFINE TREE LABELS

1. In Functional Setup Manager, search for the task "**Manage Tree Labels**".
2. To create a new tree label, click on the **Create** icon in the Manage Tree Label page.

ASSIGN TREE LABELS TO ACCOUNT HIERARCHY

If you are defining an account hierarchy from scratch, or if you have a hierarchy that does not include tree labels, here are the steps to add tree labels to your hierarchy.

1. Navigate to Functional Setup Manager and find the **Manage Account Hierarchies** task.
2. If you are creating a new hierarchy, click on the **Create** icon. Complete the first step "**Specify Definition**" of the train. In the second step "**Specify Labels**", you add the tree labels that you want to use in your hierarchy. Proceed with the rest of the hierarchy definition and save your changes.
3. If you are adding tree labels to an existing hierarchy, click on the hierarchy name in the **Manage Account Hierarchies** page. Advance to the second step of the train "**Specify Labels**" and add the tree labels that you want to use in your hierarchy. Proceed with the rest of the hierarchy definition and save your changes.
4. Then create a new tree version for your hierarchy or go to an existing tree version and add the tree labels at the appropriate levels in the hierarchy. These tree labels will be used in your control budget definition later on to specify the summary account level at which you want to control spending.
5. When you are done with your edits to the tree versions, activate, audit, flatten (row & column), and publish the tree version.
6. If there is only one tree version for any of the hierarchies, you need to duplicate the tree version and give it a different effective date than the original tree version. And you need to publish both tree versions to the GL data cube.

UPDATE BUDGETARY CONTROL DATA CUBE WITH HIERARCHY CHANGES

This step is only needed if you change your hierarchy after your control budget is **In Use** status. If you updated a tree version that is assigned to a control budget with the status of **In Use**, you need to update the Budgetary Control data cube with the hierarchy changes using these steps:

1. Navigate to the Manage Control Budget window. Select the control budget that is assigned the modified hierarchy version.
2. Close the control budget by selecting **Close** from the **Action** menu.
3. Click on the **Save** button.
4. Change the status of the control budget by selecting **Redefine** from the **Action** menu.
5. Update the tree details of the control budget segment, if needed.
6.
7. Click on the **Save** button.
8. Navigate to Scheduled Processes and run the **Refresh Tree for Budgetary Control** program for the tree/tree version you updated. This refreshes the copy of the hierarchy in the Budgetary Control data model.
9. Navigate back to the control budget and select the Prepare for Use from the **Action** menu to change the control budget status back to In use.

Also reference MOS note for detail steps on defining hierarchies for budgetary control: **Managing Tree Hierarchies in Oracle Fusion Budgetary Control (Doc ID 2014771.1)**

Once you have selected a hierarchy for a segment in a control budget and the control budget is In Use, you cannot remove the hierarchy. However, you can change the hierarchy version by doing the following:

1. Navigate to the Manage Control Budget window. Select the control budget assigned to the hierarchy version.
2. Close the control budget by selecting **Close** from the **Action** menu.
3. Click on the **Save** button.
4. Change the status of the control budget by selecting **Redefine** from the **Action** menu.
5. Remove the tree version of the control budget segment. Add a new tree version.
6. Change the status of the control budget by selecting **Prepare for Use** from the **Action** menu.
7. Click on the **Save** button.
8. Navigate to Scheduled Processes and run the **Prepare Control Budget Definition** program or **Rebuild Budget Chart of Accounts Dimension** program to update the Budgetary Control data model.

CONSIDERATIONS OF TREE MODIFICATION AND THE IMPACT ON THE BUDGET BALANCE RECALCULATION PROCESS

When a tree version is modified and the control budget using that tree version has the status changed from “Redefining” to “In-Use”, a process called Budget Balance Recalculation will be triggered.

The objective of this process is to ensure the budget balances are in line with the new tree version. For example, if a specific leaf value rolls up to a new parent value, the balances must reflect that new parent value instead of the old parent value. Even though the program does not reprocess all the transactions that were reserved before the modification of the tree version, it will review all the balance activities created by those transactions, as well as the budget entries, in order to update the budget balances.

Because the Budget Balance Recalculation program may need to process a large volume of data, some modifications to a tree version may be better handled via the creation of a new tree version. Let’s consider the following example to illustrate this point.

A control budget has a cost center budget segment using a tree and tree version, V1, assigned for three years 2018 to 2020. Its budget calendar uses a yearly calendar:

Segment	Tree Version	Tree Label	From Period Name	To Period Name
Cost Center	V1	L1	2018	2020

Say a re-organization in 2019 has caused a change in tree version V1 of the tree hierarchy.

This modification, as well as any modification made to the tree version V1 during the period of 2018-2020, will trigger the Budget Balance Recalculation program to process all the balance activities and budget entries from the beginning of 2018 which may process a large volume of data.

It minimizes the impact, it is preferable to create a new tree version with the new changes for 2019. This tree version can then be assigned to the control budget for the 2019 period. This will allow the Budget Balance Recalculation program to update only the balances for the 2019 period and not all the budget period years.

You can do the following steps to update your tree hierarchy and control budget:

1) In Manage Tree and Tree Versions, end date the tree version V1.
For example, the end date to 2018/12/31 so that it does not overlap with the new tree version you are going to create.

2) Replicate tree version V1 and create tree version V2.
For tree version V2, set the effective dates so they don't overlap with other tree version ranges. For example, from 2019/01/01 till 2019/12/31. In anticipation of 2020, create a tree version V3 for 2020/01/01 to 2020/12/31.

Add the new entries (nodes) to the tree version V2 and V3 only.

3) Make the tree version V1 Active.
Only set the status to Active and don't row flatten since there were no changes made to the hierarchy itself for the tree version.

4) Row Fatten the new tree versions V2 and V3 and set them to Active.

5) Go to Manage Control Budgets and query your control budget.

6) In the Edit Control Budget page, change the status of the control budget to "Close", click Save. Then change the status to "Redefine" and click Save. Now the control budget is ready for update.

7) In the Control Budget Structure region, click on the cost center budget segment to select the segment's tree details.
- Update the existing tree version V1, set the To Period Name to 2018 (Note: Important do not delete and recreate the row as it would be considered as a modification)
- Add a new row, select tree version V2, label and From Period Name of 2019 and To Period Name of 2019
- Add a new row, select tree version V3, label and From Period Name of 2020 and To Period Name of 2020

The tree details for the cost center segment should now be as follows:

Segment	Tree Version	Tree Label	From Period Name	To Period Name
Cost Center	V1	L1	2018	2018
Cost Center	V2	L1	2019	2019
Cost Center	V3	L1	2020	2020

8) Run the **Refresh Tree for Budgetary Control** program for the tree/tree version you updated. This refreshes the copy of the hierarchy in the Budgetary Control data model.

9) Set the control budget to "Prepare for use" status and click Save.

The Prepare Control Budget Definition process will be triggered and should complete successfully.

The Budget Balance Recalculation process will update the balances of 2019 and 2020 budget years. The 2018 budget year balances will remain unchanged.

The control budget status will be set to "In Use" status.

SEGMENT VALUE SECURITY RULES

If you define segment value security rules, they apply to data viewed and entered in the Budgetary Control module.

If you use segment value security rules and you want purchase orders to be automatically created from requisitions, you need to grant the correct segment value security rules to the FUSION_APPS_PRC_SOA_APPID user id to prevent transaction processing from failing. The simplest solution is to grant the FUSION_APPS_PRC_SOA_APPID user access to all segment values. This can be done using the GLOBAL policy/grant and by assigning **All Values** for this user.

8 BCEA: ENABLING BUDGETARY CONTROL AND ENCUMBRANCE ACCOUNTING

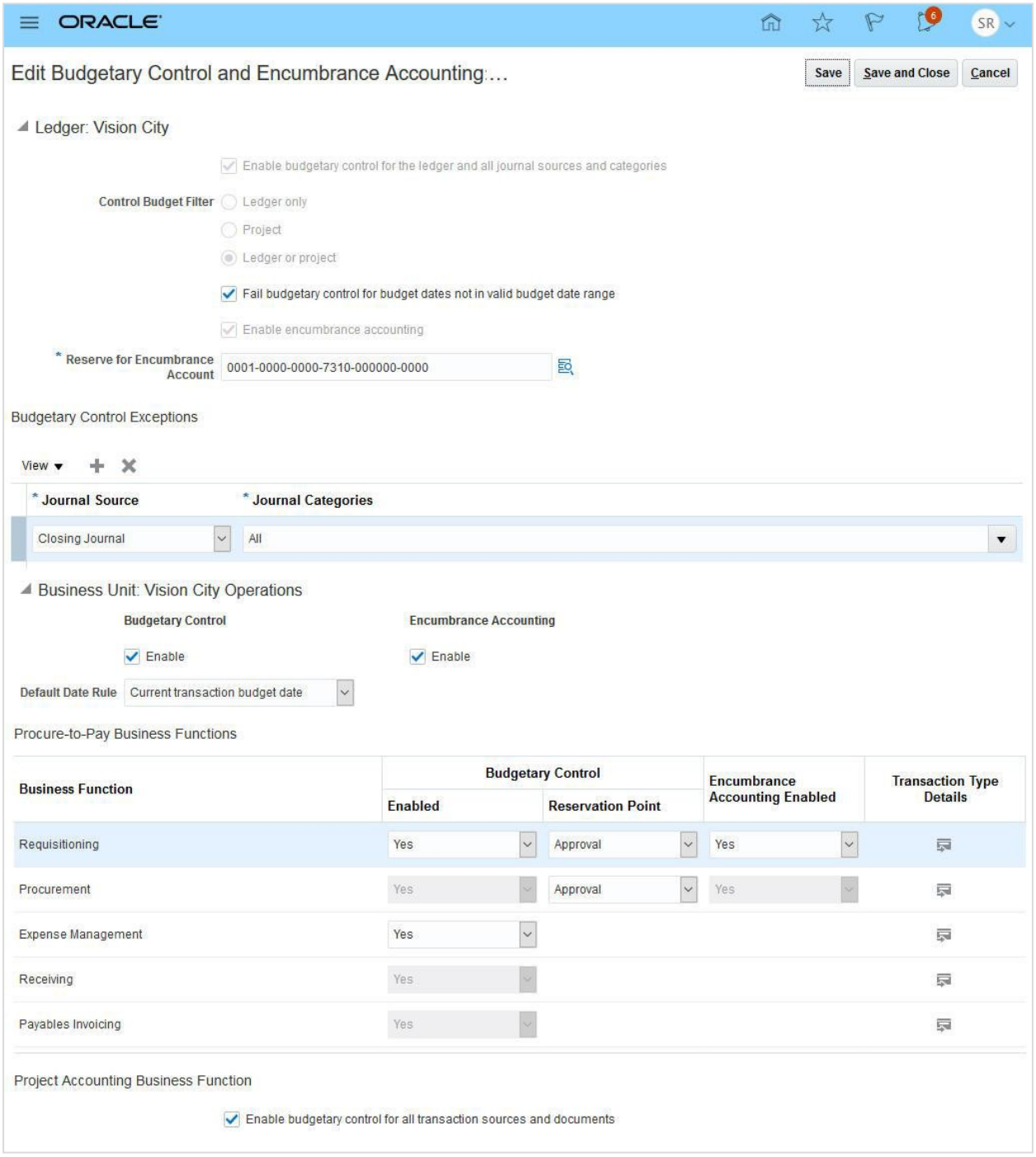
MANAGE BUDGETARY CONTROL AND ENCUMBRANCE ACCOUNTING

Implementation Tip: If you are implementing the Procure to Pay process and do not plan on implementing budgetary control or encumbrance accounting until after the initial go-live, you should still consider turning on budgetary control and/or encumbrance accounting for your ledger/business unit and defining a detail control budget at **Track** control level prior to the initial go-live. This is because budgetary control and encumbrance accounting cannot be performed on requisitions, purchase orders, receipts, and invoices retroactively. Once these transactions are entered and processed without budgetary control or encumbrance accounting, you cannot apply budgetary control or encumbrance accounting to them later. However, if you have a detail control budget with **Track** control level in place before you begin entering transactions, you can later change the control level from Track to Absolute or Advisory later when you are ready to use budgetary control or encumbrance accounting.

To enable/disable budgetary control and/or encumbrance accounting for your ledgers, projects and business units, use the Manage Budgetary Control and Encumbrance Accounting page.

1. Navigate to Functional Setup Manager and select the **Manage Budgetary Control** task.
2. If you are enabling budgetary control and/or encumbrance accounting for a ledger for the first time, find the ledger and click on the name of the ledger.

3. Select whether you are enabling budgetary control and/or encumbrance accounting for the ledger.



4. In the Control Budget Filter section:
   Setting this value is dependent on your budgetary control requirements and how or if you will be using PPM.
   a. Select **Ledger only** if

      - you are not implementing PPM, or

- you are implementing PPM, but only want budgetary control based on the accounts on the transaction, not based on Project attributes.

If you select **Ledger only** here, when you create a control budget in the **Manage Control Budgets** page, the Project field can only be set to "Any or no project on the transaction". You will not be able to select a specific project or "No Project on Transaction" to ignore transactions with project attributes)

b. Select **Project** if you are implementing PPM and

- you want budgetary control based on Project attributes, but not on the accounts on the transaction, or
- you want budgetary control based on Project attributes as well as on the accounts on the transaction when the transaction doesn't have project attributes.

If you select **Project** here, when you create a control budget in the **Manage Control Budgets** page, the Project can be set to "No project on the transaction" to ignore transactions with project attributes. This allows you to create operational budgets that will not budgetary control transactions with Project attributes. You will not be able to select a Project value of "Any or no project on the transaction".

c. Select **Ledger or Project** if you are implementing PPM and

- you want budgetary control based on Project attributes and you want budgetary control based on the accounts on the transaction even when the transaction has project attributes.
- you want to budgetary control based on Project attributes as well as on the accounts on the transaction even when the transaction has project attributes.

If you select Ledger or Project here, when you create a control budget in the Manage Control Budgets page, the Project can be set to "Any or no project on the transaction". You will also be able to select "No project on transaction" if you want to create some operational budgets to ignore transactions with project attributes.

The following is the suggested configuration based on your requirements.

Customer Requirement				Control Budget Definition				
	Budgetary Control Requirement				Project			
Implementing PPM	By Chart of Accounts	By Project Attributes (Project Budgets)	Control Budget Filter Setting	Type of Budget	Specific Project	Any or no project on transaction	No project on transaction	Notes
No	Yes	n/a	Ledger only	Chart of Accounts		Yes		If implementing PPM and you want to budgetary control based on project attributes later, you can change Manage Budgetary Control UI to "Project" or "Ledger or project" at that time
Yes	Yes	No	Ledger only	Chart of Accounts		Yes		If you need to budgetary control based on project attributes later, you can change Manage Budgetary Control UI to "Project" or "Ledger or project" at that time
Yes	No	Yes	Project	Project	Yes			If you need to budgetary control by chart of accounts budgets and include transactions with and without

								project attributes later, you can change Manage Budgetary Control UI to "Ledger or project" at that time.
Yes	Yes only transactions without project attributes	Yes	Project	Project	Yes			Transactions with project attributes are only budgetary controlled by project budgets Transactions without project attributes are only budgetary controlled by budgets with chart of accounts If you need to budgetary control by chart of accounts budgets and include transactions with and without project attributes later, you can change Manage Budgetary Control UI to "Ledger or project" at that time.
				Chart of Accounts			Yes	
Yes	Yes transactions with and without project attributes	Yes	Ledger or project	Project	Yes			Transactions with project attributes are budgetarily controlled by project budgets and budgets with chart of accounts Transaction Account Builder must be implemented in PPM because project expenditures are budgetary controlled and there is a chart of accounts budget set to "Any or no project on the transaction"
				Chart of Accounts		Yes		
Yes	Yes Some budgets include transactions with project attributes and some budgets don't	Yes	Ledger or project	Project	Yes			Transaction Account Builder must be implemented in PPM because project expenditures are budgetary controlled and there is a chart of accounts budget set to "Any or no project on the transaction"
				Chart of Accounts		Yes		
				Chart of Accounts			Yes	

Also, refer to the example described in this MOS note: **Using the Control Budget Filter to Determine the Control Budgets for Transactions (Doc ID 1995872.1).**

For more details regarding Transaction Account Builder see question #1 in MOS note: Implementing and Using Oracle Fusion Budgetary Control FAQs (Doc ID 2193107.1)

5. The **Fail budgetary control for budget dates not invalid budget date range** determines whether the budgetary control process should be applied to transactions with budget dates that fall outside of the control budget From/To periods, but within the date range of all control budgets defined for the ledger. If the checkbox is disabled, transactions with budget dates outside of the control budget From/To periods will PASS budgetary control. If the checkbox is enabled, transactions with budget dates outside of the control budget From/To periods will FAIL budgetary control. Transactions with budget dates within the date range of all control budgets defined for the ledger will be considered for budgetary control, each individual control budget setting will determine if the transaction passes or fails.
6. You can exclude specific journal sources/categories from budgetary control.
7. Select whether you are enabling budgetary control and/or encumbrance accounting for the business unit.
8. Default Date Rule
    a. **Current transaction budget date** – liquidate reserved funds using the date of the current transaction (most commonly used). For example, if the budget date for the PO is in February and the budget date for the invoice is in March, the liquidation of the PO will be dated in March.

b. **Prior related transaction budget date** – liquidate reserved funds using the date of prior transaction. For example, if the budget date for the PO is in February and the budget date for the invoice is in March, the liquidation of the PO will be dated in February.

c. **System date**– liquidate reserved funds using today's system date.

d. Note the Default Date Rule also impacts the behavior of the **Carry Forward Purchase Order Budgetary Control Balances** process. If this process is used to final close purchase orders automatically, the process uses the default date rule to determine the date on which to liquidate reserved funds. If the Default Date Rule is set to **Prior related transaction budget date** or **Current transaction budget date,** funds are liquidated on the PO distribution budget date. If the Default Date Rule is set to **System date**, funds are liquidated on the date the **Carry Forward Purchase Order Budgetary Control Balances** process is run; if the process is run in the new fiscal year, funds will be liquidated in the new fiscal year, which may be undesirable.

e. You can change the value of the Default Date Rule at any time. Therefore, you could change the value to **Prior related transaction budget date** or **Current transaction budget date** before running the **Carry Forward Purchase Order Budgetary Control Balances** process, and then change it back to **System Date** afterward.

9. Business Functions

    a. Enable/disable BCEA for specific business functions and transaction types. Once you enable BCEA for a specific business function, the downstream business functions are automatically enabled as well.

    b. Validation point – Select whether you want funds reserved at transaction submission or approval.

    c. To enable BCEA for Receiving, in addition to ensuring the **Enabled** column indicates **Yes**, also click on **Transaction Type Details** and enable as appropriate. You must also ensure Payables is set up for Accrue at Receipt in the **Manage Common Options for Payables and Procurement** setup page, set **Accrue Expense Items** field to **At Receipt**.

    d. To reserve anticipated employee expenses, enable the Expense Management business function. Spend authorizations will be reserved as a commitment. If enabling the Expense Management spend authorization subtype, you should also enable the Payables Invoicing payment request invoice subtype. This will enable budgetary control upon validation of a payment request invoice with an associated spend authorization to liquidate the spend authorization commitment and reserve the expenditure.

10. Select whether you are enabling budgetary control for Projects and define budgetary control exceptions if any.

11. Save your changes.

NOTE

The (1) enable encumbrance accounting settings on the Manage Budgetary Control page and (2) the subledger accounting method both determine which business functions have encumbrance accounting:

1. To enable encumbrance accounting for requisitions and purchase orders (when budgetary control is already enabled for requisitions and purchase orders), enable Encumbrance Accounting for the ledger and business functions on the Manage Budgetary Control page and assign the **Standard Accrual with Encumbrances** subledger accounting method to the ledger.
2. To enable encumbrance accounting for purchase orders only (not for requisitions) when budgetary control is already enabled for purchase orders, enable Encumbrance Accounting for the ledger and business functions on the Manage Budgetary Control page and copy and update the **Standard Accrual with Encumbrances** subledger accounting method. You can either update the journal line condition to not create accounting lines for requisitions, or you can delete the Requisition journal entry rule set.
3. To enable encumbrance accounting for General Ledger only (not requisitions or purchase orders), enable Encumbrance Accounting for the ledger and assign the **Standard Accrual** subledger accounting method to the ledger. This allows you to enter encumbrance journal entries in General Ledger, but requisitions and purchase orders will not generate encumbrance accounting entries.
4. If a customer only needs to implement encumbrance accounting without implementing budgetary control, in the **Manage Budgetary Control** page, implementers still need to enable budgetary control for the business unit(s) for requisitions and purchase orders, and enable encumbrance accounting, and assign the **Standard Accrual with Encumbrances** subledger accounting method to the ledger. Furthermore, implementers should define a control budget with control level set to None, and open the budget period. This setup is required because requisitions and purchase orders drive the accounting date based on the budget date, and enable budgetary control is needed for the Budget Date field to display on procurement transactions.
5. To enable encumbrance accounting for Receiving, enable Encumbrance Accounting for the Receiving business function on the Manage Budgetary Control page, duplicate the **Standard Accrual with Encumbrances** subledger accounting method, and modify the copy by configuring custom receipt accounting rules.

BASIS FOR BUDGET DATE

Requisitions and purchase orders have a budget date field. The date selected for this field is used to determine the budget period to funds check/reserve against, and is also used as the accounting date for the encumbrance accounting journal entry and is also used.

Payables invoices have a budget date field and an accounting date field. The date selected for the budget date field is used to determine the budget period to funds check/reserve against. The date selected for the accounting date is the date for the journal entry. If the accounting date and the budget date are different and fall into different periods, this may cause reconciliation issues between Budgetary Control and General Ledger. Payables has a setup page, **Manage Invoice Options**, where you can set the **Budget Date Basis** to **Accounting Date**, **Invoice Date** or **System Date**. If it is important for you to keep the balances in Budgetary Control in sync with General Ledger, then you should set the basis for the budget date to the accounting date.

The spend authorization's end date is the budget date. The date selected is used to determine the budget period to funds check/reserve against.

Manual journal entries entered in Subledger Accounting or General Ledger have an accounting date field or GL date field. The date selected for this field is the accounting date for the encumbrance accounting journal entry and is also used to determine the budget period to funds check/reserve against.

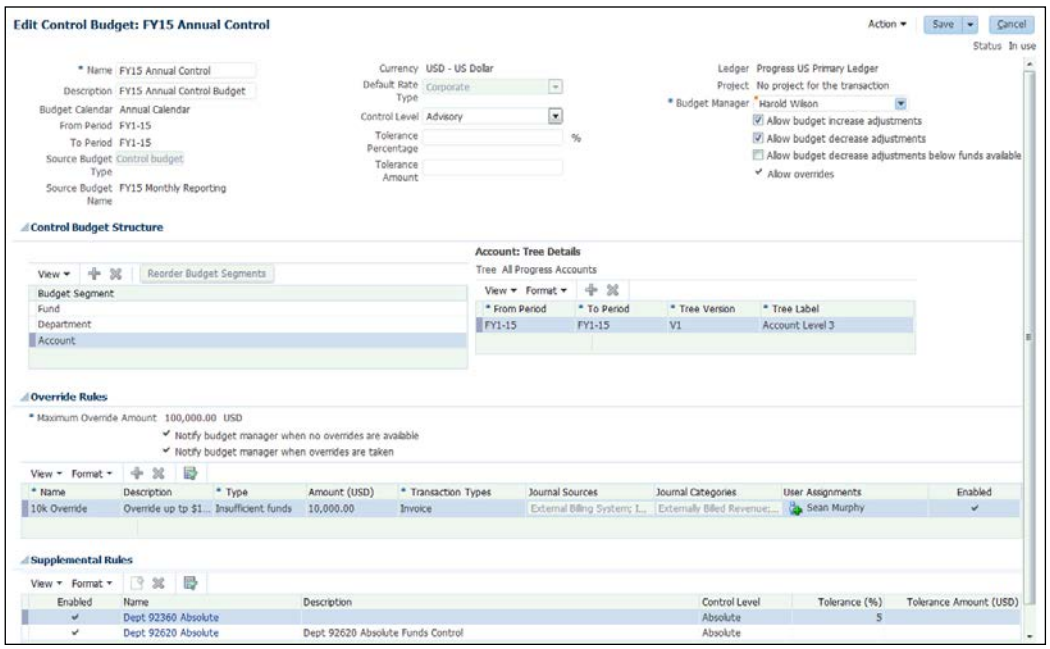
9 BC: CONTROL BUDGETS

Control budgets impact how transactions are budgetary controlled and reported. They regulate budgetary control only, not encumbrance accounting.

Implementation Tip: If you are implementing the Procure to Pay process and do not plan on implementing budgetary control or encumbrance accounting until after the initial go-live, you should still consider turning on budgetary control and/or encumbrance accounting for your ledger/business unit and defining a detail control budget at **Track** control level prior to the initial go-live. This is because budgetary control and encumbrance accounting cannot be performed on requisitions, purchase orders, receipts, and invoices retroactively. Once these transactions are entered and processed without budgetary control or encumbrance accounting, you cannot apply budgetary control or encumbrance accounting to them later. However, if you have a detail control budget with **Track** control level in place before you begin entering transactions, you can later change the control level from Track to Absolute or Advisory later when you are ready to use budgetary control or encumbrance accounting.

CONTROL BUDGET ATTRIBUTES

A control budget defines the ledger and/or project(s) that you want to control spending against and the rules to use during budgetary control. The rules stipulate what chart of accounts segments, budget periods, and currencies you want to control against, along with the control level (absolute, advisory, track, none), and tolerance. Following is a more detailed description of the primary attributes – Ledger, Project, Budget Calendar, From/To Period, Control Budget Structure, Control Level, and Tolerance.



CONTROL BUDGET NAME

See Oracle Support Note: **Control Budget Naming Standards for Essbase (Doc ID 1987481.1)**

LEDGER/PROJECT

The Budgetary Control process takes the Ledger, Project and Budget Date of a transaction and matches them against the Ledger, Project, and the From/To periods of a control budget to determine if a transaction applies to a specific control budget. The following is the suggested configuration based on your requirements.

Customer Requirement			Control Budget Filter Setting	Control Budget Definition				Notes
	Budgetary Control Requirement				Project			
Implementing PPM	By Chart of Accounts	By Project Attributes (Project Budgets)		Type of Budget	Specific Project	Any or no project on transaction	No project on transaction	
No	Yes	n/a	Ledger only	Chart of Accounts		Yes		If implementing PPM and you want to budgetary control based on project attributes later, you can change Manage Budgetary Control UI to “Project” or “Ledger or project” at that time
Yes	Yes	No	Ledger only	Chart of Accounts		Yes		If you need to budgetary control based on project attributes later, you can change Manage Budgetary Control UI to “Project” or “Ledger or project” at that time
Yes	No	Yes	Project	Project	Yes			If you need to budgetary control by chart of accounts budgets and include transactions with and without project attributes later, you can change Manage Budgetary Control UI to “Ledger or project” at that time.
Yes	Yes only transactions without project attributes	Yes	Project	Project	Yes			Transactions with project attributes are only budgetary controlled by project budgets Transactions without project attributes are only budgetary controlled by budgets with chart ofaccounts If you need to budgetary control by chart of accounts budgets and include transactions with and without project attributes later, you can change Manage Budgetary Control UI to “Ledger or project” at that time.
				Chart of Accounts			Yes	

Yes	Yes transactions with and without project attributes	Yes	Ledger or project	Project	Yes			Transactions with project attributes are budgetary controlled by project budgets and budgets with chart of accounts Transaction Account Builder must be implemented in PPM because project expenditures are budgetary controlled and there is a chart of accounts budget set to "Any or no project on the transaction"
				Chart of Accounts		Yes		
Yes	Yes Some budgets include transactions with project attributes and some budgets don't	Yes	Ledger or project	Project	Yes			Transaction Account Builder must be implemented in PPM because project expenditures are budgetary controlled and there is a chart of accounts budget set to "Any or no project on the transaction"
				Chart of Accounts		Yes		
				Chart of Accounts			Yes	

Also, refer to the example described in this MOS note: **Using the Control Budget Filter to Determine the Control Budgets for Transactions (Doc ID 1995872.1).**

BUDGET CALENDAR

The budget calendar should reflect on how you control or report on spending. If you use an annual budget, and spending is allowed as long as the annual budget is not exceeded, then your budget calendar should be an annual calendar. If you need to report on how much spending occurs every month, then your budget calendar should be monthly, because an annual calendar would not give you visibility into monthly spending. You can define multiple control budgets, each with a different budget calendar, to address your budgetary control and reporting requirements.

Each control budget is defined with **From Period** and **To Period** to indicate the effective dates of the control budget. The **To Period** field can be updated and extended after the control budget is in use. **From/To periods** of a control budget are used to determine if a transaction applies to a specific control budget. After a transaction is identified as applying to a control budget, then the budgetary control process uses the budget date of the transaction to identify the period to check/reserve funds against. It checks the remaining fund balance for that period to determine if there are sufficient funds, taking tolerances and overrides into consideration. Review example:

Budget Date of Transaction	Control budget with monthly periods (Jan 2014, Feb 2014, etc.)	Control budget with annual periods (2014, 2015, etc.)
Jan 15, 2014	Consume budget from Jan 2014 period	Consume from 2014 period
Feb 20, 2014	Consume budget from Feb 2014 period	

CONTROL BUDGET STRUCTURE

The **control budget structure** defines the segments of the chart of accounts by which you control or report spending. It also defines the level of summarization at which you control or report spending. You can define multiple control budgets, each with a different control budget structure if needed, to address your budgetary control and reporting requirements.

As long as a transaction's ledger, project, and budget date match the attributes of a control budget, it will be subject to budgetary control against the control budget. All account values included in a control budget structure are applicable for budgetary control, unless **Supplemental Rules** specify accounts which are exceptions, or you use a hierarchy that includes only account values you want to include in budgetary control. A transaction can be subject to budgetary control against more than one control budget.

After a transaction is identified as applying to a control budget, the budgetary control process uses the account combination on the transaction distribution to identify the account in the control budget to check/reserve funds against. When a control budget structure includes hierarchies, the budgetary control process determines the hierarchy version in the control budget and identifies the summary budget account in the control budget to check/reserve funds against. Review example:

An organization has a fund hierarchy and a department hierarchy. The fund hierarchy has not changed over time, so there is only one version of the fund hierarchy. The department hierarchy has a 2014 version and a 2015 version. The Tree Label indicates the hierarchy level.

Fund Hierarchy Version = Fund	
Value	**Tree Label**
1000	Level 1
1100	Level 2
1101	Detail
1102	Detail
1200	
1201	Detail

Department Hierarchy Version = Dept 2014	
Value	**Tree Label**
50000	Level 1
55000	Level 2
55010	Detail
55020	Detail
56000	Level 2
56100	Detail
56101	Detail

Department Hierarchy Version = Dept 2015	
Value	**Tree Label**
50000	Level 1
55000	Level 2
55010	Detail
55020	Detail
56000	Level 2
56001	Detail
56100	Level 2
56101	Detail
56102	Detail

The Budgetary Control process maps the transaction account to the control budget account as follows.

<table>
<tr><td></td><td></td><td>Control Budget 1
Period Range: FY2014<table><tr><th>Segment</th><th>Period Range</th><th>Hier Version</th><th>Tree Label</th></tr><tr><td>Fund</td><td colspan="3">No tree</td></tr><tr><td>Dept</td><td>FY2014</td><td>Dept 2014</td><td>Level 1</td></tr></table></td><td>Control Budget 2
Period Range: FY2014-2015<table><tr><th>Segment</th><th>Period Range</th><th>Hier Version</th><th>Tree Label</th></tr><tr><td>Fund</td><td>FY2014 -2015</td><td>Fund</td><td>Level 2</td></tr><tr><td>Dept</td><td>FY2014</td><td>Dept 2014</td><td>Level 1</td></tr><tr><td>Dept</td><td>FY2015</td><td>Dept 2015</td><td>Level 2</td></tr></table></td></tr>
<tr><td rowspan="6">Transaction Attributes</td><td>Fund =1101
Dept=56101
Budget Date in FY2014</td><td>Funds check/reservation against budget account:
Fund = 1101
Dept = 50000</td><td>Funds check/reservation against budget account:
Fund = 1100
Dept = 50000</td></tr>
<tr><td>Fund =1101
Dept=56101
Budget Date in FY2015</td><td>N/A. The transaction budget date is outside this control budget.</td><td>Funds check/reservation against budget account:
Fund = 1100
Dept = 56100</td></tr>
<tr><td>Fund =1101
Dept=56102
Budget Date in FY2014</td><td>FAIL funds check/reservation. Dept 56102 is not in the hierarchy version assigned to the control budget.</td><td>FAIL funds check/reservation. Dept 56102 is not in the hierarchy version assigned to FY2014.</td></tr>
<tr><td>Fund =1201
Dept=56102
Budget Date in FY2015</td><td>N/A. The transaction budget date is outside this control budget.</td><td>FAIL funds check/reservation. Fund 1201 rolls up to 1200 in the hierarchy, but parent value 1200 does not have a tree label for Level 2.</td></tr>
<tr><td>Fund =1201
Dept=55010
Budget Date in FY2014</td><td>Funds check/reservation against budget account:
Fund = 1201
Dept = 50000</td><td>FAIL funds check/reservation. Fund 1201 rolls up to 1200 in the hierarchy, but parent value 1200 does not have a tree label for Level 2.</td></tr>
</table>

CONTROL BUDGET AND HIERARCHIES

Account hierarchies can be shared between General Ledger and Budgetary Control. In Budgetary Control, account hierarchies are used for controlling spending at summary account levels and for reporting. In General Ledger, account hierarchies are used for reporting, allocations, and other processing setup.

To use an account hierarchy to control spending at summary account levels, you need to include Tree Labels in your account hierarchy definition. Following are your options when defining control budgets and account hierarchies:

Control Budget	Hierarchy for Budgetary Control and General Ledger (accounting) are the same?	
	Yes	**No**
Control at detail account level	No hierarchy needed	No hierarchy needed
Control at summary account level	Budgetary Control and General Ledger can share the same hierarchy; add tree labels to the appropriate parent values in the hierarchy for budgetary control purposes	Define separate hierarchies for Budgetary Control and General Ledger; add tree labels to the appropriate parent values in the Budgetary Control hierarchy

Let's say you have requirements to control spending annually, but report spending monthly. You define the following control budgets:

1. a control budget with monthly calendar and control budget structure for fund, department, and account segments at the detail level (no hierarchies).
2. a control budget with annual calendar and control budget structure for fund, department, and account segments at parent value levels (using hierarchies and tree labels).

Since the budgetary control module creates a separate budgetary control cube for every combination of budget calendar and control budget structure, the two control budgets you've defined end up in two different cubes. The cube with the detail control budget displays detail segment values (does not display parent segment values). The cube with the parent value level control budget only displays parent segment values at the hierarchy level specified in the control budget (does not display detail segment values).

To get the cube with the detail control budget to display parent segment values along with their summary balances, submit the **Add Reporting Tree to Budgetary Control Cubes** process from the Scheduled Processes window. In the parameters, select the segment and tree you would like to add.

If you want to get the cube with the annual calendar and summary level segment values to also display the detail segment values (for reconciliation perhaps), you need to define a third control budget with the annual calendar and control budget structure for the fund, department, and account at detail level. This control budget can be set at the Tracking control level. This control budget won't be used for transaction processing, as its sole purpose is to enable the detail balances to be viewed in the cube. To meet this reporting requirement, you need to define a third control budget:

3. a control budget with annual calendar and control budget structure for fund, department, and account segments at the detail level (no hierarchies).

Notes:

- If you plan to use a hierarchy when defining a control budget, the hierarchy must be defined, activated, audited, and flattened BEFORE the control budget is created. Budgetary control takes a copy of the hierarchy when the control budget is put in use. After a control budget status has been changed to **IN USE**, you cannot add a hierarchy after-the-fact.
- If you plan to use a hierarchy when defining a control budget, you must add a tree label to those parent values in the hierarchy that you want to control. If there are segment values in the hierarchy that you do not want to budgetary control, you can exclude them from the hierarchy. Or, you include them in the hierarchy and add a supplemental rule in your control budget to set control level to None for those values.
- For control budget segments where you are assigning a hierarchy, the **Transaction Value Not in Tree** field is visible.
    - If you select **Fail Transaction**, then any transaction, with a segment value that does not exist in the hierarchy you selected in the control budget definition, will fail budgetary control.
    - If you do not want such transactions to automatically fail, then select a detail segment value in the **Transaction Value Not in Tree** field for budgetary control to check/reserve funds against.
    - If you want a segment value that does not exist in the hierarchy to bypass budgetary control, then you have to add all such segment values to the hierarchy and roll them up to a common parent value, and define a supplemental rule to set control level to **None** or **Track** for the parent value.

CONTROL LEVEL AND TOLERANCE

Tolerance is defined as a percentage or amount. For example, a monthly control budget is defined with a 5% tolerance. For account 2222, a budget of $100 is entered for the period. With a 5% tolerance, the system will allow maximum consumption of $105 for this account for the period.

Budgetary Control checks the remaining fund balance for the period to determine if there are sufficient funds, taking tolerances and overrides into consideration. It does not consider remaining fund balance in previous periods or future periods. (If you want to allow spending of funds in prior or future periods, this can be accomplished with the setup described in the **Control Budget Configuration Use Cases** section below.)

Control level is defined as one of four options:

- **Absolute** – Stops transaction processing if there are insufficient funds after the tolerance.
- **Advisory** – Provides a warning if there are insufficient funds after the tolerance.
- **Track** – Provides no notifications or warnings about insufficient funds; everything passes budgetary control validation. This control level is used to report on funds consumption with no impact on the transaction lifecycle.

- **None** – Provides no budgetary control validation. Funds are not reserved, and transactions are not tracked. This control level is often used with supplemental rules.

SUPPLEMENTAL RULES

Control level and tolerance are defined in the control budget header, but you can also define Supplemental Rules within the control budget, which takes precedence over the control budget header settings. Supplemental Rules are exceptions to the control level and tolerance settings defined in the control budget header. When there are multiple supplemental rules that apply, the one with the strictest control level (i.e. Absolute > Advisory > Track > None) and the lowest tolerance amount or % is used. Review example below to understand when control budget header rules or supplementary rules are applied:

		Control Budget Header Ledger = L1		**Supplemental Rule1** Business Unit = B1 Department = IT		**Supplemental Rule2** Business Unit =B1 Account = Travel	
Transaction Attributes		Control Level = Advisory	Tolerance = 2%	Control Level = Advisory	Tolerance = $100	Control Level = Absolute	Tolerance is blank
	Ledger = L1 BU = BU1 Department = IT Account = Salary	---		Supplemental Rule 1 applies		---	
	Ledger = L1 BU = BU1 Department = IT Account = Travel	---		---		Supplemental Rule 2 applies (stricter control than Rule 1)	
	Ledger = L1 BU is blank Department = IT Account = Salary	Control budget header applies		---		---	
	Ledger = L1 BU = BU2 Department = IT Account = Salary	Control budget header applies		---		---	
	Ledger = L1 BU = BU1 Department =HR Account = Salary	Control budget header applies		---		---	
	Ledger = L2 BU = BU1 Department = IT Account = Salary	Ledger does not match - control budget does not apply to this transaction					

You can define supplemental rules using the following attributes:

- Business unit
    - If you enter a business unit, this rule won't apply to transactions that don't have a business unit, such as journal entries
- Control budget segment values
- Additional segment values
    - You can specify any chart of accounts segment that's not a control budget segment
    - If the control budget is created from Projects, you can specify any project attribute that's not a control budget segment
- Transaction attributes
    - Business function: All, Requisitioning, Procurement, Expense Management, Receiving, Payables invoicing, Project accounting, and Journal entry
    - Journal source: Journal sources defined in GL, All, and No value
    - Journal category: Journal categories defined in GL, All, and No value
    - Natural account type: All, Asset, Budgetary credit, Budgetary debit, Expense, Liability, Owner's equity, and Revenue
    - Receiving destination type: All, Expense, Inventory, and No value

If you select **All**, the supplemental rule applies to all transactions, regardless of whether a transaction attribute is blank or has a value.

If you select No value, the supplemental rule only applies when the attribute is blank. For example, if a supplemental rule is defined with the Receiving Destination Type set to No value, only transactions without a Receiving Destination Type are subject to this supplemental rule.

Supplemental rules are not applied to budget adjustments. Because of this it is preferred the control level at the control budget header is set to **absolute/advisory** then set the control level to **none** at the supplemental rule for what is exempted from budgetary control. THEREFORE, budget adjustments will be validated. If you do the opposite, set the control level at the control budget header to **none** and set the supplemental rule to control at an **absolute/ADVISORY** for what is NOT exempted, this can cause budget adjustments inadvertently being exempt from budgetary control validation.

OVERRIDE

There are two types of overrides that can be defined:

- Insufficient funds to override and reserve an insufficient funds failure
- Closed period to override and reserve a close budget period failure

To create an override, check the **Allow Overrides** checkbox which enables the Override region to be displayed on the Create Control Budget page. Specify a maximum override amount allowed for the control budget. Enable notifications to notify the budget manager when no overrides are available and/or when overrides are taken.

The following are the key attributes when defining an override rule:

- Override type:
  - Insufficient funds overrides can be defined for the following transaction types:
    - Requisitions
    - Purchase orders
    - Payables invoices
    - Subledger accounting journals *
    - General ledger journals *
  - Close period overrides can be defined for the following transaction types:
    - Payables invoices
    - Subledger accounting journals *
    - General ledger journals *

*Note - you can further limit general ledger and subledger journals by specifying journal sources and categories

- User Assignments: Assign users who are override approvers. Note, you will need to use procurement document approval rules to manage insufficient funds override approval flows for your organization's requisitions and purchase orders.

- Amount: Enter an override authorization amount for the approver. The amount is compared to the override amount required by each distribution/line.

Insufficient funds override setting only apply to accounts within a control budget that have Absolute control level. For transactions with accounts that have Absolute control level, if there are insufficient funds based on funds available by period and account, there is an option to request an override for requisitions, purchase orders, Payables invoices, General Ledger and Subledger journals. When an override is approved, the budget balance is not increased but rather funds available balance is allowed to go negative. The closed period override will allow users to override a closed budget period failure and reserve funds for Payables invoices, General ledger and Subledger journals. Review the following example:

	Control Budget (No hierarchy)	**Control Budget Tree Label: Level 1**	**Control Budget Tree Label: Level 2**

Account	Budget
1101	$100
1102	$100

Account	Budget
1000	$300

Account	Budget
1100	$200
1200	$100

<table>
<tr>
<td></td>
<td>
<table>
<tr><td>1201</td><td>$100</td></tr>
</table>

<table>
<tr><td>Override Amount</td><td>Trx Type</td><td>Overrider</td></tr>
<tr><td>$85</td><td>ALL</td><td>Bob</td></tr>
</table>
</td>
<td>(Accounts 1101 and 1102 roll up to 1000)</td>
<td>
<table>
<tr><td>Override Amount</td><td>Trx Type</td><td>Overrider</td></tr>
<tr><td>$60</td><td>Invoice</td><td>Bob</td></tr>
<tr><td>$85</td><td>Journal</td><td>Anne</td></tr>
</table>

(Account 1101 rolls up to 1100; Account 1201 rolls up to 1200)
</td>
</tr>
<tr>
<td>PO $180 Account 1101</td>
<td>Insufficient Funds – Account 1101 only has $100.

Override available for Bob</td>
<td rowspan="4">Sufficient funds - Override NOT needed</td>
<td>Sufficient funds - Override NOT needed</td>
</tr>
<tr>
<td>PO $180 Account 1201</td>
<td>Insufficient Funds – Account 1201 only has $100.

Override available for Bob</td>
<td>Insufficient Funds – Account 1200 only has $100

No override available</td>
</tr>
<tr>
<td>AP Invoice $180 Account 1201</td>
<td>Override available for Bob</td>
<td>No override available - $60 override amount is not enough</td>
</tr>
<tr>
<td>GL Journal $180 Account 1201</td>
<td>Override available for Bob</td>
<td>Override available for Anne</td>
</tr>
</table>

CONTROL BUDGET STATUSES

When you are done defining your control budget and are ready to put it into use, go to the **Action** menu and select the status **Prepare for Use**. Go to **Scheduled Processes** to confirm all related processes complete successfully.

The status of the control budget determines the changes you can make to budgetary control validations, such as the control level, tolerance, overrides, and supplemental rules. You can change the control level and tolerance when the control budget is **In Use**. All other changes can only be made when the control budget is in the **Redefining** status. Changes to budgetary control validations will only affect new transactions; existing transactions won't be reprocessed.

To make changes to your control budget in the **Redefining** status, use the following steps:

1. Navigate to the Manage Control Budget page. Query the control budget and click to edit.

From the **Action** menu, select **Close**. Select **Redefine**.

Make the changes to the control budget.

Select **Prepare for Use** from the **Action** menu to change the control budget status back to **In use**.

When control budgets are closed or being redefined, transactions applicable to the control budget will fail budgetary control.

Once a control budget is in use, you cannot edit supplemental rules; you can only add, enable or disable rules. To change a supplemental rule, you must disable the existing rule, and then add a new rule.

Control budgets in a **Permanently closed** status are not considered for budgetary control validation however they can still be used for reporting. Note, once you update a control budget to **Permanently closed**, it can't be put back to **In Use** again.

To update your control budget to **Permanently close** use the following steps:

1. Navigate to the Manage Control Budget page. Query the control budget and click to edit.
2. From the **Action** menu, select **Close**. Select **Permanently Close**.

CONTROL BUDGET CONFIGURATION USE CASES

The following are common customer use cases and how you can configure one or more control budgets to meet the requirements.

1. **Control spending annually; report spending monthly; spending in past and future months allowed**
    - Define a detail control budget with monthly budget calendar, Advisory or Track control level for monthly reporting.
    - Define a summary control budget with annual budget calendar, Absolute control level to prevent overspending on an annual basis. This control budget can have the monthly control budget as its source (monthly control budget is the detail control budget, and annual control budget is the summary control budget). On the control budget, for the **Release Budget for Consumption** option, select **Immediately**.
    - If you use account hierarchies and want to view both parent and detail balances in your budgetary control cubes, define additional control budgets at the appropriate hierarchy level with the Track control level. (See Control Budgets and Account Hierarchies section above.)
2. **Control spending annually; report spending monthly; spending in future months not allowed**
    - Define a detail control budget with monthly budget calendar, Advisory control level.
    - Define a summary control budget with the quarterly or annual budget calendar and designate the monthly control budget as its source (monthly control budget is the detail control budget and annual control budget is the summary control budget). On the control budget, for the **Release Budget for Consumption** option, select **When source budget period opens**.

- When you open the budget period for your detail control budget, funds are released in the summary control budget for spending. To prevent spending funds in future periods, do not open future budget periods for your detail control budget.

3. **Spending funds in past and future months not allowed**
    - Define a control budget with monthly budget calendar, Absolute control level.
4. **Control spending on some segments; report on all segments of chart of accounts**
    - Define a detail control budget with all segments of the chart of accounts, Track control level.
    - Define a summary control budget with a subset of segments that you want to budgetary control, Advisory or Absolute control level.

To determine the number of control budgets you need, consider all budgetary control and reporting requirements, and whether the dimensions for transaction budgetary control are the same as for budgetary control reporting. If you need to control spending based on multiple sets of legal requirements, you may need multiple control budgets. If any of the following are different between transaction budgetary control and reporting, you will also require additional control budgets:

- Budget calendar period size (month, quarter, year, etc.)
- From/To periods
- Control Budget Structure – chart of account segments, hierarchy versions, tree labels
- Control Level
- Tolerance

Best Practice Recommendation: Even if you do not need a control budget that controls at a detail account level at monthly intervals, it is best practice to define this control budget at go-live and set the control level to TRACK. Many users decide after using Oracle ERP Cloud Budgetary Control for a while that they want more information for reporting purposes, and if you define this control budget after go-live, transactions that have occurred prior to your defining the control budget cannot be retroactively processed by the control budget. You can always permanently close the control budget later if you decide you really do not need it.

Furthermore, if you need to report on prior year budget, commitment, obligation, expenditure, or funds available balances that exist in your legacy system, you need to define a control budget in Oracle ERP Cloud that covers the time span of the historical reporting periods, set it to **Track** control level, and have budgetary control process the encumbrance or actual journal entries when you load them into General Ledger.

DETAIL/SUMMARY CONTROL BUDGETS

Two control budgets can have a detail/summary relationship if the control budget structure and start/end dates of the Summary control budget are equal to or a subset of the Detail control budget. Budget data

can be entered once into the Detail control budget, and the Summary control budget is automatically updated.

A Detail control budget can have multiple Summary control budgets. But a Summary control budget cannot be a source for another control budget. The Detail control budget can accept budget data from any source (Hyperion Planning, spreadsheet, third party), and all budget data entered into the Detail control budget is propagated to the Summary control budget. Summary control budgets cannot accept data from any source other than the Detail control budget.

The Summary control budget can control using different segments as long as they are a subset of the segments in the Detail control budget. The Summary control budget can control using a different hierarchy level than the Detail control budget as long as the Detail control budget is more detailed.

The Summary control budget can have a different calendar than the Detail control budget, but the start date of the Summary control budget period must be within date range of periods assigned to the Detail control budget. For example, if the Detail control budget has a monthly calendar and the **From Period** begins on July 1, 2014 and **To Period** ends on June 30, 2015, the Summary control budget can have an annual calendar if the year begins on July 1, 2014 and ends on June 30, 2015.

STATISTICAL CONTROL BUDGETS

Statistical budgets can be created by adding control budgets with STAT as the currency and a unit of measure. The consumption of statistical control budgets comes from manual journal entries with STAT as the currency.

CONTROL BUDGET ACCOUNT BALANCES

Control budget balances - Budget balance, Funds Reserved balance, Funds Available balance, are stored and maintained by budget period and control budget account in the currency of the control budget. For reporting purposes, if a control budget controls at the detail account level, hierarchies can be used to maintain summary account balances. However, if a control budget controls at the parent account level, then detail account balances are not available. Similarly, if a control budget has a monthly calendar, the system will summarize monthly balances into quarterly and yearly balances for reporting. However, if a control budget has an annual calendar, then monthly and quarterly balances are not available for that control budget. Review example:

Fund Hierarchy Version = FundV1	
Value	**Tree Label**
1000	Level 1
1100	Level 2
1101	Detail
1102	Detail

1200	Level 2
1201	Detail

Account	Control Budget: No Hierarchy	Control Budget: Tree Label: Level 1	Control Budget: Tree Label: Level 2
1000	No account balance maintained for 1000 and 1100 parent account values since no hierarchy is assigned to control budget.	Account balance for 1000 is updated by transactions with detail accounts that rollup to this parent account (1101,1102,1201).	No account balance maintained for 1000 since the tree label of account does not match tree label of control budget.
1100		No account balances maintained for 1100, 1101, 1102, 1200, 1201 since tree label of account does not match tree label of control budget.	Account balance for 1100 is updated by transactions with detail accounts that rollup to this parent account (1101,1102).
1101	Account balance maintained for transactions with this detailed account.		No account balance maintained for 1101 and 1102 since these are detail account values.
1102	Account balance maintained for transactions with this detailed account.		
1200	No account balance maintained for 1200 parent account value since no hierarchy is assigned to the control budget.		Account balance for 1100 is updated by transactions with detail accounts that rollup to this parent account (1201).
1201	Account balance maintained for transactions with this detailed account.		No account balance maintained for 1201 since this is a detail account value.

REORGANIZATIONS

If you go through a re-organization and account hierarchies change (i.e. add, delete, transfer departments within the department hierarchy or any other segment), the system can recalculate your budgetary control balances (Budget balances, Funds Reserved balances, Funds Available balances) automatically. It will not re-submit transactions for funds reservation if they have been reserved prior to the reorganization. The recalculation of budgetary control balances could result in negative fund balance.

If you make changes to a hierarchy after a control budget is already in use, follow these steps to recalculate balances:

1. Change the status of the control budget to **Closed**. Then change the status of the control budget again to **Redefine**.
2. Run the **Refresh Tree for Budgetary Control** program to copy the new hierarchy version to the Budgetary Control module.
3. Change the status of the control budget back to **In Use.** This will recalculate balances if needed.

BACKGROUND PROCESSES WHEN CREATING CONTROL BUDGET

When you create a new control budget, make sure all background processes for the control budget complete successfully and the control budget status is changed to **IN USE**. The **Deploy Budget Flexfield** program should kick off automatically, but if it doesn't, you can deploy it manually.

DEPLOY BUDGET FLEXFIELD

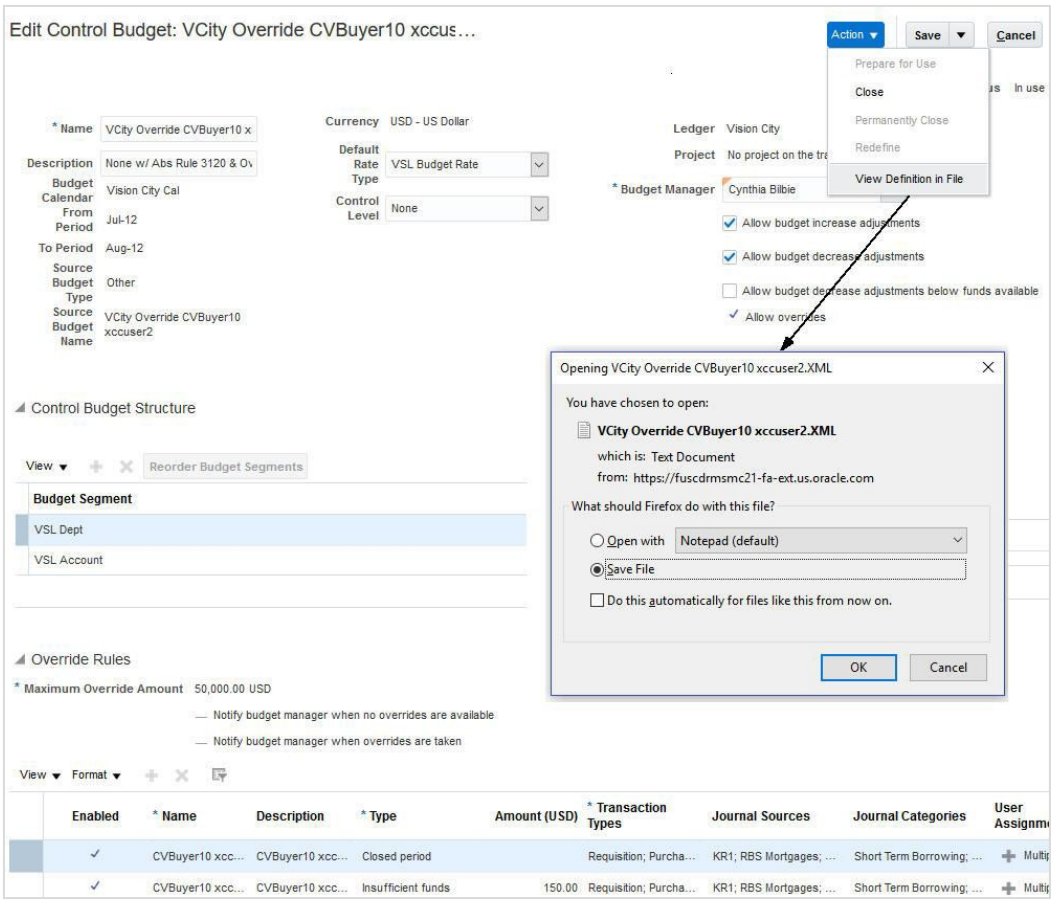
Behind the scenes, after you define a control budget, if your control budget structure results in a new budget chart of accounts (a budget chart of accounts is the combination of segments that you selected to control by), then the **Deploy Budget Flexfield** program needs to be run. The budget chart of the accounts name is displayed when you go to the **Manage Control Budgets** screen and hover your cursor over the name of the control budget. A bubble help should appear displaying the name of the budget chart of accounts and the budget cube. In Functional Setup Manager, find the task **Manage Key Flexfields**. In the **Key Flexfield Code** field, type '**XCC**' and click on **Search**. If the Budgeting Flexfield deployment status does not have a green check mark, then click on the **Deploy Flexfield** button.

CONTROL BUDGET DEFINITION REPORT

Use the Control Budget Definition Report to review the configuration details of your control budget using an easy to read the XML file. The report includes control budget attributes, control budget structure segment tree details, supplemental rules, and override rules.

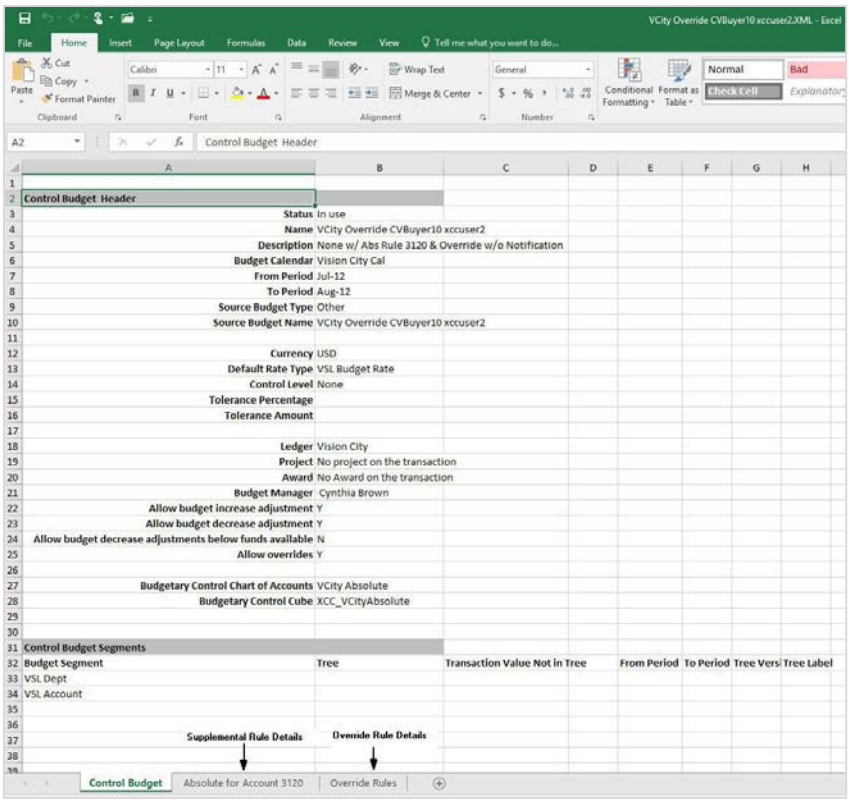
To download the report do the following:

1. From the Manage Control Budget page, query the desired control budget.
2. In the Edit Control Budget page, click Action > View Definition in File to download the control budget definition XML file to a spreadsheet.



3. Select Save File and click OK to save the file to the desired location. The default file name is the control budget name.XML.
4. Open the saved file to see the details of the control budget. The first tab will be the overall control budget definition including control budget segment details. The details of supplemental and override rules are in separate tabs.

   The following image is an example of a control budget tab.



	A	B	C	D	E	F	G	H
1								
2	**Control Budget Header**							
3	**Status**	In use						
4	**Name**	VCity Override CVBuyer10 xccuser2						
5	**Description**	None w/ Abs Rule 3120 & Override w/o Notification						
6	**Budget Calendar**	Vision City Cal						
7	**From Period**	Jul-12						
8	**To Period**	Aug-12						
9	**Source Budget Type**	Other						
10	**Source Budget Name**	VCity Override CVBuyer10 xccuser2						
11								
12	**Currency**	USD						
13	**Default Rate Type**	VSL Budget Rate						
14	**Control Level**	None						
15	**Tolerance Percentage**							
16	**Tolerance Amount**							
17								
18	**Ledger**	Vision City						
19	**Project**	No project on the transaction						
20	**Award**	No Award on the transaction						
21	**Budget Manager**	Cynthia Brown						
22	**Allow budget increase adjustment**	Y						
23	**Allow budget decrease adjustment**	Y						
24	**Allow budget decrease adjustments below funds available**	N						
25	**Allow overrides**	Y						
26								
27	**Budgetary Control Chart of Accounts**	VCity Absolute						
28	**Budgetary Control Cube**	XCC_VCityAbsolute						
29								
30								
31	**Control Budget Segments**							
32	**Budget Segment**	**Tree**	**Transaction Value Not in Tree**		**From Period**	**To Period**	**Tree Versi**	**Tree Label**
33	VSL Dept							
34	VSL Account							
35								
36								
37	**Supplemental Rule Details**	**Override Rule Details**						
38								

The following is the supplemental rule tab detail:

1	**Supp Rule Header**			
2	**Name**	Absolute for Account 3120		
3	**Enabled**	Yes		
4	**Description**	Absolute Control for account 3120		
5				
6	**Business Unit**			
7	**Control Level**	Absolute		
8	**Tolerance Amount**			
9	**Tolerance Percentage**			
10	**Created By**	XCCUSER1		
11	**Creation Date**	2014-07-28 05:02:42.601		
12	**Last Update Date**	2014-07-30 02:46:07.18		
13				
14	**Budget Segment Filters**			
15	**Budget Segment and Values**	**Budget Segment and Values**		
16	VSL Dept	VSL Account		
17	All Values	3120-Vehicle Usage		
18				
19	**Additional Segment Filters**			
20	**Segment**	**Tree**	**Tree Version**	**Tree Value Details**
21				
22	**Transaction Attribute Filters**			
23	**Business function**	All Values		
24	**Journal source**	All Values		
25	**Journal category**	All Values		
26	**Natural account type**	All Values		
27	**Receiving destination type**	All Values		
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				

The following is the override rule tab detail:

Maximum Override Amount	50000 USD
Notify budget manager when no overrides available	No
Notify budget manager when overrides are taken	No
Override Rule Name	CVBuyer10 xccuser2 Closed period
Enabled	Y
Description	CVBuyer10 xccuser2 closed pd override
Type	Closed period
Amount	
Transaction Types	All Values
Journal Sources	All Values
Journal Categories	All Values
User Assignments	Ericka Quam;Siba Morris
Created By	XCCUSER1
Creation Date	2014-07-28 05:01:26.041
Last Update Date	2014-07-30 02:46:07.139
Override Rule Name	CVBuyer10 xccuser2 Insufficient Funds
Enabled	Y
Description	CVBuyer10 xccuser2 150 override
Type	Insufficient funds
Amount	150
Transaction Types	All Values
Journal Sources	All Values
Journal Categories	All Values
User Assignments	Ericka Quam;Siba Morris
Created By	XCCUSER1
Creation Date	2014-07-28 05:00:18.761
Last Update Date	2014-07-30 02:46:07.141

Control Budget | Absolute for Account 3120 | Override Rules

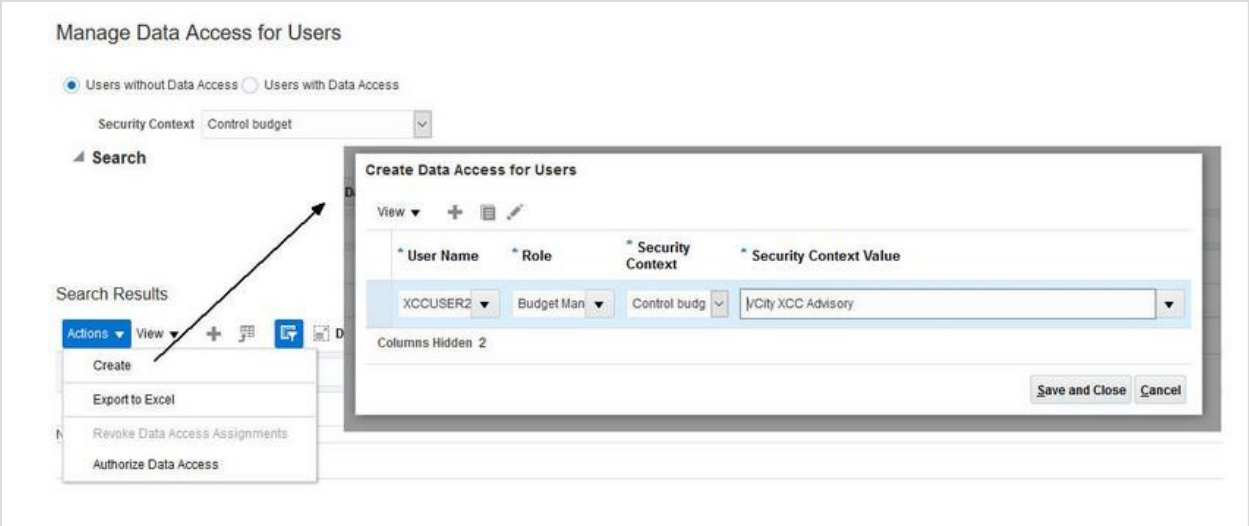
10 BC: ROLES AND SECURITY

BUDGET MANAGER ROLE

- The Budget Manager role gives users access to the Budgetary Control work area and related tasks.
- Every time a control budget is defined, the system automatically grants the user who created the control budget and the budget manager of the control budget access.
- A user can only access a control budget to load budget data and inquire and run reports against the control budget data if he is granted access to the control budget. You can grant a user access to the control budget by manually assigning him access in the **Manage Data Access for Users** setup screen. Or, the system automatically grants a user access to a control budget when the is the creator of the control budget, or his username is selected in the Budget Manager field of a control budget.
- Steps to grant a user access to a control budget:

1. In the Setup and Maintenance work area, search and select the Manage Control Budget Data Access for Users task.
2. On the Manage Data Access for Users page, click Action > Create or Create (+ icon).
3. In the Create Data Access for Users page, assign:

    - User name
    - Role = Budget Manager
    - Security context = “Control budget”
    - Security context value = Name of the control budget you want to grant access



- **Budget View** - When viewing the View Budgetary Control Results window on the requisition, spend authorization, purchase order, invoice or journal, if the user can only see the Transaction view but also needs the Budget view, add the **Review Budget Impact** (**XCC_REVIEW_BUDGET_IMPACT)** privilege to the Budget Manager role.

When implementing BCEA, the implementers need access to many job roles to configure and test the entire Procure to Invoice flow. Following are the job roles you should consider assigning to the implementers. The job roles you would assign to the users at your client's organization would depend on their functional roles within the organization.

Product Family	**Job Role**
Common	Application Implementation Consultant IT Security Manager Employee Line Manager
Financials	Financial Application Administrator Financial Integration Specialist Accounts Payable Manager - XXX Account Payable Specialist - XXX Budget Manager - XXX General Accounting Manager - XXX General Accountant – XXX Expense Manager
Procurement	Procurement Application Administrator

	Procurement Catalog Administrator Procurement Contract Administrator Procurement Manager Category Manager Procurement Requester – XXX Buyer Receiving Agent – XXX Cost Accountant - XXX Supplier Qualification Advanced Procurement Requester – XXX Procurement Preparer – XXX
Projects	Projects Application Administrator Project Accountant – XXX Project Manager Project Creator – XXX
Grants	Principal Investigator Grants Administrator – XXX Grants Accountant – XXX Billing Manager – XXX Receivable Manager – XXX Projects Application Administrator (add if not implementing Projects)

*XXX – In addition to assigning the job role to the user, you also have to assign a security context value (i.e. business unit, control budget, or data access set) for the job role to the user in the Manage Data Access for Users setup screen.

Please refer to the following documentation for details regarding the privileges/duties associated with each job role.

Product Family	**URL to Security Reference Manual**
Common	http://docs.oracle.com/cloud/latest/common/OACSM
Financials	http://docs.oracle.com/cloud/latest/financialscs_gs/OAFRM/toc.htm
Procurement	http://docs.oracle.com/cloud/latest/procurementcs_gs/OAPCM/toc.htm
Projects	http://docs.oracle.com/cloud/latest/projectcs_gs/OAPJM/toc.htm

CONTROL BUDGET DEFINITION SECURITY

Control budget definition data security can be enabled to limit users who can update control budget definitions on the Manage Control Budget page. By default all users with access to the Manage Control Budget page, can update all control budgets. After you enable control budget definition security, only users that either created the control budget, are the budget manager for the control budget or explicitly granted control budget data access will be able to update.

Use the Opt In page to enable the feature Enable Control Budget Definition Security. This feature defaults with Opt-in disabled.

To grant access to the additional users on the Manage Control Budget page, assign the user access to the control budgets they need to manage. Refer to setup steps in the Budget Manager Role section above.

11 BC: MANAGE BUDGET PERIODS

Budget period statuses can be **Available for Budgeting**, **Open**, or **Closed.**

Available for Budgeting

After control budgets are initially created, the period status defaults to **Available for Budgeting**. Budget data loaded to a period with **Available for Budgeting** status is saved as the initial budget amount.

Open

After the period status is changed to Open, budget data loaded to the period is saved as a budget adjustment amount.

For example, if you loaded $100 when the period status is **Available for budgeting**, the system displays the initial budget as $100. After the period status is changed to **Open,** if there is a $20 budget adjustment, you should load $120 as the budget amount for the period. The system will display the initial budget as $100, budget adjustment as $20, and total budget as $120.

Closed

When a period is in closed status, budgetary control will fail for transactions in the period, and budget data cannot be loaded for the period.

STEPS TO CHANGE BUDGET PERIOD STATUS

1. Go to **Navigator>General Accounting>Budgetary Control**
2. Select the **Budget Period Statuses** link on the left.
3. Click on the name of your control budget.
4. Change the budget status for the period selected.
5. Save.

Note: Budgetary Control does not recognize adjusting periods in calendars. General Ledger journals entered in adjusting periods are mapped to the appropriate budget period in Budgetary Control based on the accounting date.

12 BC: BUDGET DATA LOAD

Budget data can be loaded into Budgetary Control via the following methods:

1. Enter Budgets in Spreadsheet option in the Budgetary Control Dashboard (ADFdi spreadsheet for end users).
2. Import the budget using the BudgetImportTemplate.xlsm template (File Based Data Import spreadsheet for implementers).
3. Create budgets in Project Budgeting and baseline the budget.
4. Create budgets in Hyperion Planning and use Hyperion Financial Data Quality Management (FDMEE) to map the budget dimension. (See whitepaper.)
5. Control budgets (summary) that are sourced from other control budgets (detail) will automatically be updated when budget is loaded into the detail control budget.

The **ADFdi** budget spreadsheet is the preferred method for end users because it is more user friendly, includes online validation, and is accessed directly in the Cloud. The **FBDI** budget spreadsheet resembles the columns of the budget interface table, so it may be intimidating for an end user, but would be ok for implementers.

If you have a control budget that controls at a summary account level using a hierarchy, if you load budget data using **ADFdi** spreadsheet, you will need to enter the data at the summary account level. If you load budget data using the **FBDI** spreadsheet, you can load the budget data at the detail account level and the system will calculate the summary account level budget balances for you.

Budget data is loaded into the Budgetary Control module separately from the General Ledger module. Budget data loaded into Budgetary Control is based on the control budget structure (segments and hierarchy level) defined in the control budget.

If you perform budget vs. actual reporting out of General Ledger, then you need to load budget data into General Ledger separately from the Budgetary Control module. Budget data loaded into General Ledger must be loaded at the detail account combination level using General Ledger's budget ADFdi spreadsheet.

The Budgetary Control data cube is updated automatically to reflect all budget, commitment, obligation, expenditure, and funds available balances for reporting. The Budget Import program or Funds Reservation program automatically executes the **Transfer Budget Balances to Budget Cubes Continuously** program when transactions or budget data are processed. You can also submit the Transfer Control Budget Balances to Essbase process manually in the Schedule Processes window.

Prior to Release 11, the **XCC_STREAMING** and **XCC_STREAM_POLL_INTERVAL** profile options were used to automatically transfer budget balances to the data cube continuously at a specified interval. These profile options are not mandatory beginning in Release 11; however, if you defined them in Release 9 or 10 and are upgrading to Release 11, the profile options still work the same as before. In Release 11, the

budget balances are continuously transferred to the data cube every two minutes by default; if you desire a higher frequency, you can specify using the **XCC_STREAM_POLL_INTERVAL** profile option.

STEPS TO LOAD BUDGET BALANCES VIA ADFDI SPREADSHEET

1. Click this link.
2. Select the **Enter Budgets in Spreadsheet** link In the Regional area.
3. In the window that opens, select the name of your advisory control budget. Accept the default start/end periods. Click the **Create Spreadsheet** button.
4. If it asks you to save the spreadsheet, save it to your computer and open the spreadsheet.
5. Click **Yes** when asked if you want to connect.
6. You will be presented with a sign on screen to enter your **username** and **password**.
7. Add blank rows to the spreadsheet by highlighting the row, right clicking and selecting **Insert**. Enter your budget data. You can enter incremental budget amounts to add to the existing balance in Budgetary Control, or you can enter total amounts to override the existing balance in Budgetary Control. Enter Comments or Descriptive Flexfield Values if desired.
8. When you are done entering data into the spreadsheet, go to the **Enter Budget Amounts** menu at the top in Excel, and select **Import Amounts as Entered** or **Import Amounts as Additions** icon.
9. Navigate to **Scheduled Processes** to view if the process completed successfully. If successful, review the **Budget Import Analysis** report and **Budget Import Results** report.
10. You can view budget balances using the **Budgetary Control Analysis report**.

    Navigate to **Navigator>(More)>Tools>Reports & Analytics**. **Shared folders>Financials>Budgetary Control>Budgetary Control Analysis Report**.
11. Click on the report name and click on View. In the tab (first tab) that opens, select the name of your **control budget** and the **From/To periods** in the report parameter section, and click on the **Apply** button. In the report results region, click on the different tabs to view different layouts. The **"View Funds Available" tab** displays the budget data you just loaded.

For more information on the Import Budget Amounts process, open the following link:

https://docs.oracle.com/en/cloud/saas/financials/19a/facsf/using-rapid-implementation-spreadsheets.html#FACSF3057247

STEPS TO LOAD BUDGET BALANCES VIA FBDI SPREADSHEET

1. Go to

   http://docs.oracle.com/cloud/latest/financialscs_gs/OEFBF/Budgetary_Control_Budget_Import_306649241_fbdi_3.htm#306649241.
2. Download **BudgetImportTemplate.xlsm** template.
3. Review the instructions on the **Instructions** tab of the spreadsheet workbook. Enter your budget data and load them into Oracle ERP Cloud according to the instructions.
4. View the status of the **Import Budget Amounts** process in **Scheduled Processes**. If successful, review the **Budget Import Analysis** report and **Budget Import Results** report.

5. You can view budget balances using the **Budgetary Control Analysis report**. Navigate to **Navigator>(More)>Tools>Reports & Analytics**. **Shared folders>Financials>Budgetary Control>Budgetary Control Analysis Report**.

6. Click on the report name and click on View. In the tab (first tab) that opens, select the name of your **control budget** and the **From/To periods** in the report parameter section, and click on the **Apply** button. In the report results region, click on the different tabs to view different layouts. The **"View Funds Available" tab** displays the budget data you just loaded.

LOADING BUDGET DATA INTO GENERAL LEDGER

There is often confusion around the spreadsheets used to load budget data into the Budgetary Control module vs. the General Ledger module. The two modules operate separately and independently of each other, and use different spreadsheets for loading budget data. Following are methods to load budget data into General Ledger and do not work for Budgetary Control module:

- Create Budgets in Spreadsheet option in the General Accounting Dashboard (**Navigator>General Accounting>General Accounting Dashboard**)
- Import General Ledger budget balances using the **GeneralLedgerBudgetBalanceImportTemplate.xlsm** template

BUDGET TRANSFER

Beginning in Release 13 Update 18B, you can transfer budget from one account to another in the **Review Budgetary Control Balances** screen. Use the Transfer Budget drop down menu to select the From/To accounts. The user who initiates the budget transfer receives a notification when the process completes. The Review Budget Entries screen captures the results of the budget transfer.

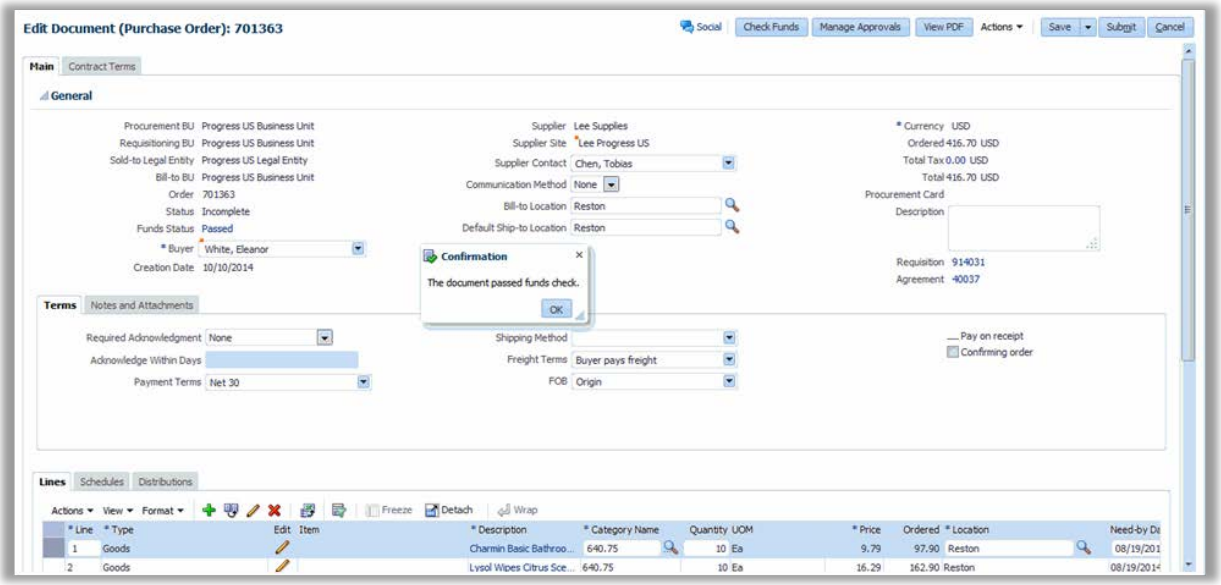
13 BC: TRANSACTION PROCESSING

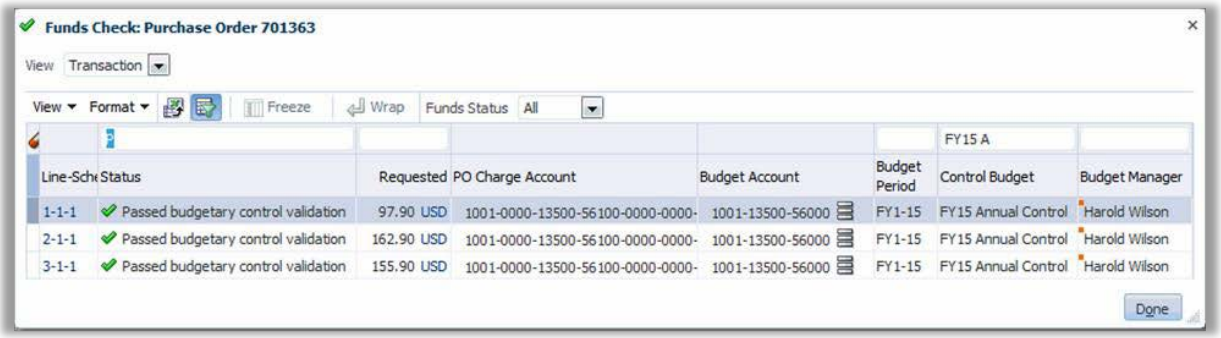
After completing the setup in the previous chapters, when you create requisitions, spend authorizations, purchase orders, change orders, receipts, Payables invoices or SLA/GL journals, you can:

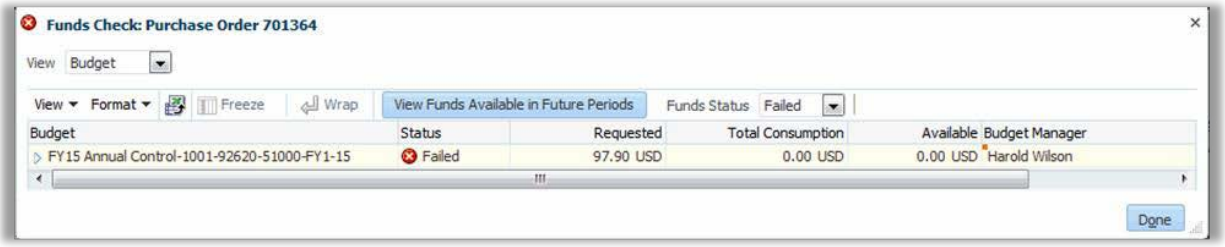
- Initiate check or reserve funds on the transaction by either clicking a button or selecting an item under the Action menu. Submitting the transaction for approval will automatically submit the funds reservation process after the transaction is approved.
- View the popup confirmation message stating the result, or view the Fund Status field for the result (Passed, Failed, etc.).
- Click on the Fund Status link to view the results of the funds check/reservation. This window has a Transaction view which displays details about each transaction line, and a Budget view which displays details about each control budget.
- When obligated funds are reserved for a purchase order, the committed funds reserved are liquidated if there is a backing requisition. When expenses are accrued upon receipt, the expenditure is recorded at receipt and the obligation funds reserved are liquidated for the

purchase order (no further budgetary control events occur when the invoice is processed). When expenses are accrued at period end, no budgetary control events occur at receipt, but the expenditure is recorded when the Payables invoice is processed, and the funds reserved for the purchase order is liquidated. When expenditures are reserved for a payment request invoice, the committed funds reserved are liquidated if there is a spend authorization associated to the expense report line in the payment request invoice.

- Receipts are budgetary controlled during the **Create Receipt Accounting Distribution** process. After creating the receipt, you need the transfer the receipt to Costing.. Navigate to **Scheduled Processes** and submit the process **Transfer Transactions from Receiving to Costing**. Then navigate to **Costing>Receipt Accounting**, select the **Create Receipt Accounting Distributions** task, enter your business unit, click **Submit**, and click **OK** in the confirmation message. Next, select the **Review Receipt Accounting Distributions** task, enter your purchase order number and click **Search**. You can review the fund status for your receipt.
- For journals, debit amounts to accounts decrease funds available; credit amounts to accounts increase funds available.
- Budgetary control is not performed on blanket purchase agreements.







Note: If you created transactions prior to turning on budgetary control or encumbrance accounting, and then you subsequently modified these transactions (i.e. add new line, reverse or cancel transaction, etc.) after turning on budgetary control or encumbrance accounting, be sure to check the budget date for the modified transaction lines.

ADDITIONAL BUDGETARY CONTROL LIQUIDATION VALIDATION

An additional validation can be enabled to ensure a commitment or obligation is liquidated in the same control budget as originally reserved. When enabling this feature budgetary control validation will fail with the funds status of 'Budget period does not exist in the control budget' when the liquidation of the commitment or obligation impacts a different control budget than the original reservation.

Enable the feature, Additional Budgetary Control Liquidation Validation in the Opt In page if you are an upgrade customer. New customers will have this feature enabled automatically.

Careful consideration should be given to using this validation, as the additional validation may change the transaction lifecycle if your organization:

- Doesn't carry forward open purchase orders
- Doesn't surplus funds at the end of your budget cycle
- Creates annual budgets

This feature is only applicable when you have chosen Default Date Rule of system date or current transaction budget date. Prior related transaction budget date will use the same budget date as the original transaction.

The following example shows how the validation will impact the budgetary control results depending on the default date rule setting.

CONTROL BUDGETS

Control Budget	Start Budget Period	End Budget Period
Office Supplies FY2019	JAN-19	DEC-19
Office Supplies FY2020	JAN-20	DEC-20

TRANSACTIONS

I have a purchase order for office chairs with a budget date 24-DEC-2019 that reserves against the Office Supplies FY2019 control budget. The payables invoice comes in the following year and has a budget date of 19-JAN-2020 and is entered into the system in 08-FEB-2020

Transaction	Budget Date	System Date	Impacted Control Budget
Purchase order	24-Dec-2019	24-Dec-2019	Office Supplies FY2019
Invoice matched to purchase order	19-Jan-2020	08-Feb-2020	See table below for PO liquidation result based on the default date rule setting.

- Assuming there are sufficient funds in all budget periods and the periods are open.

Default Date Rule	PO Liquidation	
	OPTin Enabled	OPTIn Disabled
Current Transaction Budget Date Liquidation Budget Date 19-JAN-2020	Fail - not liquidating in the same control budget as the PO was originally reserved, Office Supplies FY2019.	Liquidation is not created because the liquidation budget period isn't in Office Supplies FY2019.
System Date Liquidation Budget Date 08-FEB-2020		
Prior Transaction Budget Date Liquidation Budget Date 24-DEC-2019	(-) Obligation 24-DEC-2019 Office Supplies FY2019	

14 BC: OVERRIDES

For requisitions, purchase orders, Payables invoices and General Ledger and Subledger Accounting journals, you can request an override when your transaction exceeds funds available, if the control

budget setup allows this type of override. For Payable invoices, General Ledger and Subledger Accounting journals you can request an override for close budget period failure if the control budget setup allows this type of override.

See the Override section in chapter 9 BC: Control Budgets for details on defining budgetary control overrides.

The following are the budgetary control validation funds statuses when a transactions fails budgetary control and an override is available and when an override is taken.

Type of Funds Status	Funds Status
Failure	Override available by others for closed budget period
	Override available by others for insufficient funds
	You can override this closed budget period
	You can override the insufficient funds
Warning	Override was taken

Example for General Ledger journal:

1. Click on the **Batch Actions** menu and select **Reserve Funds**. Funds reservation will fail because funds available is exceeded for the account for the Absolute control budget. In the Fund Status field, click on the **Failed** link to view the detail results. It indicates override is available.
2. Click on the **Batch Actions** menu and select **Request Override**.
3. Log out of your session and log in as the user with override privilege.
4. Notice in the Notification global icon the notification to approve the override for your journal entry.
5. Navigate to **Navigator>General Accounting>Journals**. In the **Manage Journals** page, find your journal. In the **Batch Actions** menu, select the option **Override and Reserve Funds**. Provide justification.
6. Notice the fund status changed to **Reserved with Warning**. Click on this link and you will see the details show that the override was taken.

15 BC: REPORTING, INQUIRY AND ANALYSIS

This section pertains to accounts subject to budgetary control in the Procure to Pay flow, which are primarily expense accounts. Accounts which are not subject to budgetary control are not covered by the reporting, inquiry and analysis solutions in Budgetary Control. General Ledger should be used instead.

Also, the budget, commitment, obligation, and actual balances between Budgetary Control and General Ledger may differ due to timing or accounting differences. Budgetary Control has the ability to reserve

funds before a transaction is accounted or journal is posted. This is beneficial for Budget Managers and consumers because Budgetary Control reflects the real-time availability of budget for spending and budget transfers. However, financial reporting for these balances should be performed in General Ledger where transactions are fully accounted and posted.

BUDGETARY CONTROL BALANCES

Budgetary Control stores budget balances, funds reservation balances (commitments and obligations), and funds available balances for each budget account. It also stores the transaction details that make up the budgetary control balances. These balances are stored in relational tables and in multi-dimensional data cubes for dynamic reporting. The balances are based on the budget calendar and control budget structure (chart of account segments you control by). A separate data cube is maintained in Budgetary Control for every unique combination of budget calendar and control budget structure.

The relational tables and data cubes in Budgetary Control are different from the relational tables and data cubes in General Ledger. The Budgetary Control data cubes have different dimensions compared to the General Ledger data cubes.

Data stored in Budgetary Control can be viewed from any of the following screens or reports. The source (i.e. relational table vs. data cube) of each reporting option is identified here in case you observe differences in the data when viewing different reporting options. Having data out of synch between the relational tables and the data cube should be a rare occurrence if you have scheduled the data transfer program to run continuously, but can be easily fixed by running the transfer program to synchronize them.

Inquiry/Reporting Options	Type	Source
Budgetary Control Analysis Report	BI Publisher Report	BC relational tables
Budgetary Control Exceptions Report	BI Publisher Report	BC relational tables
Review Budget Entries	Online user interface	BC relational tables
Review Budget Transactions	Online user interface	BC relational tables
Review Budget Balances	Online user interface	BC data cubes
Budget Monitor	Online user interface	BC data cubes
Budget Consumed and Funds Available Infolets	Infolets	BC data cubes
Smart View Inquiry	Spreadsheet	BC data cubes
Financial Reports	Financial Reporting Studio	BC data cubes
Budgetary Control Transactions and Balances Real Time Subject Areas	OTBI	BC relational tables

BUDGETARY CONTROL ANALYSIS REPORT

The Budgetary Control Analysis Report displays budget, consumption, and funds available balances for each budget account or project, including the detail transactions that make up the balance. You can interactively filter the report by account, period, or other attributes by clicking on specific values along

the left margin of the report. It is accessed from **Navigator>Scheduled Processes**, or viewed from **Navigator>Reports and Analytics, Shared Folders>Financials>Budgetary Control. I**f the delivered report does not meet your requirements, you can customize the data model or output template for your needs.

BUDGETARY CONTROL EXCEPTIONS REPORT

The Budgetary Control Exceptions Report lets you monitor exceptions that occurred during budgetary control for your organization. It displays counts of budgetary control validation failures by type, along with the activity details. You can interactively filter the report by period or activity by clicking on specific values along the left margin of the report. It is accessed from **Navigator>Scheduled Processes**.

Only reservation failures are included in the delivered report layout. However, you can modify the report layout to include the fund statuses that you are interested in, for example, "W_ADVISORY" for warning insufficient funds status, or funds check failures.

REVIEW BUDGET ENTRIES

This inquiry screen displays budget entries and budget adjustments made to accounts in a control budget. It is accessed by navigating to **Navigator> Budgetary Control** and selecting **Review Budget Entries** in the Tasks pane.

REVIEW BUDGET TRANSACTIONS

This inquiry screen displays transaction details related the budgetary control. It is accessed by navigating to **Navigator> Budgetary Control** and selecting **Review Budget Transactions** in the Tasks pane.

REVIEW BUDGET BALANCES

This inquiry screen displays budgetary control balances and supports drilldown to transaction details. It is accessed by navigating to **Navigator> Budgetary Control** and selecting **Review Budget Balances** in the Tasks pane.

BUDGET MONITOR

The Budget Monitor lets you monitor consumption for those accounts that are especially important to you. If you are monitoring parent level accounts, you can drill to detail accounts and to supporting transactions (requisitions, purchase orders, invoices, journals).

You define a budget account group to indicate the accounts you want to monitor.

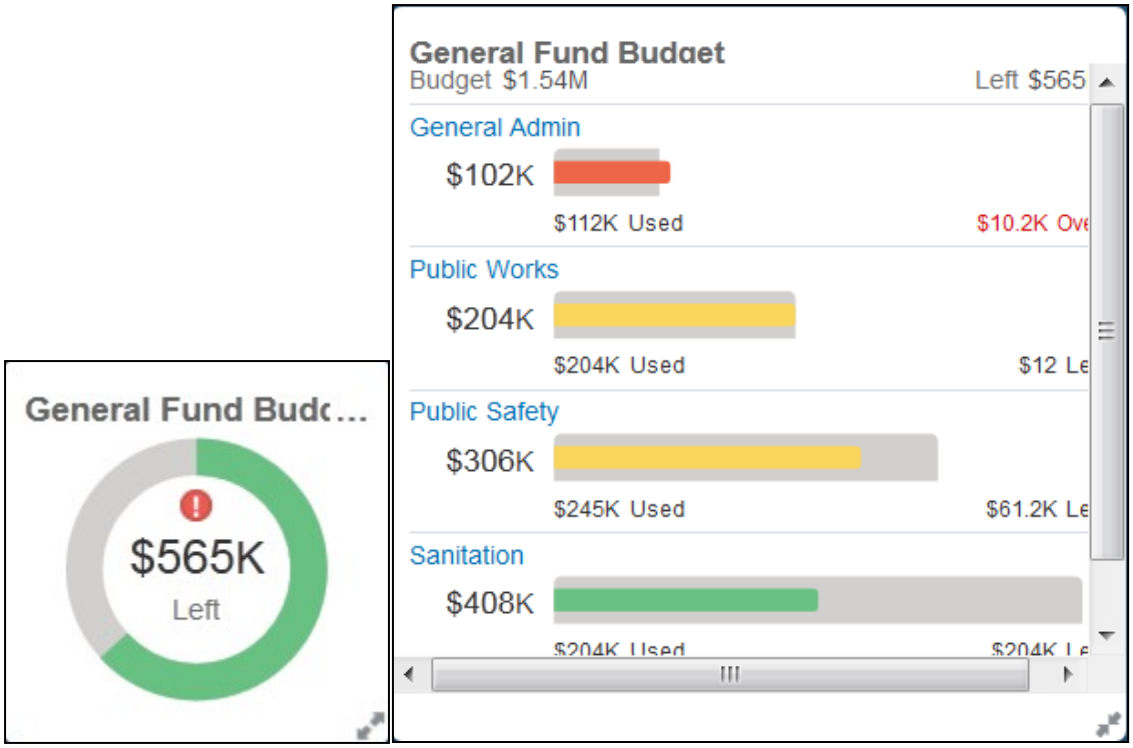
1. Navigate to **Navigator> Budgetary Control**.
2. In the **Budget Monitor region**, go to **Budget Account Group** and click on the drop-down icon, and select **Create**.
3. Complete the fields and save.

4. Go back to the Budget Monitor region and select the budget account group you've defined. Also select the budget period and balance type to view your balances.

5. If your budget account group includes parent values, you can click on the parent values to drill down.

BUDGET CONSUMED AND FUNDS AVAILABLE INFOLETS

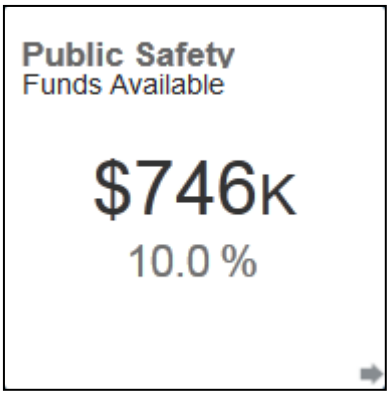
The Budget Consumed infolet displays the budget consumption for a group of budget accounts you choose. You can expand the infolet to see the budget accounts with the highest consumption percentages for the control budget. On the expanded view, you can also view the funds available details by clicking on the budget account link.



To enable the Budget Consumed infolet:

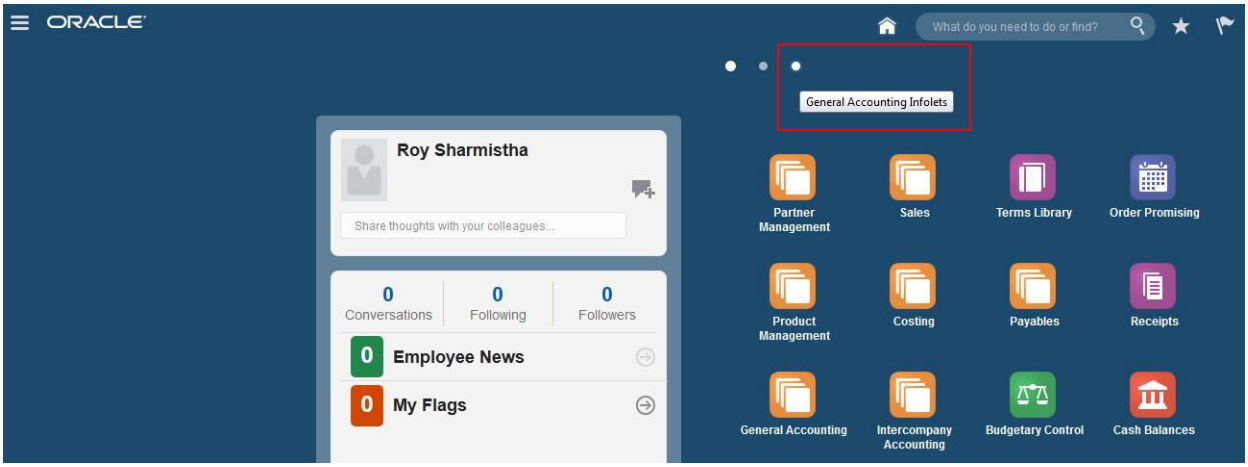
1. In the Create Budget Account Group page, create a budget account group.
2. Select the **Display on my infolet** check box. This automatically includes the budget account group in the Budget Consumed infolet on the General Accounting infolet page. You can display a maximum of five budget account groups.

The Funds Available infolet displays the funds available amount and percentage for a specified budget account. You can click on the funds available amount link to view additional funds available details for the budget account.

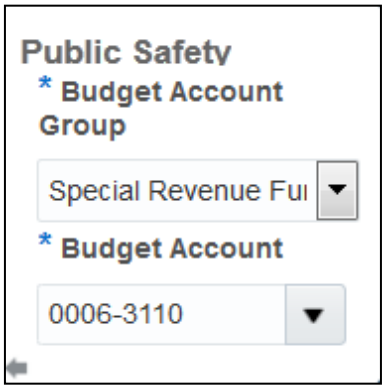


To enable the Funds Available infolet:

1. In the Create Budget Account Group page, create a budget account group. You do not need to check the **Display on my infolet** check box.
2. Navigate to the General Accounting Infolets Dashboard by selecting the appropriate white dot from the Springboard.



3. In the General Accounting Infolets Dashboard, select the Funds Available infolet, click on the arrow at the bottom right corner of the infolet, and select the budget account group and budget account on the back view of the infolet. You can display a maximum of five Funds Available infolets with selected budget accounts from any budget account group.



SMARTVIEW

With SmartView, users can slice and dice account balance information by any segment or hierarchy within the control budget. This Excel plug-in allows users to inquire on real-time account balances in a spreadsheet and also provides drilldown from parent-level account balances to lower level account balances and to the underlying journals.

INSTALLATION AND SETUP

1. Install SmartView Excel plug-in on your computer.
    a. Navigator > General Accounting> Financial Reporting Center> Open Workspace for Financial Reports.
    b. In EPM Workspace, navigate to Tools>Install>SmartView. Download Smart View and install.
2. Obtain Smart View url for your environment
    a. Navigator > General Accounting> Financial Reporting Center> Open Workspace for Financial Reports. Copy the first portion of the url "https:// ..... com"
    b. Append "/workspace/SmartViewProviders" to the end of that portion of the url to get something like: https://xxxx.com/workspace/SmartViewProviders where xxxx is your environment. This is your SmartView url.
3. Connect SmartView to your Oracle ERP Cloud environment.
    a. Open Excel and select the Smart View menu.
    b. Click on the Options icon. In the Advanced tab, Shared Connections URL field, paste your SmartView url.
    c. Click ok.

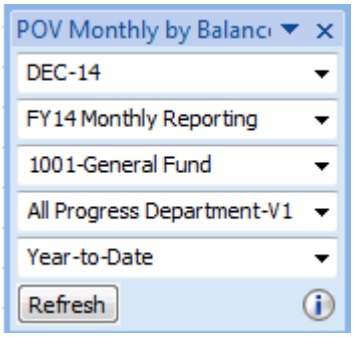
CREATE NEW SMARTVIEW QUERY

1. To create a new query, open a blank spreadsheet, and click on the **Panel** icon in the Smart View menu.
2. Select **Shared Connections** to open the Shared Connections window.
3. In the dropdown list, select **Oracle Essbase**. Expand on **Essbase_FA_Cluster** and select your budgetary control cube. (You can find the name of the data cube for a control budget by going to the Manage Control Budget screen and hovering your cursor over the name of the control budget; help text will appear displaying the chart of accounts name and data cube name for your control budget.)

    Note: A separate budgetary control cube is created for every combination of budget calendar and control budget structure (subset of COA segments selected in control budget definition). If you have three control budgets that have the same budget calendar and control budget structure, they will all reside in the same cube, and the name of the first control budget that was created using the budget calendar/control budget structure combination will be the name of the cube. All budgetary control cube names are prefixed with XCC to differentiate them from General Ledger cubes.
4. Double click on db and more options appear at the bottom of the window.
5. Select Ad Hoc Analysis.
6. Dimensions appear on the spreadsheet, and click on POV to get the POV window.

7. Using the Point of View (POV) window

This Point of View window allows you to select values for your data dimensions, so you can pinpoint the information you want in your Excel analysis. This window can be floating or docked at the top / side of the screen to suit you. Try it by grabbing the title bar and dragging to move or dock the window.



a. Select a dimension in the Point of View (POV) window that represents a segment in your chart of accounts and click the list of values arrow to select a new value.

***Note**: If you hover over the pull-down arrows beside each dimension, you will see the dimension names.*

From the list, click **[…]** to open the **Member Selection** window. The **Members** region shows all hierarchies (trees) and tree versions that have been created for this dimension.

b. Click **[+]** to expand a parent value.

***Note:** When a value appears in more than one tree version of the same dimension, Smart View always uses the unique member path to identify each value. For example, if parent department value 1010 appears in more than one hierarchy, the name of the hierarchy precedes value 1010 to identify which hierarchy it came from. This is important because parent department value 1010 may have different child department values rolling up to it in different hierarchies. The value prefixed by the hierarchy name is referred to as the fully qualified member name. The fully qualified member name is also used when the same value is used in more than one dimension, for example if 99000 is a valid value for both fund and account, it will be shown as fully-qualified member name '[Fund]@[99000]' and '[Account]@[99000]' to distinguish the two.*

c. Select segment values by checking the box next to the value and click the icon to move it across to the Selection region, and also click the icon to take the existing value out of the Selection region, and then click OK to close the window.

d. Click the **Refresh** button. The Smart View query will refresh the account balances for the segment value that you selected. If you selected a parent value, the amounts retrieved are the sum of accounts balances for its children.

e. Investigate some of the other dimensions available in the POV window. Remember to click **Refresh** after changing any member values in order for the changes to be reflected in the balances.

- *Control Budget*

  The *Control Budget* dimension lets you select the control budget(s) for which you want to view data.

- *Time*

  The *Time* dimension lets you select the period(s) in your budget calendar for which you want to view data.

- *Amount Type*

  The Amount Type is set to **Year to Date**. Other options are Period-to-Date, Quarter-to-Date, and Base. **Base** is the same as Period-to-Date.

- *Balance Amount*

  The Balance Amount lets you select whether you want to see the **Budget, Commitment, Obligation, Actual, Funds Available**, or other account balances.

The Point of View window acts like a set of parameters to refine the data in your spreadsheet. When you change values in the point of view, they can be refreshed instantly against the latest data; you do not need to run any batch process to load in new data.

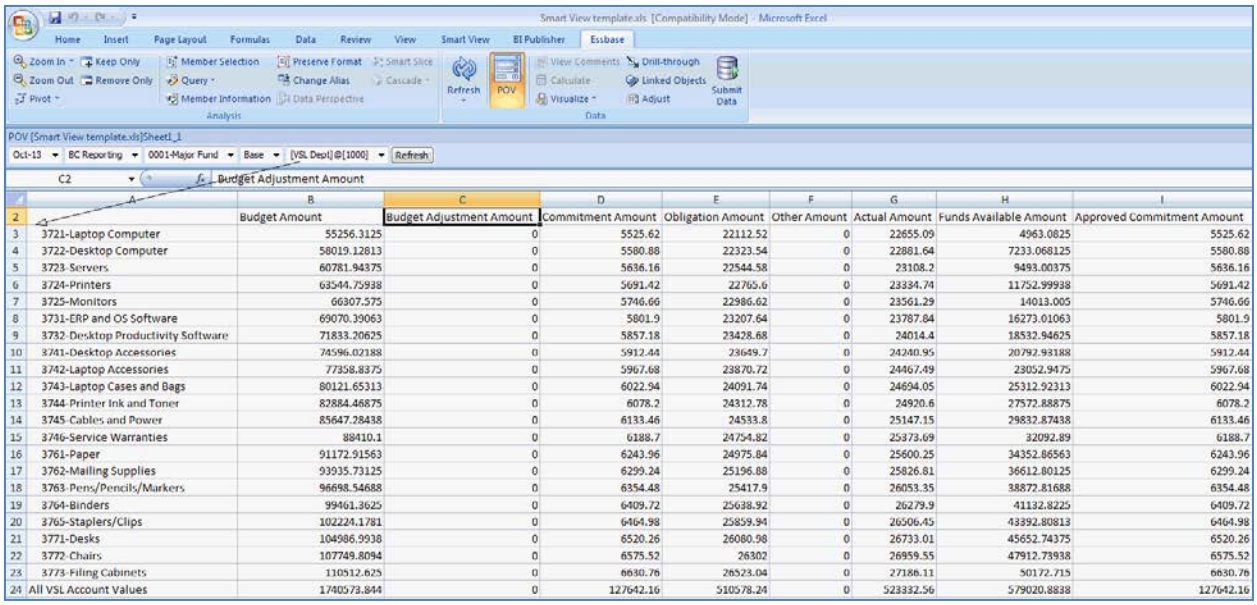
8. Working within the spreadsheet

   Revert the changes you made in the previous step by clicking the **Undo** button in the **Smart View** menu (not the Undo button for Excel), or simply close the spreadsheet without saving it, and then re-open it and log in again.

   The POV is a convenient way of changing your view of the data, but you can also place multiple dimensions within your Excel sheet in order to see multiple member values at once in a report-style layout. Dimensions can be dragged-and-dropped from the POV window onto the spreadsheet, and you can have multiple dimensions in the rows or the columns.

   a. Drag a dimension from the POV window over to the row or column axis of your spreadsheet. When you drop it into place, it will become a new row dimension.

      Note: *If your dimension lands in the wrong place, right-click-and-drag to move it back to where you started and try again – it becomes easier with practice. You also have an* ***Undo*** *button in the Smart View menu (when working in Smart View, use this instead of the standard Undo function in Excel).*



	A	B	C	D	E	F	G	H	I
2		Budget Amount	Budget Adjustment Amount	Commitment Amount	Obligation Amount	Other Amount	Actual Amount	Funds Available Amount	Approved Commitment Amount
3	3721-Laptop Computer	55256.3125	0	5525.62	22112.52	0	22655.09	4963.0825	5525.62
4	3722-Desktop Computer	58019.12813	0	5580.88	22323.54	0	22881.64	7233.068125	5580.88
5	3723-Servers	60781.94375	0	5636.16	22544.58	0	23108.2	9493.00375	5636.16
6	3724-Printers	63544.75938	0	5691.42	22765.6	0	23334.74	11752.99938	5691.42
7	3725-Monitors	66307.575	0	5746.66	22986.62	0	23561.29	14013.005	5746.66
8	3731-ERP and OS Software	69070.39063	0	5801.9	23207.64	0	23787.84	16273.01063	5801.9
9	3732-Desktop Productivity Software	71833.20625	0	5857.18	23428.68	0	24014.4	18532.94625	5857.18
10	3741-Desktop Accessories	74596.02188	0	5912.44	23649.7	0	24240.95	20792.93188	5912.44
11	3742-Laptop Accessories	77358.8375	0	5967.68	23870.72	0	24467.49	23052.9475	5967.68
12	3743-Laptop Cases and Bags	80121.65313	0	6022.94	24091.74	0	24694.05	25312.92313	6022.94
13	3744-Printer Ink and Toner	82884.46875	0	6078.2	24312.78	0	24920.6	27572.88875	6078.2
14	3745-Cables and Power	85647.28438	0	6133.46	24533.8	0	25147.15	29832.87438	6133.46
15	3746-Service Warranties	88410.1	0	6188.7	24754.82	0	25373.69	32092.89	6188.7
16	3761-Paper	91172.91563	0	6243.96	24975.84	0	25600.25	34352.86563	6243.96
17	3762-Mailing Supplies	93935.73125	0	6299.24	25196.88	0	25826.81	36612.80125	6299.24
18	3763-Pens/Pencils/Markers	96698.54688	0	6354.48	25417.9	0	26053.35	38872.81688	6354.48
19	3764-Binders	99461.3625	0	6409.72	25638.92	0	26279.9	41132.8225	6409.72
20	3765-Staplers/Clips	102224.1781	0	6464.98	25859.94	0	26506.45	43392.80813	6464.98
21	3771-Desks	104986.9938	0	6520.26	26080.98	0	26733.01	45652.74375	6520.26
22	3772-Chairs	107749.8094	0	6575.52	26302	0	26959.55	47912.73938	6575.52
23	3773-Filing Cabinets	110512.625	0	6630.78	26523.04	0	27186.11	50172.715	6630.78
24	All YSL Account Values	1740573.844	0	127642.16	510578.24	0	523332.56	579020.8838	127642.16

b. Parent values can be expanded within the spreadsheet to drill down and view the account balances of the child values, or parent values can be collapsed. Either use **Zoom In** from the Essbase menu or double-click on the parent value. Click on a child value and select **Zoom Out** from the Essbase menu toolbar to collapse the child values back into the parent value.

c. From the Smart View toolbar, click **Options** and select the **Member Options** tab. Under the **Zoom In** grouping, you can specify how members of a hierarchy are displayed; for example, you can control whether you zoom in by one level at a time, expand all child levels, or zoom straight to the lowest level of the hierarchy.

   Under the **Data Options** tab, you can control the suppression of data under the **Suppress Rows** grouping. Check the box to suppress the **No Data / Missing**, click **OK** to close the Options window, and refresh your spreadsheet. The accounts with no balances (corresponding cells have #Missing) will be removed from your analysis.

d. You can also pivot the data in the spreadsheet if you want to change the orientation of your view. Use the 

button in the Essbase menu.

   The selected dimension to be pivoted is always moved to the outermost row/column of the opposite axis. This might not always be the most helpful place for your analysis, so the dimensions can also be rearranged in the spreadsheet by dragging and dropping.

e. Dimensions can also be dragged back to the POV window if you would like to remove them from the spreadsheet. Right-click and drag the first cell for the dimension and drop it back to the POV window.

f. You can use Excel's capabilities for calculations on the data in your spreadsheet to calculate totals, averages, variances, etc. The recommended practice is to add calculations after you have finalized your report layout, since adding a new dimension to your Smart View report might mess up your calculations or cause data in them to be lost. You can also use Excel formatting and conditional formatting to change fonts, or the way cells display currencies, percentages, etc.

9. Refreshing the query to see real-time balance information

Smart View has a **Refresh** button on the POV window and on the Essbase toolbar which will instantly update your data with the most current balances stored in the system, so you can reuse your query time and again, knowing that it is always based on accurate account balances.

10. Drilldown to transactions

    You can drill down on an account balance in Smart View directly into Oracle ERP Cloud Budget Balances screen to view the budget transactions that make up the account balance. Click on a cell in the spreadsheet with an account balance. Select the **Drill Through** icon on the Essbase toolbar to drill into the Budget Balances page.

11. Save your spreadsheet.

FINANCIAL REPORTING STUDIO

You can define financial reports to report on your budget, consumption, and funds available balances using Financial Reporting Studio. The reports contain real time data and you can drill from the balances in the reports to supporting transactions (requisitions, purchase orders, invoices, and journals).

INSTALLATION AND SETUP

1. Install Financial Reporting Studio on your computer.
    a. Navigator > General Accounting> Financial Reporting Center> Open Workspace for Financial Reports.
    b. In EPM Workspace, navigate to Tools>Install>Financial Reporting Studio. Download Financial Reporting Studio and install.
2. Open Financial Reporting Studio and connect to your Oracle ERP Cloud environment.
    a. Open Financial Reporting Studio.
    b. Enter your username and password to your Oracle ERP Cloud environment.
    c. In the Server URL field, enter the first portion of the url " https://.....com" from the EPM Workspace url.

CREATE NEW FINANCIAL REPORT

1. Select File>New.
2. Select Insert>Grid.
3. Select the database connection you want to use.
4. Drag and drop your dimensions into the row, column, and page axis.
5. In the report body, select double-click on the cells in the row, column, and page axes and select the values for each.
6. You can add additional rows or columns to hold data, text, or formulas.
7. Save report definition to the folder path Shared Folders>Custom>Financials.

8. View output in Financial Reporting Center or EPM Workspace.

Also reference Financial Reporting Studio documentation:
https://docs.oracle.com/cd/E57185_01/HFRUG/toc.htm

FINANCIAL REPORTING CENTER

The Financial Reporting Center within Fusion General Ledger provides immediate access to financial reports without requiring batch jobs. The flexibility in defining these reports include drag-and-drop capabilities, snapshot reporting, standard output types such as PDF, HTML, and spreadsheets and drill-down access.

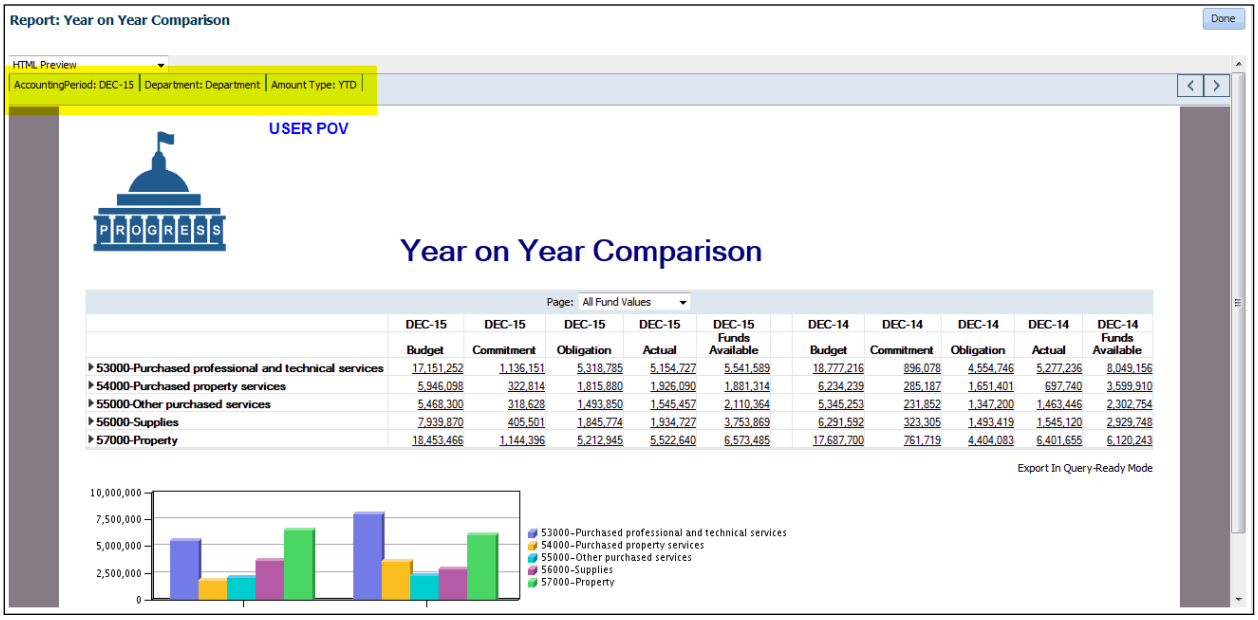
Highlighted Features

- Immediate, integrated access to financial and management reports without the need for concurrent programs or batch jobs.
- Runtime prompts and expansions for instant access to current, relevant data at any level in your accounting hierarchy.
- Group and distribute reports to end users in Books, such as multiple reports for the same cost center, or the same report run for multiple cost centers.
- Drag and drop object-based report creation with advanced formatting and formulas for high-quality multi-dimensional
- Wide variety of report output formats: HTML, PDF, Excel-Query Ready (i.e. Smart View ready), Excel formatted.
- Drill to underlying transactions in Budgetary Control.

FINANCIAL REPORTING – ACCESS LIVE REPORTS

Once you define a report in Financial Reporting Studio, you can view it in Financial Reporting Center (**Navigator>Financial Reporting Center)**. You can search for your report by name or save it to the Favorites list.

After opening a report, across the top of the report pane, you will see a grey band. This is the User Point of View (POV) for your report (which tracks last used value per user for each ‘dimension’).



	DEC-15 Budget	DEC-15 Commitment	DEC-15 Obligation	DEC-15 Actual	DEC-15 Funds Available	DEC-14 Budget	DEC-14 Commitment	DEC-14 Obligation	DEC-14 Actual	DEC-14 Funds Available
53000-Purchased professional and technical services	17,151,252	1,136,151	5,318,785	5,154,727	5,541,589	18,777,216	896,078	4,554,746	5,277,236	8,049,156
54000-Purchased property services	5,946,098	322,814	1,815,880	1,926,090	1,881,314	6,234,239	285,187	1,651,401	697,740	3,599,910
55000-Other purchased services	5,468,300	318,628	1,493,850	1,545,457	2,110,364	5,345,253	231,852	1,347,200	1,463,446	2,302,754
56000-Supplies	7,939,870	405,501	1,845,774	1,934,727	3,753,869	6,291,592	323,305	1,493,419	1,545,120	2,929,748
57000-Property	18,453,466	1,144,396	5,212,945	5,522,640	6,573,485	17,687,700	761,719	4,404,083	6,401,655	6,120,243

If you need to change a value for the User POV, select the tab for that dimension (i.e. Accounting Period, Balance Type, etc). The member selector will pop up. Proceed to navigate the tree to find the appropriate value.

A user viewing the report can change the member value for any of the dimensions on the User POV, so they can personalize the report data to fit their needs.

The User POV dimensions are links, and if you click on them you will pop open the Member Selection window, so you can refine the data that appears on the report. Then, this User POV is tracked for each user and every dimension, and always shows the last selected value the next time you run any report (not just this current report) where that dimension is contained in the User POV. This provides efficiencies because for some users they will always run reports for a particular fund or department.

There is also a concept known as the Grid Point of View (POV). This works like the User POV, except that the Grid Point of View locks the initial value for that report every time you run the report (based on report definition). Grid Point of View allows you to update the value for the current report similar to User POV, but it will not update the last member selected in the User POV settings.

NOTE: A dimension can only exist in one place on a report either row, column, page, User POV or Grid POV. Therefore, for a particular report, the User POV represents every dimension that is not in the row, column and page (and Grid POV).

ⓘ *Please be aware that when you pop open the Member Selection window for the Point of View, you should click either OK or Cancel to close it (do not select the ☒ button for the window).*

If your report is defined with parent values, there will be small grey arrows beside your dimension values, indicating that these are parent values that can be expanded. Expansions are within the financial report itself. This is different than Drill Through to the budgetary control cube and underlying transactions.

If your report is enabled for drill through, then you can drill through to the budgetary control cube and underlying transactions. Drill through is available when you see the link on numeric amounts.

FINANCIAL REPORTING – ACCESS SNAPSHOT REPORTS

In the Financial Reporting Center, you can also view reports that have been run from a Scheduled Batch at a fixed point in time, so they cannot be changed. Note that when the report runs you do not see the Point of View. All the report data is fixed so there are no expansions or drilldowns.

OTBI – BUDGETARY CONTROL TRANSACTIONS AND BALANCES REAL TIME SUBJECT AREAS

Oracle Transactional Business Intelligence – OTBI - exposes a view on top of data structures using the Oracle Business Intelligence server. Business information views are provided so that users can query data without information technology or business analyst support.

Highlighted Features

- Real time ad hoc analysis of transactional and balances data without need for IT resources.
- User-controlled content – add/delete transaction attributes (columns), filter data, add totals and subtotals, define formulas – variances, add columns, subtract columns, etc.
- User-controlled format – sort, re-order columns, conditional formatting of values.
- Reports can be exported to Excel, PDF, PPT, CSV, SML, MHT, or tab delimited formats.

Notes:

- The Budgetary Control Transaction subject area is used to query budgetary control transactions; the Budgetary Control Balances subject area is used to query budgetary control balances.
- You can view concatenated segments for the control budget structure for the transactions or balances. To view the control budget structure segments as individual columns in OTBI reports, perform the BI Extension setup and processes in your Oracle ERP Cloud environment.

CREATE OTBI QUERY

1. Navigate to **Navigator>Tools>Reports and Analytics**.
2. Select **Create Analysis**.
3. Select the **Budgetary Control – Transactions Real Time** or **Budgetary Control – Balances Real Time** subject area.
4. Follow the step-by-step guide and select the columns you want to see in your report, the report format, column order, sorting criteria or filters, and save the report.
5. Find your report in the folder structure. Click on the report name and click **View**.
6. Click on the **arrows** at the bottom of the report to see more rows. You can also try to export it to other formats by clicking on **Export**.

POSITIVE/NEGATIVE SIGNS

Amounts in the Budgetary Control module are displayed as positive or negative. Amounts in Subledger Accounting and General Ledger modules are displayed as Debits or Credits. Following are examples to illustrate how Budgetary Control handles Debit and Credit amounts.

- Budgetary Control calculates Funds Available using the following formula, where Consumption is the equivalent of commitment, obligation, and expenditure balances, originating from requisitions, purchase orders, invoices or journals.

Budget – Consumption = Funds Available

Expense Account Type Example

		Budget	Consumption	Funds Available	Calculation
Load Budget		1000	0	1000	1000 – 0 = 1000
Journal Debit	**Journal Credit**				
100			100	900	1000 – 100 = 900
	200		-200	1100	900 – (-200) = 1100
-300			-300	1400	1100 – (-300) = 1400
	-400		400	1000	1400 – 400 = 1000

Revenue Account Type Example

		Budget	Consumption	Funds Available	Calculation
Load Budget		1000	0	1000	1000 – 0 = 1000
Journal Debit	**Journal Credit**				
	100		100	900	1000 – 100 = 900
200			-200	1100	900 – (-200) = 1100
	-300		-300	1400	1100 – (-300) = 1400
-400			400	1000	1400 – 400 = 1000

Note: If you enable budgetary control for accounts with Asset account type, they will behave like the Expense example. If you enable budgetary control for accounts with Liability or Equity account type, they will behave like the Revenue example. Revenue budget amounts should be loaded into Budgetary Control module as positive numbers.

16 BC: YEAR END MAINTENANCE

Decide whether you want to create a new control budget for the new fiscal year, or simply extend the end date of the existing control budget to include the new fiscal year. Here are the advantages of each method:

Define New Control Budget If…

- the control budget attributes (i.e. budget manager, control level, supplemental rules, options) are changing from one fiscal year to the next
- security/access to old budget is changing compared to new budget
- you want a clear view of whether old budget is impacted or new budget is impacted by transactions
- you want to see each year's budget as distinct and separate with a clean cutoff

Extend End Date of Current Control Budget If…

- the control budget attributes (i.e. budget manager, control level, supplemental rules, options) stay the same from one fiscal year to the next
- security/access to old budget stays the same compared to new budget
- you perform a lot of analyses across fiscal years. Smart View and Financial Reporting works more efficiently when data resides in the same control budget because the user only needs to change the time dimension to view data across years. Having data in multiple control budgets would require users to specifically select a different control budget when querying data across fiscal years.

Carry Forward Budgetary Control Balances and Transactions

- Refer to the **Budgetary Control Carry Forward Whitepaper** (MOS Doc ID 2208855.1) for instructions on how to carry forward budgetary control transactions and balances.

17 BC: INITIALIZING COMMITMENT AND OBLIGATION BALANCES

For new Oracle ERP Cloud implementations, you may have commitment and obligation balances that need to be brought over from legacy systems. There are different ways to initialize the funds reserved balance and encumbrance accounting balance:

1. **New Transaction Flows** - Enter open transactions in Fusion from the very beginning. If you had open requisitions in your legacy system, enter them as new requisitions in Oracle ERP Cloud. If you had open purchase orders that originated from requisitions in your legacy system, enter them as new requisitions in Oracle ERP Cloud and process them to be purchase orders. If you had open supplier invoices in your legacy system, enter them as new invoices in Oracle ERP Cloud and match them to new purchase orders created in Oracle ERP Cloud. When these transactions go through the budgetary control and/or encumbrance accounting process, funds are reserved, and encumbrance accounting is created.

2. **New Transactions** - If you had open requisitions in your legacy system, enter them as new requisitions in Oracle ERP Cloud. If you had open purchase orders that originated from requisitions in your legacy system, enter them as new purchase orders. When these transactions go through the budgetary control and/or encumbrance accounting process, funds are reserved, and encumbrance accounting is created. But note if you entered a purchase order without entering the upstream requisition, the funds reserved and encumbrance accounting from the requisition would not be reversed automatically because the original requisition does not exist in Oracle ERP Cloud. If you had open supplier invoices in your legacy system, enter them as new invoices in Oracle ERP Cloud (invoices cannot be matched to purchase orders because the original purchase order does not exist in Oracle ERP Cloud).

3. **New Balances** – Identify open commitment and obligation balances from your legacy system and enter balances as SLA or GL encumbrance journal entries in Oracle ERP Cloud. When journals are posted, funds are reserved in Budgetary Control module. These balances are not linked to the underlying transactions however (i.e. requisitions, purchase orders, supplier invoices). So, when the related transactions are entered in Oracle ERP Cloud, consumption is recorded again, and you will need to manually liquidate commitment and obligation balances from the upstream transactions until the transaction cycle is complete. Furthermore, if you load an initial obligation balance into Oracle ERP Cloud without entering the open purchase order transaction, they may need to manually enter an accrual journal entry at the end of every period until the supplier invoice is processed.

18 BC: REVENUE BUDGETS

Refer to the Managing Revenue Budgets whitepaper (MOS Doc ID 2394259.1).

19 BC: BUDGETARY CONTROL CUBE PROGRAMS EXPLAINED

The following programs are available to help you maintain the budgetary control data cubes.

Name of Program	Purpose
Prepare Control Budget Definition	Cannot be submitted manually in Scheduled Processes window. Submitted automatically when a control budget is put into use. It creates a new cube or adds the control budget to an existing cube.
Prepare control Budget Balances Cube by Control Budget	Use this process when in doubt of what to run. It determines if a control budget should be added to an existing cube or a new one. It transfers balances if balances exist. It rebuilds the necessary dimensions. Parameter: Control budget

Create Budgetary Control Balances Cube	Run this process if no cube is created for your control budget. If balances already exist for this control budget, run the process **Transfer Control Budget Balances by Essbase**. Parameters: Budget chart of accounts, budget calendar, from period. (You also run this process if you have permanently closed control budgets that you want to remove from the data cube.)
Transfer Control Budget Balances to Essbase	If **Transfer Budget Balances to Budget Cubes Continuously** process is not running in Scheduled Processes window, then you need to run this program after importing budgets, or after running budgetary control validation. Parameter: Control budget, From budget period
Transfer Budget Balances to Budget Cubes Continuously	Transfers balances continuously to the cubes.
Rebuild Budget Calendar Dimension	If the calendar used by a control budget is changed, (i.e. periods added in GL) run this process to update the calendar cube dimension. Parameter: Budget calendar
Rebuild Budget Chart of Accounts Dimension	If there is a change to a control budget's segment value set (i.e. added new values to the segment value set), run this process to update the budget chart of accounts cube dimension. Parameter: Value set, Publish detail values only
Rebuild Control Budget Dimension	If there is new control budget created and it should be part of an existing cube, then run this process to add the control budget to the cube dimension. Parameter: None

20 EA: ENCUMBRANCE ACCOUNTING SETUP

Assuming you have already configured the General Ledger module, these are additional steps to set up Encumbrance Accounting.

1. Enable encumbrance accounting for ledgers, business units assigned to a ledger, and/or transaction types - see **Chapter 8: BCEA – Enabling Budgetary Control and Encumbrance Accounting**.

2. Encumbrance journals are created based on the **subledger accounting method** assigned to the ledger. You can assign one of the following seeded subledger accounting methods:
    - Standard Accrual
    - Standard Accrual with Encumbrances

The differences between the subledger accounting methods are shown in the following table:

Enable Encumbrance Accounting	Subledger Accounting Method	Requisition/PO Journal Entries Automatically Created	GL/SLA Manual Encumbrance Journal Entries Allowed
No	Standard Accrual	No	No
Yes	Standard Accrual with Encumbrances	Yes	Yes
Yes	Standard Accrual	No	Yes

3. Ensure the subledger accounting method for your ledger is in **Active** Status. Also ensure the rules for Payables, Purchasing, Receipt Accounting, and Project Costing are in **Active** status. If not, activate them.
4. If using period end accrual, ensure Payables is set up for **Period End Accrual** in the **Manage Common Options for Payables and Procurement** setup page, or else the item account will not default onto the invoice distribution.
5. If using accrue at receipt, ensure Payables is setup for **Accrue Expense Items: At Receipt** in the **Manage Common Options for Payables and Procurement** setup page. Enable budgetary control for the receiving business function and transaction types in the Edit Budgetary Control and Encumbrance Accounting page. Define custom Receipt Accounting rules.
6. Open periods in Payables and General Ledger before processing transactions and accounting. Also open the encumbrance year in the **Manage Accounting Periods** page.
7. Set up new **encumbrance types** in the **Manager Encumbrance Types** setup page if needed.

Note: If your accounting configuration includes a secondary ledger, you can enable encumbrance accounting for the secondary ledger by following steps 1-3 and 6 above for the secondary ledger. If you do not want to enable encumbrance accounting for your secondary ledger, then do one of the following:

- Go to Functional Setup Manager and selecting the **Manage Subledger Accounting Options** task. In the page that opens, select your secondary ledger, and select the row for Purchasing, and click on Accounting Options column. In the page that opens, uncheck the **Subledger Accounting Enabled** box. Save and close.
- Copy and update the **Standard Accrual with Encumbrances** subledger accounting method by editing the journal entry rule for requisitions and purchases orders with a journal line condition that is always false (i.e. 0>1). This will prevent the creation of accounting lines for requisitions and purchase orders in the secondary ledger.

21 EA: ENCUMBRANCE ACCOUNTING FOR TRANSACTIONS

CREATE ACCOUNTING FOR REQUISITIONS, PURCHASE ORDERS, RECEIPTS AND INVOICES

1. Login in with a user whom has access to the transactions (requisitions, POs, receipts, invoices) for which you want to create encumbrance accounting.
2. Navigate to **Navigator>Tools>Scheduled Processes**.
3. Click on **Schedule New Process** button.
4. Search and select **Create Accounting** program.
5. For the **Subledger Application** field, enter **Purchasing** for requisitions and purchase orders, **Receipt Accounting** for receipts, **Payables** for invoices.
6. Submit the process.
7. In the Search Results window, you will see a few processes spawned. Find the process called **Create Accounting Execution Report**. Highlight that row and scroll down to view the Create Accounting Execution Report. If the report contains errors, please fix the errors and submit the **Create Accounting** process again.

VIEW ACCOUNTING FOR REQUISITIONS, PURCHASE ORDERS, RECEIPTS AND INVOICES

1. Login in with a user whom has access to the transactions (requisitions, POs, receipts, invoices) for which you want to review encumbrance accounting.
2. Navigate to **Navigator>Payables>Invoices**, **Navigator>Costing>Receipt Accounting** or **Navigator>General Ledger>Journals.**
3. In **Task** pane, select **Review Journal Entries** in Payables or Receipt Accounting, or **Review Subledger Journals** in GL.
4. For the **Journal Source** parameter, enter **Purchasing** for requisitions and purchase orders; **Receipt Accounting** for receipts, or **Payables** for invoices.
5. In the Search Results region, highlight the row for your transaction. Scroll down to view the journal entry for your transaction.
6. Drilldown to Payables invoices and receipts is supported, but drilldown to requisitions and purchase orders is not.

22 EA: RECEIPT ACCRUAL

The **Manage Common Options for Payables and Procurement** setup page is where you select whether to accrue at receipt or period end. The following describes the behavior for Encumbrance Accounting for receipt accrual. Please refer to Chapter 13 for budgetary control behavior.

If accruing at receipt and Encumbrance Accounting is enabled, when the Create Accounting is run for the receipt, the purchase order encumbrance entry is liquidated, and the actual expense accounting entry is recorded.

If accruing at period end, the Period End Accrual process generates subledger accounting entries to accrue expenses for uninvoiced receipts at the end of the period for reporting purposes. The accrual entries are reversed at the beginning of the next period.

When encumbrance accounting is enabled, an encumbrance obligation journal entry that represents the PO amounts that have been received but no invoiced is created. This encumbrance entry is also reversed at the beginning of the next period. Following are steps for the period end accrual process.

1. Close the Payables period. (This is recommended, but not required.)
2. Payables Manager – Submit the **Transfer Costs to Cost Management** process in the Scheduled Processes window to transfer cost information from Payables to Cost Management.
3. Cost Accountant – Submit the **Transfer Transactions from Receiving to Costing** process in Scheduled Processes window to transfer transaction details from receiving to costing.
4. Cost Accountant - From the **Receipt Accounting work area** (under the Costing section in the Navigator), select the task **Create Receipt Accounting Distributions** to create accounting in final mode.
5. Cost Accountant – From the **Receipt Accounting work area**, navigate to the **Create Un-invoiced receipt accrual** screen and submit the process by selecting the Bill-to Business Unit and Accounting Period.
6. Cost Accountant - Verify results by querying for your transaction from the **Review receipt accounting distributions** screen.
7. Cost Accountant - In the **Receipt Accounting work area** go to **Create Entries for Receipt accounting** to generate journal entries. Check the journal entries from the **Review Receipt Accounting Distributions** screen, **Journal Entries** tab, by querying for your transaction.

Note: The following scenario requires some special handling and only applies if all three criteria are met:

- You use period end accrual and have Budgetary Control enabled for the period end accrual journal entries.
- You are crossing fiscal years and are carrying forward PO obligations in Budgetary Control,
- You have purchase orders that you are carrying forward where the quantity delivered is greater than the quantity billed. (If all of the purchase orders that you are carrying forward have quantity delivered equal to or less than quantity billed, there is nothing to accrue, so the steps below do not apply.)

Execute these steps:

First, execute the **Carry Forward Purchase Order Budgetary Control Balances** process. This finally closes the PO and re-opens it in the new year. Simultaneously, Budgetary Control liquidates obligation funds reserved in the prior year and reserves funds for the obligation in the new year. Also run **Create Accounting** process for the PO to generate the encumbrance journal entries that liquidate the encumbrance in the prior year and record the encumbrance in the new year.

Next, execute the period end accrual process described in the seven steps above; this should generate the actual accrual journal and the encumbrance liquidation journal for the prior year. If you enable budgetary control for these journals and accounts, Budgetary Control will liquidate obligation funds reserved and record the expenditure in the prior year.

At this point, prior year obligation funds reserved are liquidated twice in Budgetary Control and the corresponding prior year encumbrance entries in General Ledger are also liquidated twice. Normally you would reverse the actual accrual journal and the encumbrance liquidation journal in the new year. The reversal of the encumbrance liquidation journal causes new year obligation funds to be reserved twice in Budgetary Control and the encumbrance entries in General Ledger are also created twice.

To fix this, you should reverse the encumbrance liquidation journal in the prior year by changing the period for the encumbrance journal batch in General ledger to the last period in the prior year; posting this journal will initiate budgetary control. This will ensure the prior year obligation reserved funds in Budgetary Control are only liquidated once, and the prior year encumbrance entries in General Ledger are only liquidated once. It will also ensure the new year obligation reserved funds in Budgetary Control are only created once, and the new year encumbrance entries in General Ledger are only created once. You should still reverse the actual accrual journal in the new year.

23 EA: CARRY FORWARD

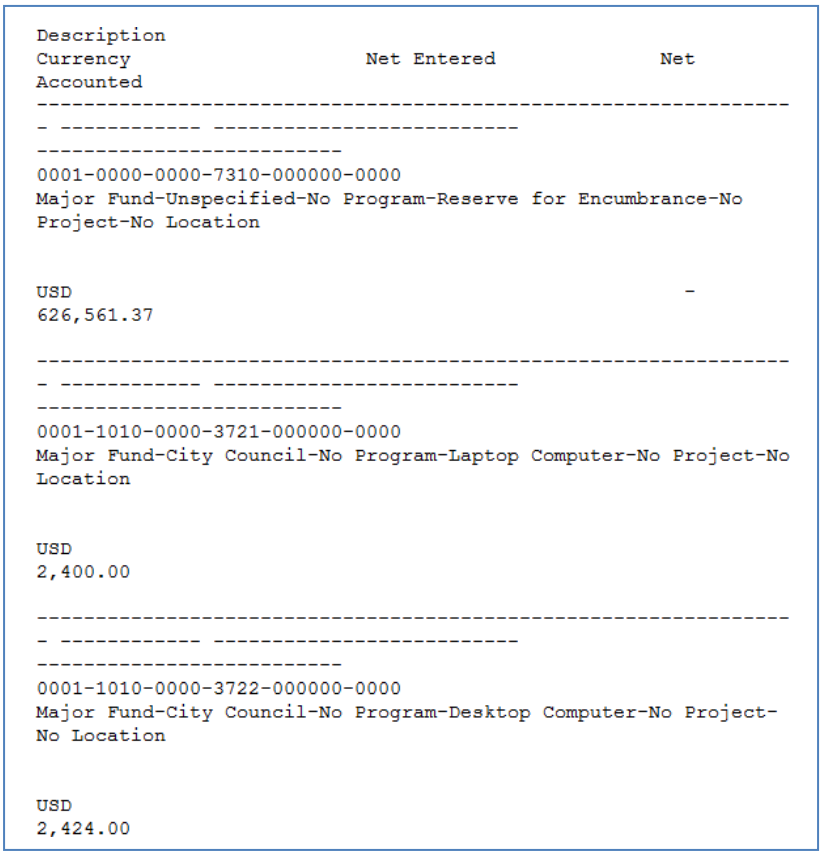
The **Encumbrance Year End Carry Forward** process carries forward year end encumbrance balances. Please consider these implementation decisions:

1. If you are implementing budgetary control only (not implementing encumbrance accounting), do not use the **Encumbrance Year End Carry Forward** process because it is only applicable to encumbrance accounting balances. Refer to the **Budgetary Control Carry Forward Whitepaper** (MOS Doc ID 2208855.1) for instructions on how to carry forward budgetary control transactions and balances.
2. If you are implementing encumbrance accounting only (not implementing budgetary control), then you may consider using the **Encumbrance Year End Carry Forward** process if you have the requirement to carry forward commitment and/or obligation encumbrance amounts.
3. If you are implementing both budgetary control and encumbrance accounting, and you want to carry forward balances in both budgetary control module and general ledger, refer to the **Budgetary Control Carry Forward Whitepaper** (MOS Doc ID 2208855.1) for instructions on how to carry forward budgetary control transactions and balances.

Note: The General Accounting Manager role provides access to the **Encumbrance Year End Carry Forward** process.

Steps to define and submit Encumbrance Year End Carry Forward:

1. Navigate to **Navigator> General Accounting>Budgetary Control**.
2. Select the task **Encumbrance Year End Carry Forward.**
3. Click on the **Create** icon**.** Define your rule for carry forward.
4. Save the rule.
5. Click on the **Generate** button. You can run the process in Preview or Final mode. You must close the last budget period of the old fiscal year before you can run the process for that period in non-preview mode.
6. Click the **Submit** button.
7. Navigate to **Navigator>Scheduled Processes** to view the output file which includes a report of the encumbrance balances that would be carried forward.



```
Description
Currency                    Net Entered              Net
Accounted
-------------------------------------------------------------------
- ------------ --------------------------
--------------------------
0001-0000-0000-7310-000000-0000
Major Fund-Unspecified-No Program-Reserve for Encumbrance-No
Project-No Location


USD                                                        -
626,561.37

-------------------------------------------------------------------
- ------------ --------------------------
--------------------------
0001-1010-0000-3721-000000-0000
Major Fund-City Council-No Program-Laptop Computer-No Project-No
Location


USD
2,400.00

-------------------------------------------------------------------
- ------------ --------------------------
--------------------------
0001-1010-0000-3722-000000-0000
Major Fund-City Council-No Program-Desktop Computer-No Project-
No Location


USD
2,424.00
```

24 EA: FINANCIAL REPORTING, INQUIRY AND ANALYSIS

All financial reporting, CAFR reporting and reports that require fully accounted transactions should be performed in General Ledger. To perform Budget vs. Actual reporting from General Ledger, you will need to load budget amounts into General Ledger.

ENCUMBRANCE ACCOUNTING BALANCES

Reporting on encumbrance accounting entries and balances is done in the General Ledger module. Balance Sheet, Statement of Net Assets, Statement of Cash Flows, Statement of Activities, and CAFR reporting are handled in General Ledger because these reports include asset, liability, equity, and revenue types of accounts, which are not covered in the Budgetary Control module (which only includes expense accounts).

Funds Available balance is not maintained in General Ledger; it is only automatically maintained in Budgetary Control module. However, you can calculate funds available balances in General Ledger reports by loading budget data into General Ledger and defining a formula in a Smart View spreadsheet or Financial Reporting Studio report that subtracts encumbrance and actual balances from the budget balance.

General Ledger stores its balances in both relational tables and in multi-dimensional data cubes for dynamic reporting. The General Ledger relational balances tables and data cubes store encumbrance and actuals balances based on the accounting calendar and chart of accounts for each ledger. A separate data cube is maintained in General Ledger for every unique combination of accounting calendar and chart of accounts. When accounting is created for transactions (requisitions, purchase orders, invoices) and encumbrance or actual journal entries are posted in General Ledger, the relational balances tables and data cubes are updated for the affected account combinations and accounting period.

Data stored in General Ledger can be viewed from any of the following screens or reports.

Refer to the user documentation at this link for more details:
http://docs.oracle.com/cloud/latest/financialscs_gs/financialscs_report.htm.

Inquiry/Reporting Options	Type	Source
Trial Balance, Account Analysis, Journal Entries Reports	BI Publisher Reports	GL relational tables
Inquire on Detail Balances	Online user interface	GL relational tables
Inquire on Journal Lines	Online user interface	GL relational tables
Inquire and Analyze Balances (Account Inspector)	Online user interface	GL data cubes
Account Monitor (no encumbrance)	Online user interface	GL data cubes
Smart View Inquiry	Spreadsheet	GL data cubes
Financial Reports	Financial Reporting Studio	GL data cubes

General Ledger Real Time Subject Areas	OTBI	GL relational tables and data cubes

BUDGET VS ACTUAL REPORTING

Budgetary control only includes expense accounts included in your control budgets. If your budget vs. actual reporting includes revenue accounts or other accounts not included in your control budgets, or you report account balances at a level that is different from that in your control budgets, then you must load budget data into General Ledger and perform budget vs. actual reporting in General Ledger. In General Ledger, you can view budget and actual balances in the GL data cube from Account Monitor, Smart View, or Financial Reporting Studio/Financial Reporting Center.

GASB 34 ASSET ACCOUNTING

Please contact Oracle Support for information regarding GASB 34 Asset Accounting if your customer has the requirement.

25 ADDITIONAL RESOURCES

BUDGETARY CONTROL AND ENCUMRANCE ACCOUNTING CONFIGURATION BEST PRACTICES

For additional help in configuring budgetary control and encumbrance, and specific sample implementations, see: Oracle Budgetary Control and Encumbrance Accounting Configuration Best Practices.

TURNING ON BUDGETARY CONTROL OR ENCUMBRANCE ACCOUNTING AFTER GO-LIVE

If you want to turn on Budgetary Control or Encumbrance Accounting after you have gone-live on Oracle ERP Cloud and have processed requisitions, purchase orders, Payables invoices, and journals, they need to perform an initialization process. Please contact Oracle Support for the **Enabling Fusion Budgetary Control and Encumbrance Accounting** whitepaper for the procedure and things to consider.

ORACLE ERP CLOUD BUDGETARY CONTROL – A CASE STUDY

Oracle has provided a case study for your review: Oracle Fusion Budgetary Control - A Case Study.

ORACLE SUPPORT KNOWLEDGE BASE

Log into https://support.oracle.com and search for articles and troubleshooting tips for the **Oracle Fusion Budgetary Control** and **Oracle Fusion General Ledger** products.

QUICK REFERENCE FOR ORACLE FUSION BUDGETARY CONTROL DOCUMENTATION

My Oracle Support Doc ID 2195106.1

IMPLEMENTING AND USING ORACLE FUSION BUDGETARY CONTROL FAQS

My Oracle Support Doc ID 2193107.1

 Oracle is committed to developing practices and products that help protect the environment

Budgetary Control and Encumbrance Accounting Implementation Guide
August 2019

Hardware and Software, Engineered to Work Together