


## FBIC Allocation Process

Bureau of State Accounting Operations and the Division of Budget  
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## FBIC Automation

### Overview

- Implemented July 1, 2018
- Generates journal entries to the General Ledger
- Real-time basis
- Source Code of 'FIC'
- Based on PS disbursements
- Picks up any movement of PS since the prior FBIC run process



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## FBIC Assessment Rates

### Fiscal Year Setup

- New Standard rates - entered by the Division of Budget into SFS at the beginning of each SFY
- Require a special rate or waiver??
  - ❖ Agency should copy over existing waivers from the current year
  - ❖ Agency enters new waiver request each fiscal year
  - ❖ Agency approves waiver request
  - ❖ Request gets routed to DOB for further review and approval



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**FBIC Assessment Rates Con't**

**Considerations**

- Requested a special rate or waiver in the past??
  - ❖ Agency should anticipate receiving that special rate or waiver for the current year
  - ❖ Agency will be notified by DOB when to begin entering waivers for the budget year
  - ❖ Holds true for agency receiving a suballocation or a portion of federal grant from another state agency



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**FBIC Assessment Rates Con't**

**Agency Follow-up**

- Verification of rates within SFS
  - ❖ Current and prior year rates may be found within the FBIC WorkCenter Dashboard
  - ❖ Review waivers in SFS
    - ❖ Waiver Rate page of FBIC WorkCenter Dashboard
    - ❖ FBIC\_WAIVER\_RATE query
  - ❖ Questions on rates?
    - ❖ Directed to agency DOB Examiner



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**Pre-Awards**

**Overview**

- Federal Program Spending that occurs prior to actually receiving an award from the Federal Government
- Strictly for awards received annually and on an on-going basis
- Utilized only for costs that will be reimbursed by the Federal Government



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**Pre-Awards**

**Initial Request and Follow-up**

- Agency fills out AC3286-S
  - ❖ Send to OSC for set-up
- Upon receiving the award
  - ❖ Immediately notify OSC by sending updated AC3286-S
- Costs must be associated with an active Federal Award contract prior to State Fiscal Year End
- If award is not received, all charges must be moved immediately

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**Redirects**

**Utilization**

- If an agency has a need to charge FBIC to another funding source
- Eliminates need to do journal entries after FBIC process has run
- May be updated or inactivated throughout the fiscal year



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**Redirects**

**Creation**

- Agencies create each fiscal year prior to April 1
- Use of the General Fund is not allowed
- Must be unique to a specific Business Unit (BU)
- Within the Redirect Set, multiple redirects can be created
- FBIC process picks up the most recent Effective Dated row – regardless of being active or inactive
- Review using FBIC\_REDIRECT\_MAINTENANCE and FBIC\_REDIRECT\_SETUP queries

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### FBIC Errors

#### Overview

- FBIC journal splits the charges
  - ❖ All lines that can post successfully are in one journal
  - ❖ Errored lines are in a separate journal for agency review and action
- To be addressed within **three business days** of whichever is the shorter period:
  - ❖ Most recent FBIC allocation
  - ❖ By month end



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### FBIC Errors

#### Types

- Budget Check
  - ❖ Appropriation/Segregation Ledgers
    - ❖ KK\_APPROP
    - ❖ KK\_SEG
  - ❖ Agency Control Ledgers
    - ❖ KK\_AGY
    - ❖ KK\_PLAN
    - ❖ KK\_OP\_ORG
  - ❖ Project Budget Ledgers
    - ❖ KK\_PRJP
    - ❖ KK\_PRJC



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### FBIC Errors

#### Types Con't

- Invalid Chartstrings
  - ❖ Chartfield within the charge line does not exist in SFS



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**FBIC Errors**  
**Monitoring**

- Monitor errors using the FBIC\_JRNL\_ERROR\_RPT query
- Failure to clear timely will result in accrued FBIC errors
- Will ease later reconciling issues
- Avoid similar errors with future FBIC process runs
- All lines must successfully pass budget check at the same time before the journal will post

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**FBIC Errors**  
**Clearing**

- Appropriation/Segregation Ledgers
  - ❖ Increase appropriation/segregation via budget journal or move the charges
    - ❖ If moving budget authority into a PS Account, also move authority for Fringe and Indirect
    - ❖ Request that Fringe and Indirect are lined out in agency budgets
    - ❖ Request authorization to move authority to any Account value

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**FBIC Errors**  
**Clearing Con't**

- Project Budget Ledgers –
  - ❖ Increase project budget via budget journal or move charges
  - ❖ If Project Budget Definition end date issue, submit AC-3286S to OSC Federal Grants mailbox. Closed awards need to have PS charges moved to an open award or state funded source

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### FBIC Errors

#### Clearing Con't

- Agency Control Ledgers
  - ❖ Increase control allowance, move charges, make sure agency control budget exists
- Invalid Chartstrings
  - ❖ Check Redirect chartstrings are valid
  - ❖ Correct the Redirect Chartstring or inactivate the Redirect



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### FBIC Errors

#### Lapsing

- Lapsing Appropriations
  - ❖ Errors MUST be cleared prior to the lapsing event
  - ❖ Budgets will not be opened to clear errors



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### FBIC Errors

#### Fiscal Year End

- Fiscal Year End
  - ❖ Errors MUST be cleared prior to fiscal year end
  - ❖ If not cleared, the FBIC journal is "recreated" in SFS once blackout has concluded. The new FBIC journal will pick up the new FBIC standard rates set in SFS for the new fiscal year
  - ❖ These new journals do not utilize the old fiscal year rates



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## FBIC WorkCenter Dashboard

### Overview



- Within Navigator menu –

General Ledger\  
FBIC WorkCenter Dashboard\  
Reports/Query tab

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## FBIC WorkCenter Dashboard

### Queries

- Query manager link
- ❖ Search 'FBIC'

Query Manager

Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Query | Create New Query

\*Search By Query Name begins with FBIC

Search
[Advanced Search](#)

- ❖ Lists all FBIC queries as shown on the FBIC WorkCenter Dashboard page

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## FBIC WorkCenter Dashboard

### Queries Con't

#### FBIC Queries Available

- FBIC\_STANDARD\_RATE
- FBIC\_WAIVER\_RATE
- FBIC\_REDIRECT\_MAINTENANCE
- FBIC\_REDIRECT\_SETUP
- FBIC\_TRANSACTIONAL\_DETAIL
- FBIC\_TRANSACTIONAL\_SUMMARY
- FBIC\_JRNL\_ERROR\_RPT

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### FBIC WorkCenter Dashboard Reports

- Links on FBIC WorkCenter Dashboard page
  - ❖ Types of Reports
    - ❖ FBIC Error
    - ❖ FBIC Transaction – Detail & Summary
    - ❖ FBIC Redirect
    - ❖ Analysis
    - ❖ FBIC Waiver & Standard Rates



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### Adjusting FBIC Charges Overview

- FBIC charges incorrect due to:
  - ❖ Incorrect rate
  - ❖ Waiver not applied
- Agency must notify DOB Examiner
- Agency must update rate or waiver in SFS



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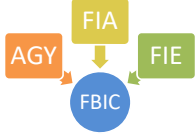
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### Adjusting FBIC Charges Source Types

- Have a need to move PS or FBIC charges??
- Three Journal Source Types available
  - ❖ AGY
  - ❖ FIA
  - ❖ FIE



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### Adjusting FBIC Charges Source Types Con't

- AGY – to move PS charges AND FBIC charges are to follow
  - ❖ Utilize for PS movement only – ONLY utilizing PS Account values
  - ❖ IF FBIC Account Values are used; the journal will be automatically denied
- FIA – to move FBIC charges WITHOUT moving PS charges
  - ❖ Utilize for FBIC movement ONLY
  - ❖ ONLY use FBIC Account Values, single non-MSCO1 agency, Non-General Fund
  - ❖ If PS Account Values, the General Fund, Multiple BU's, or using MSC01 is used; the journal will be automatically denied



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### Adjusting FBIC Charges Source Types Con't

- FIE – to move PS charges WITHOUT automatically generating FBIC allocations
  - ❖ Should NOT be used without DOB consent
  - ❖ Waiver should be submitted in these instances
  - ❖ If FBIC Account Values are used; the journal will be automatically denied



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### Adjusting FBIC Charges Source Types Con't

Chart of Accounts				
		FBIC Account + General Fund (10050)	PS Account	FBIC Account, Non-General Fund
Journal Source Type	AGY	Deny; Please contact DOB Examiner	Approve	Deny; Please contact GSC@budget.ny.us
	FIA	Deny; Please contact DOB Examiner	Deny; FIA is for FBIC account codes only	If single, non-MSCO1 agency, Approve If MSO1 or multi-agency, Deny; please contact GSC@budget.ny.gov
	FIE	Deny; Please contact DOB Examiner	Approve	Deny; Please contact GSC@budget.ny.us



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### Reference

#### GFO Sections

- IV.5.A General State Charges – Employee Benefits
- IX.3.A Establish & Maintain Federal Grants in SFS for Non-Onboarding Agencies – Pre-Award Spending
- IX.7.C Fringe Benefits and Indirect Costs
- VII.9 Fringe Benefits and Indirect Costs
- VII.9.A Fringe Benefits and Indirect Costs Automation
- XV.3 Lapsing Transaction Deadlines



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### Contacts

- Division of Budget
  - ❖ Robb Fetterly – [Robert.Fetterly@budget.ny.gov](mailto:Robert.Fetterly@budget.ny.gov) – 518-408-2091
- Office of the State Comptroller
  - ❖ Karen Kellogg – [kkellogg@osc.ny.gov](mailto:kkellogg@osc.ny.gov) – 518-474-3099
  - ❖ Sending the AC3286-S Form - [FederalGrants@osc.ny.gov](mailto:FederalGrants@osc.ny.gov)



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### Questions?



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