Church Unit Banking Services

User Guide

Legal Notice

The software and services described in this document are confidential and may be used only in accordance with the terms of the agreement.

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Contents

Introduction

Unlike most other religious organizations, the Church centralizes donations received from donors in Church units. Church Headquarters controls the use of all donations received. As needed, funds are made available to Church units for disbursement in order to manage congregational activities. This philosophy ensures that all congregations are treated similarly regarding the types of facilities used for worship services, the level of congregational related activities performed, and the amount of welfare provided to needy members regardless of the affluence of the congregation.

In order to manage this process, the Church has developed an in-house banking application that provides congregational leaders with the tools to accept donations and to make disbursements for congregational activities while centralizing the function of cash management, cash control and bank relationship management to Church Headquarters.

For example, a unit will collect and input donation details into the Church's in-house banking system. The unit then transmits the information to a Church Administrative Office (CAO) and deposits the donations at a bank designated by the CAO. After processing the deposit, the bank will send an electronic file of the deposit activity to the CAO. The Church's in-house banking systems will perform reconciliation and send notification back to the unit regarding the status of their deposit and the balance within their in-house account. Aside from the unit making a physical deposit at a bank, all other banking, reconciling, and reporting services are provided directly by the Church's in-house banking system known as Local Unit Receipting, Reporting and Banking System (LURBS).

LURBS is antiquated and highly complex. The new Church Unit Banking System (CUBS) was designed to replace LURBS with a single, global solution that can be scalable to support a 25 million member Church.

LURBS	CUBS
Three databases that involve non-standard categories and duplicate processes	One database that utilizes a single standard list of categories and global processes

LURBS	CUBS
Areas have built ad-hoc financial systems to meet their needs	Integrated set of tools and functionality to serve all Areas
Inability to fulfill financial needs of members and Church leaders	Enhanced functionality to better serve current and future needs.
Outdated infrastructure	Modern infrastructure to support future growth

The CUBS project is divided into three phases. The goals of the first phase have been achieved and include the following:

- Replace LURBS functionality
- Define standard categories and processes
- Infrastructure for single global system

The the second phase of the CUBS project is underway and includes the following:

- CUBS core functionality completed
- Rollout in North America, Argentina, Australia, Guatemala, Japan and Mexico
- Build and pilot member online donation capability

About the Content

The content contained in the CUBS Users Guide (and Online Help) includes concepts and procedures for understanding and using CUBS. The content was written primarily by employees of the Church Unit Financial Support (CUFS) team with assistance from technical writers also employed by the Church.

This manual (and Online Help) is divided into seven component parts, or chapters, that reflect the major components and functionality of CUBS. Most of the content for this manual exists online in a help system format that is searchable.

You can access the Online Help using one of two methods:

To access the Online Help from within CUBS

1   Open CUBS and log in.

2   On the CUBS title bar, click **Help**.

To access the Online Help from outside of CUBS

- Open a Web browser and go to
  https://ldsteams.ldschurch.org/training/help/content/CUBS/OnlineHelp/Default.htm.

NOTE To access CUBS Online Help, you must be authenticated to the Church's internal network either directly or through a VPN client.

Help Us Make This Guide Better

If you find omissions or errors, please contact the CUBS team at Church headquarters. You can send a detailed email message to the CUBS User Education team directly at cubsue@ldschurch.org.

Getting Started

CUBS is a Web-based application. That means that rather than installing software onto your computer, you access CUBS using your Web browser. Therefore, how you use CUBS is somewhat different than how you use more traditional computer applications.

Before you begin using CUBS, review this section for instructions and tips related to accessing and using CUBS.

This chapter contains the following sections:

Logging In to CUBS

In order to use CUBS, you must be given a CUBS user account. User accounts provide both login access (a user name and password) and associated rights.

User accounts are actually created from existing accounts contained in LDS Account. Therefore, your LDS Account user name and password are your credentials for logging into CUBS (once a CUBS administrator has created a CUBS account for you to use).

To log in to CUBS

1   Open your Web browser.

2   In the Address field, enter the address of the CUBS server given to you by your CUBS system administrator, and then press Enter.

3   In the Username field of the Login page, enter your LDS Account user name.

4   In the Password field, enter your LDS Account password.

5   Click **Sign In**.

Before using CUBS, review the topic <u>About Working in a Web Browser Window</u> for important suggestions and tips on using CUBS.

About Working in a Web Browser Window

While working in CUBS, keep the following in mind:

- Use Microsoft's Internet Explorer as this is the supported Web browser for using CUBS.
- While working in CUBS, use the navigation links contained on the pages of CUBS to move from page to page (rather than using the Web browser's Back button); these include the CUBS menus and the "breadcrumbs", which are the series of links found just below the CUBS menu bar.

- You can open CUBS in multiple browser windows; however, if you update data in one window, you need to refresh the second window to see your changes (assuming you are looking at the same CUBS page in both windows).
- To open a second CUBS window for side-by-side viewing, open an Internet Explorer window (or tab) and copy and paste the URL into the address field of the new window (or tab). Or, you can right-click any link in the CUBS user interface and click **Open in New Window**.
- Press the Tab key to move from field to field while entering data on any of the CUBS pages.
- Press the Enter key runs the default page action; for example, in the search module, pressing enter regardless of which field your cursor is in is the same as clicking the Search button.

About Cross-Functional Searches

When the search modal is open, the first field in the modal is activated automatically, which means that you don't have to click it to begin entering your search criteria. After you have entered the required search criteria (all fields marked with the red asterisk), you can press the Enter key on your keyboard to initiate a search.

Figure 1 Search Modal

Figure 2 Search Box

TIP At a minimum, you must enter search criteria into all required fields, which are marked with a small, red asterisk (*).

After performing a search, press the Tab key on your keyboard to move down the search results list, row by row. Press the Enter key on your keyboard to open the selected search result and automatically close the search results list. result and close the modal. When the modal closes, the mouse should focus on the next appropriate field after the search input field.

Using Keyboard Shortcuts

The following keyboard shortcuts and mouse navigation tips can save you time and effort. By learning and practicing these shortcuts and tips, you'll reduce the time required to move around in CUBS and accomplish your work.

Cross Functional Keyboard and Mouse Navigation

These keyboard shortcuts work across the CUBS application. Memorizing and using them can save you time and effort.

Table 1 Keyboard shortcuts for navigating CUBS

Effect	Keyboard Shortcut
Moves down the data table rows and highlights with a hover class on the current row.	Alt + Ctrl + 2
Moves up the data table rows and highlights with a hover class on the current row.	Alt + Ctrl + 8
Selects the checkbox on the selected row and highlights in yellow.	Alt + Ctrl + 5 (or spacebar)

Table 2 Mouse actions for navigating CUBS

Effect	Mouse Action
Select a record contained in the row of a table (e.g. search results or a list)	Click anywhere in a table row (except on text hyperlinks)
Select (or deselect) all records contained in an entire table.	Click to select (or clear) the check box in the header row of any column.

Donations at the CAO Shortcuts

The following keyboard shortcuts and mouse navigation tips can save you time and effort. By learning and practicing these shortcuts and tips, you'll reduce the time required to move around the Donations at the CAO page to accomplish your work.

Table 3 Keyboard shortcuts for navigating the Donations at the CAO page.

Effect	Keyboard Shortcut
Move focus to the first input field on the left hand side (checks).	Alt + Ctrl + 1
Moves user to the first input field on the right hand side (first donation slip donor ID).	Alt + Ctrl + 3
In addition to cross-functional default, collapse all expanded slips and expands new slip. On the batch detail screen, takes the user to the donation slip details (Add new donation).	Alt + Ctrl + A, Alt + Ctrl + 9
Add new check row.	Alt + Ctrl + W, Alt + Ctrl + (+)
Add new EFT row.	Alt + Ctrl + E, Alt + Ctrl + (-)
Cross-functional, selects or deselects a row.	Alt + Ctrl + 5, Alt + Ctrl + Spacebar
In addition to cross-functional default, collapse all expanded slips before expanding "hovered" slip.	Alt + Ctrl + Arrow right, Alt + Ctrl + 6
In addition to cross-functional default, expands collapsed slip and collapses the rest. Only the slip that is "hovered" on can be expanded.	Alt + Ctrl + Arrow right, Alt + Ctrl + 4
Moves focus or 'hover" up the donation slip rows.	Alt + Ctrl + Arrow up, Alt + Ctrl + 8
Moves focus or 'hover" down the donation slip rows.	Alt + Ctrl + Arrow down, Alt + Ctrl + 2
Deletes 'selected' slips.	Alt + Ctrl + D
Saves current donation and opens a new donation screen.	Alt + Ctrl + Enter

Getting Help

Need help using CUBS? Using any of the following methods for getting assistance:

- Click Help from within CUBS to access the Online Help
- Download the CUBS Users Guide (in PDF format)
- Review the training slide decks (Microsoft PowerPoint)

For more information about these options, read the sections below.

Accessing and Using the Online Help

CUBS Online Help is a knowledge base containing all CUBS user documentation. The content contained in the Users Guide is the same content that exists in the Online Help. The primary difference is that the online help is accessible using a Web browser (which requires access to the LDS Church network) and the Users Guide is available in PDF format for online or printed view.

CUBS Online Help offers the following features:

Table of Contents Click the Table of Contents accordion bar and then click to expand and browse the entire knowledge base.

Search Click the Search accordion bar and enter one or more search terms to retrieve a list of search results sorted by relevance.

Index (Under Development) Click the Index accordion bar to browse for key words and concepts, and then click a key word to retrieve the related topic.

Browse Sequences (Under Development) Click the Browse Sequences accordion bar to retrieve a list of common procedures (e.g. What is the rule for using hyphens?). Just click through the sequence of links to view related topics presented in sequential order.

Favorites Click the Favorites accordion bar to view your list of favorite topics and searches. These lists appear empty until you add favorite search terms and topics.

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NOTE To access CUBS Online Help, you must be authenticated to the Church's internal network either directly or through a VPN client.

About the Users Guide

The CUBS Users Guide includes concepts and procedures for using CUBS. The content was written primarily by employees of the Church Unit Financial Support (CUFS) team with assistance from technical writers also employed by the Church.

The content of both the Users Guide and Online Help is divided into seven parts that reflect the major components and functionality of CUBS.

You can download a PDF version of the Users Guide at any time by visiting https://ldsteams.ldschurch.org/training/help/content/CUBS/UsersGuide/CUBS_UsersGuide.pdf.

About the Training (PowerPoint) Slide Decks

The CUBS slide decks were created to provide classroom instruction. They offer overview materials for the seven functional areas of CUBS. You can download them at the following location:

https://ldsteams.ldschurch.org/training/help/content/CUBS/TrainingSlideDecks

Configuring and Managing CUBS Data

CUBS data is organized into five core categories:

- Entities and units
- System data
- User management data
- Bank account setup and maintenance, and
- Approvals

This section describes each of these data categories in detail and includes important concepts and step-by-step procedures for configuring and managing them.

This chapter contains the following sections:

Entities and Units

In order to comply with local laws and regulations of various countries around the world, the Church must sometimes establish itself as multiple, separate, and distinct legal entities. Therefore, any Church corporation, association or entity legally registered in any country is a legal entity.

When a legal entity must be used in more than one country, subdivisions within the original legal entity must be defined in order to segregate currencies and/or taxable entities. In CUBS, these subdivisions are called Business Unit Subdivisions (BUS) and serve as the key building block for managing donations and disbursements of Church funds.

This section describes the processes and procedures for managing entities and units in CUBS.

Understanding the Building Blocks of CUBS

To better understand and use CUBS, you should first familiarize yourself with the primary building blocks in CUBS. These core components are used to manage donations and disbursements of funds for Church units.

- *Units*: The basic organizational division of the Church, such as local units (wards and stakes), missions, and temples.
- *Business Unit Subdivisions (BUS)*: The key building block for all other CUBS components described here. Without a BUS, a unit cannot receive or process donations or disbursements.
- *Internal Accounts*: Used to manage unit donations and disbursements as if each unit held their own bank account.
- *Categories and Subcategories*: Used to classify transactions according to pre-defined transaction types.
- *Category Groups*: Used to define which categories and subcategories can be used by an internal account.
- *Interest Rate Groups*: Used to specify the interest rate to be earned on funds in specified subcategories for certain entities such as Deseret Industries.

The following sections describe each of these components in greater detail.

About Units

A unit is the basic organizational division in the Church. Units are not managed within CUBS but are set up and maintained in the Church Directory of Organizations and Leaders (CDOL). CDOL stores units, unit information, unit hierarchy, and information about unit leaders.

There are many types of units, including local units (wards and stakes), missions, and temples. Each Church department is also considered a unit.

Unit types are designated by CDOL and include the following:

- Welfare organizations, such as bishop's storehouses, Deseret Industries stores, and farms
- Materials management organizations, such as Beehive Clothing Manufacturing, Distribution Services stores, and Printing Services
- Family history centers
- Church education organizations, such as seminaries and institutes

Although there are many types of units in CDOL, most of the units served by CUBS are local units (wards and stakes).

About Business Unit Subdivisions (BUS)

A business unit subdivision (BUS) defines data and business rules related to a legal entity. A BUS is a key building block on which other CUBS components are created. In fact, you cannot create internal accounts, or any other data records until you have a BUS already defined. So when you need to set up a new business unit, start by creating a BUS.

A country can be assigned more than one BUS in order to meet currency and legal requirements. However, a single BUS can only be assigned a single country and a single currency. A BUS is literally a CUBS record that contains business rules defined for units belonging to a legal entity. The Corporation of the Presiding Bishop (CPB) is an example of a BUS.

When a legal entity must be used in more than one country, subdivisions within the original legal entity must be defined in order to segregate currencies and/or taxable entities. In CUBS, these subdivisions are called Business Unit Subdivisions (BUS) and serve as the key building block for managing donations and disbursements of funds within Church units.

> **TIP** A BUS is associated with a government tax ID. This enables reporting by government or tax authority code.

In some cases, the same legal entity is used in more than one country. For example, when bordering countries share the same currency, a single legal entity can span both countries.

In other cases, it is necessary to establish more than one legal entity in the same country. Doing so allows the Church to segregate operations as needed to benefit from (and comply with) local government regulations.

Some countries use more than one defined currency. In such cases, more than one BUS is required.

Figure 1 A BUS is typically assigned to each legal entity. In countries where multiple currencies are used, multiple BUSes are assigned.
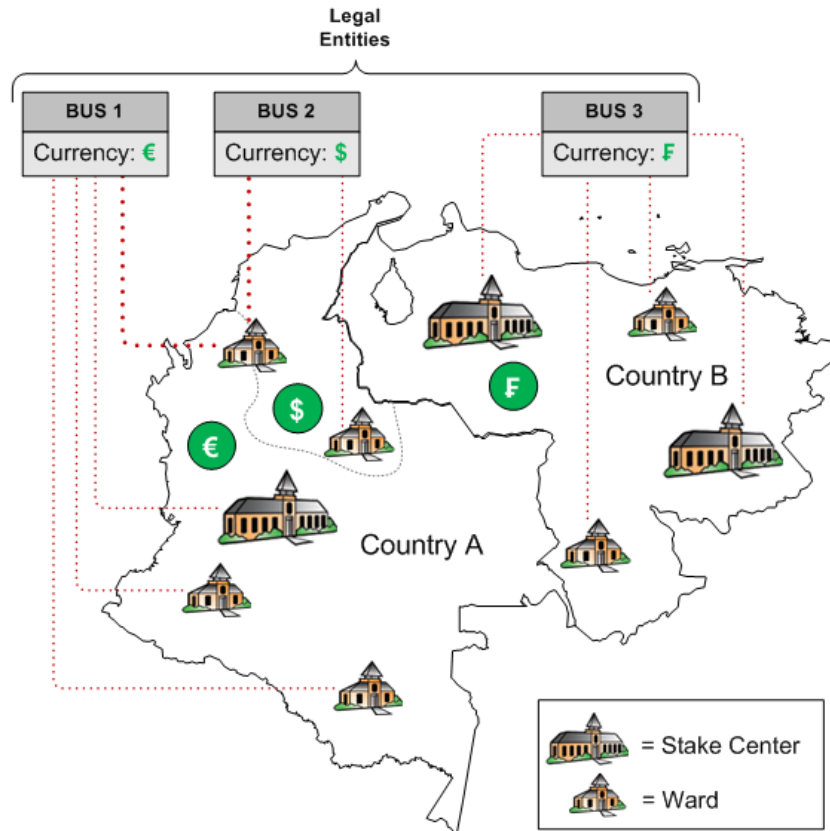
Creating a Business Unit Subdivision

Because the Business Unit Subdivision (BUS) is the key building block of CUBS, you cannot perform any setup or transactions of any kind without first

creating a BUS.

TIP Creating a BUS is a rare task. This is because a BUS is created only when a legal entity has been defined (or re-defined). Legal entities are not defined very often.

Before creating a new BUS, review the following guidelines carefully:

- You can create and assign more than one BUS to a single country in order to meet currency and/or legal requirements, but you can only assign a single country and a single currency per BUS.
- Countries that use multiple currencies require more than one BUS; in rare cases, a single Church unit might require two (or more) BUSes if, for example, they receive donations in multiple currencies.

To create a new BUS

1   From the CUBS menu bar, click **System Setup** > **BUS Master**.

2   On the BUS Master Search tab, click **Add New BUS**.

3   Do one of the following:

   a   To create (or clone) a new BUS using the settings from an existing BUS, select **Yes** and then specify the Country and BUS name of the BUS you want to clone.

TIP Cloning an existing BUS can save time by populating many of the required fields for you from existing BUS data.

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   b   Select **No** and then click **Continue**.

4   On the BUS Details tab, complete the following sections:

General Information

Display Donation Instrument Detail	■ Select **No** if you don't want the instrument section to be displayed when manually entering data into CUBS.
	TIP Non-MLS units submit donation reports to the CAO for manual data entry into CUBS. These reports usually only contain donation amounts but omit the instruments. CUBS defaults to cash but some offices have stated that, while they accept that being the case, they still don't want to see the instruments on the donation screen when doing the data entry of the donations for these non-MLS units. This setting provides the option of showing or hiding the instrument detail section during data entry.

BUS Name	▪ Enter the official name of the legal entity. In cases where more than one BUS is assigned to a single legal entity, you might want to add a descriptor to each in order to differentiate them. For example, The Church of Jesus Christ of Latter-day Saints in Guatemala – CES and The Church of Jesus Christ of Latter-day Saints in Guatemala – Distribution.
Country of Operation	▪ Specify the country in which the legal entity (served by this BUS) resides. **IMPORTANT** Remember that each BUS can be associated with one country only. However, one country can be referenced by multiple BUSes.
CFIS Business Unit	▪ Enter the General Ledger (GL) business unit name. The GL business unit that you enter will be referenced when you create GL entries that are to be exported to GL. Only one (1) GL business unit can be associated with each BUS. All internal accounts associated with this BUS use the GL business unit that you specify here.
Corporate ID	▪ (Optional) If you know the corporate ID of the legal entity for which you are creating the BUS, enter it here. This is used for some reporting purposes.
Tax ID	▪ (Optional) If you know the tax ID of the legal entity for which you are creating the BUS, enter it here.
Tax Year Start Date	▪ Enter the date (mm/yyyy) that annual taxation begins for the specified country.
Tax Authority	▪ (Optional) Enter the government organization recognized as the tax authority for the specified country. For example, the Internal Revenue Service (IRS) for the United States of America, or Her Majesty's Revenue Commission (HMRC) for Britain. This information is utilized in reporting.

Allow Payment Cards	▪ Select **Yes** to allow units associated with this BUS to be issued a payment card .
	A payment card provides units with a valid method for making disbursements.
	The Church's preferred methods of disbursements are EFTs, checks, banking cards, and cash (in this order). In some countries, payment cards are the primary method for disbursements. Disbursement methods used depend on the requirements of each country.
	NOTE This setting controls whether the internal accounts in the selected BUS can be associated with a disbursing transaction method that includes the Card – JPMC instrument.
Display Donation Instrument Detail	▪ Select **No** if you don't want the instrument section to be displayed when manually entering data into CUBS.
	TIP Non-MLS units submit donation reports to the CAO for manual data entry into CUBS. These reports usually only contain donation amounts but omit the instruments. CUBS defaults to cash but some offices have stated that, while they accept that being the case, they still don't want to see the instruments on the donation screen when doing the data entry of the donations for these non-MLS units. This setting provides the option of showing or hiding the instrument detail section during data entry.

Unit Budget Allocation Defaults

Allocate Budgets in this BUS	▪ Select **Yes** to allow budget allocations to be made to the internal accounts associated with this BUS.
	IMPORTANT Each internal account must also be configured to receive budget allocations. For more information, see See "Creating an Internal Account" on page 52.

Prevent MLS Override	■ Select Yes if you want CUBS to reject any proposed changes to parent and unit split and subcategory distribution percentages that get transmitted from a Church unit through the Member and Leader Services (MLS) system. This setting prevents stakes in this BUS from using MLS to change the way budgets are allocated to wards.
	TIP You can override this setting for individual units from within the Manage Unit Budget screen.
Transfer Surplus Budget Funds Annually	■ Select Yes if you want all surplus budget funds to be automatically cleared from all internal accounts receiving budget allowances within this BUS. If a unit wants to retain some amount, the CAO must create a transfer for the justified amount. Transfers occur at the end of the calendar year.

Allocation Requirements

Require Two Quarters Prior Quarterly Report	This setting cannot be changed. It is displayed here for convenience as this page is intended to show all allocation requirements together. This setting specifies that for a unit to be eligible to receive a budget allowance for a particular quarter, it must submit the Quarterly report from two quarters prior to the allocation quarter (for example, Q3 2009 Quarterly Report for Q1 2010 allocation).
Require Prior Quarter Quarterly Report	■ Select **Yes** if you want to require that the quarterly report for the prior quarter has been completed and reported in order for a unit to be eligible for budget allocations for a particular quarter. For example, for the first quarter of 2010 allocation (January) the unit should have transmitted the fourth quarter's quarterly report (December 2009). If the unit's attendance figures have been reported by the Membership and Statistical Records (MSR) department, then the unit has submitted its Quarterly Report.

Require Audit Report	■ Select **Yes** if you want to require that all units associated with this BUS are current in their reporting of the audit report.
	Current means that the most recent required audit report has been reported to CUBS from the Local Unit Financial Audits System (LUFAS).
Require Annual Tithing Report	■ Select **Yes** if you want to require that all units associated with this BUS are current in their reporting of the Annual Tithing Settlement Report.
	CUBS disregards missing reports that are dated greater than three years from the date of allocation. MLS provides files to MSR which in turn submits a file to CUBS telling which units are not current. Because units are on calendar or fiscal years, due dates can vary and will require four years to be monitored.
	MLS determines the units that do not qualify.
Require Financial Reports	■ Select **Yes** if you want to require that all units associated with this BUS have submitted their Sunday weekly donation reports on time.
	If there are any missing financial reports for x (or more) days at the time of standard allocation, then the requirement is not met.
	X is a user-configurable number taken from the KPI benchmarks page (as part of Dashboard metrics).
	This requirement is a moving requirement in that the number of days (reference point) counts back from the date the actual allocation is processed (for actual standard or automatic out-of-turn allocations). When the projected quarterly budget is issued, CUBS counts backwards the required number of days from the date of the projected quarterly budget. For example, December 1 would be used for the first quarter (1Q) projected quarterly budget.

Require that Collected Funds Be Deposited	- Select Yes if you want to require that all units associated with this BUS do not have any un-deposited donations transactions that have been un-reconciled for x (or more) number of days. X is a user-configurable number taken from the KPI benchmarks page (as part of Dashboard metrics). This requirement is a moving requirement in that the number of days (reference point) counts back from the date the actual allocation is processed (for actual standard or automatic out-of-turn allocations). When the projected quarterly budget is issued, CUBS counts backwards the required number of days from the date of the preliminary notice. For example, December 1 would be used for the first quarter (1Q) projected quarterly budget.
Require No Unreported Disbursements	- Select **Yes** if you want to require that all units associated with this BUS have no unreported disbursements and that have been un-reconciled for x number of days or greater. Unreported disbursements are disbursements that have not been recorded in CUBS but have cleared the bank. X is a user-configurable number taken from the KPI benchmarks page (as part of Dashboard metrics). This requirement is a moving requirement in that the number of days (reference point) counts back from the date the actual allocation is processed (for actual standard or automatic out-of-turn allocations). When the projected quarterly budget is issued, CUBS counts backwards the required number of days from the date of the preliminary notice. For example, December 1 would be used for the first quarter (1Q) projected quarterly budget.
Require No Overdrawn "Other" Funds	- Select **Yes** if you want to require that all units associated with this BUS have no overdrawn funds in the Other category at the time of budget allocation. This includes projected quarterly budget allocations, standard and automatic out-of-turn allocations. An overdrawn balance at the end of the prior quarter must be cleared before the budget allowance can be released. Because a prior quarter ending balance will not change within CUBS once the quarter ends, we must use the pending status to hold the allocation until CAO review and eventual release by override or denial of budget.

Require No Overdrawn "Budget" Funds	Select **Yes** if you want to require that all units associated with this BUS have no overdrawn funds in the Budget category at the end of the prior quarter in order to receive the next quarter's budget. An overdrawn balance at the end of the prior quarter must be cleared before the budget allowance can be released. Because a prior quarter ending balance will not change within CUBS once the quarter ends, we must use the pending status to hold the allocation until CAO review and eventual release by override or denial of budget.
	NOTE This setting requires dual-approval.
Force Qualification within Allocation Quarter	Select Yes if you want to require that all units associated with this BUS must qualify during the same quarter of the allocation in order to be given budget automatically. If the value is No CUBS will always automatically release the budget allocation as soon as all LUBA qualification requirements are met, even if the budget allocation quarter is well in the past (i.e. First quarter 2008 qualification requirements are met in 2009). If the value is Yes then the requirements need to be met by the last day of the applicable budget quarter. For example, for Q1 2010, requirements should be met by 3/31/2010 or else the requirements will always be pending (unless a user manually changes them to "override" or "denied"). For exceptions—that is, to release the budget allowance when the unit has met the requirements after the quarter is over—a user with appropriate rights can manually override the value of this requirement (**xref link to "Force Qualification during Allocation Quarter") on the Budget Allocation page for the selected unit.

Budget Calculation and Distribution

| Parent %

 Unit % | Specify the amount (in percentage) of the parent budget distribution values for each attendance category (Sacrament, Young Men, Young Women, Primary, and Young Single Adult). Budget allocation amounts for each type can be divided between stakes (parent units) and wards (child units) based on a specified percentage. For example: Ward Percentage = 70% |

Parent %
 	
Unit %
	- Specify the amount (in percentage) of the parent budget distribution values for each attendance category (Sacrament, Young Men, Young Women, Primary, and Young Single Adult).
	
	Budget allocation amounts for each type can be divided between stakes (parent units) and wards (child units) based on a specified percentage.
	
	For example:
	
	   - Ward Percentage = 70%
	   - Stake Percentage = 30%
	
	TIP The sum of the combined percentages always equals 100%.

Administrative Details

Administrative Office	- Using the dropdown allows the user to select the CAO that manages this BUS.
Office Address	This information is auto-populated (from CDOL) once you specify a valid CAO.
Office Telephone	This information is auto-populated once you specify a valid CAO.
Administrative Area	- Specify the administrative area under which this BUS will report.

Activity Monitoring Details

Default Stop Payment Expiry	- Enter the default number of days before a Stop Payment should automatically expire. This setting refers to the number of days that you want a stop payment to remain in CUBS. Bank systems use this as a method for controlling the processing time required for check-in clearings. Typically, this number is set to 999 days.
Days to Dormancy	- Enter the default number of days of inactivity before an internal account in this BUS is considered to be dormant. This setting is used to change the status of an account to monitor activity. If an internal account is dormant and a transaction (other than interest) is posted, then a report is generated telling the system administrator the nature of the transactions. It is then used to detect potential fraud and misuse of funds.

Fiscal Editing Allowed Days	▪ Enter the number of days after the end of a fiscal year users of MLS are allowed to modify donation information associated with the expired year.
Transaction Retention Years	▪ Enter the number of years that CUBS needs to retain transaction data for the selected BUS. You should specify whichever is longer of the following two requirements: ▪ Local legal statute of limitations, or ▪ Church retention policy, which is 7 years, typically.
Donation Adjustment Limit	▪ Enter the default amount limit to be used to check against donation and disbursement adjustments before approval is required. Amounts below this specification are automatically processed without further review.

Reconciliation Thresholds

Automatch Write-off Threshold	▪ Enter a threshold amount for transactions in an automatch that, when exceeded, generates a write-off transaction showing the difference. If the automatch process matches a bank transaction with a CUBS transaction that are of un-equal amounts, CUBS creates a write-off transaction that indicates the difference, provided that the difference is equal to, or less than, the automatch threshold that you specify. If the absolute value of the difference between the two transactions exceeds the automatch tolerance set, CUBS will not automatch the transactions. **IMPORTANT** These values can be overridden at the individual bank account record.

Dual-Approval Threshold	▪ Enter a threshold amount for transactions in a manual match that, when exceeded, requires dual-approval. Manual matches not requiring write-off entries where any transaction exceeds this limit will require dual-approval. If the absolute value of the amount of any single transaction included in the match exceeds this threshold, CUBS will not auto approve the transactions. **IMPORTANT** These values can be overridden at the individual Bank Account record.
Manual Match Write-off Threshold	▪ Enter a threshold amount for transactions in a manual match that, when exceeded, generates a write-off transaction showing the difference. If the difference between the CUBS transaction amount and the bank-reported transaction amount is within this manual match threshold, CUBS creates a write-off transaction for the amount of the difference and posts it to the Gain/Loss subcategory in the BUS account. If the absolute value of the difference between the two transactions exceeds this threshold, CUBS will not allow the transactions to be matched. **IMPORTANT** These values can be overridden at the individual Bank Account record.

Unit & Consolidated Financial Statements

Unit Financial Statement...	
Include Interest Rates	▪ Select **Yes** to include information about the interest rates used in the monthly unit and/or consolidated financial statements.

Include Graphs	- Select **Yes** if you want to include graphs with unit financial statements for internal accounts. The graphs to be included are: - Budget, Ward Missionary and Other fund balance trends over the last 12 months - Year-to-date fast offerings trends (expenses and income)

Statement Delivery Type	▪ Select **Summary** if you only want to include the following fields in the Unit financial statements:
	Summary - Table
	Summary - Chart
	Action Items
	Outstanding Reconciliation Items
	Missing Weekly Donation Information
	Overdrawn Funds
	Missing Budget Allocation Requirements
	Income Summary and Expense Summary
	▪ Select **Detailed** if you want to include all of the Summary fields, plus the following fields in the Unit financial statements:
	Tithing
	Fast Offerings
	Ward Missionary
	General Missionary
	Budget
	Reimbursed Expenses
	Other
	Fund Balances Charts (trend over last 12 months)
	Budget Category Balance chart , Ward Missionary Category Balance chart, and Other Category Balance chart (trends over last 12 months; choosing any one of these includes them all)
	Year to Date Summary Table
	Fast Offerings Year to Date graph
	Interest Rates
Consolidated Financial Statement...	

Include Graphs	▪ Select **Yes** if you want to include graphs with consolidated financial statements for internal accounts.
	The graphs to be included are:
	Budget, Ward Missionary, and Other funds balances trends over the last 12 months
	Year to date Fast Offerings trends – expenses and income

Gift Aid Tax Management

Use Gift Aid in this BUS	▪ Select **Yes** if you want this BUS to accept Gift Aid Donations.
	Gift Aid is a tax relief method for money donated to UK charities.
Gift Aid Bank Account	▪ Enter a bank account to use for Gift Aid donations.
	This should be the bank account that triggers the auto-post process when a bank file is received.
Gift Aid Tax Rates (Tax Year/Tax Rate)	▪ In the Tax Rate column, enter the Gift Aid tax rate for one future year, the current year, and six past years.

5 Click **Submit for Approval**, or to save and continue later, click **Save**.

> **NOTE** Creating a new BUS requires dual-approval. For more information about the approval process, see See "Understanding Approvals" on page 141.

About Categories and Subcategories

The purpose of categories and sub-categories is to classify donation and disbursement transactions according to pre-defined types.

Categories provide the ability to group subcategories in order to meet business requirements. Categories allow CUBS to define data and business rules and apply them universally to subcategories grouped according to a specified category.

Any donation (income) or expenditure can be broken down into many categories:

▪ *Categories* are further broken down into subcategories, which allow more detailed reporting.

▪ *Subcategories* provide a way to allocate a transaction toward specific business activities.

- Subcategories provide a method for defining data and business rules according to specific transaction types.
- Each *internal account* has a number of subcategories available to them, including fast offering expenditures, distribution center charges, ward missionary fund, temple patron assistance, and so forth.

Each category and subcategory includes attributes that specify whether or not it can be used to record donations and/or disbursements, earn interest, is tax deductible, or if it can be used by local units. For example:

- *Tithing* can be defined as a subcategory that receives donations, does not carry a balance and is not available for unit disbursements.
- *Fast offerings* can be defined as a category that receives donations, does not carry a balance and is available for unit disbursements.
- *Budgets* can be defined as a category funded by the CAO and can receive donations, carry a balance, and is available for unit disbursements.

NOTE Any category and subcategory can be used across many category groups and yet have a different set of attributes for each use.

IMPORTANT Category groups are associated with one (and only one) business unit. For more information, see See "About Category Groups" on page 26.

Table 1 Example categories and subcategories.

Category	Subcategory
Fast Offering	Housing
Fast Offering	Medical
Budget	Administration
Budget	Young Men

Adding or Editing a Category

A category is a group of one or more subcategories. Categories are used to organize subcategories. Subcategories are used to classify donations, disbursements, and transfers.

Each internal account may have a number of categories available to them, such as Tithing, Fast Offering, Ward Missionary, or Other. Any category may be used in multiple category groups and can also have different attributes each time.

NOTE You must have advanced user rights in order to propose or edit categories. If you do not have the proper level of permissions, you will not be able to perform the following tasks. You should contact your manager, or someone at Church headquarters.

To add a new category

1 From the CUBS menu bar, click **System Setup** > **Category Master**.

2 Click **Proposed**.

3 From the Available Categories column, click **Add Category**.

4 Enter a unique name for the new category.

NOTE The name must be unique as CUBS does not allow duplication of category names.

5 Click **Add**.

6 Click **Submit for Approval**, or to save and continue later, click **Save**.

To edit an existing category

1 From the CUBS menu bar, click **System Setup** > **Category Master**.

2 Click **Proposed**.

3 From the Available Categories column, select a category to edit.

4 (Optional) Select **Allow Override at Category Group Level** to allow overdraft attributes to be modified at the category group level.

5 Select one of the following:

- Allow Overdraft

- Prevent Overdraft per Category

- Prevent Overdraft per Subcategory

6 Click **Submit for Approval**, or to save and continue later, click **Save**.

NOTE When editing an existing category, your changes are applied to all future transactions that are associated with the modified category.

Adding or Editing Subcategories

Use subcategories to classify donations, disbursements, transfers and other types of transactions. Each subcategory contains attributes that determine if it can be used to record donations and/or disbursements, earn interest, is tax deductible, is available for local unit use, etc.

> **NOTE** You must have the proper level of permissions to be able to add subcategories.

> **TIP** When editing an existing subcategory, changes are applied to all future transactions relating to the modified subcategory.

To add a new subcategory

1 From the CUBS menu bar, click **System Setup** > **Category Master**.

2 Click **Proposed**.

3 From the Available Categories column, click **Add Subcategory**.

4 Enter a name for the new subcategory.

> **NOTE** You must use a name that has not already been defined. CUBS does not allow duplication of subcategory names.

5 From the Add to Category drop-down list, select an appropriate category to which this new subcategory should be added.

6 From the Subcategory Type drop-down list, select the type of subcategory you want to create:

- Asset
- Equity
- Expense
- Income
- Liability

7 Click **Add**.

8 In the Available Categories column, locate your newly created subcategory and click to open it.

9 Click the **Activate this Subcategory** checkbox if you want to allow this subcategory to be used.

10 Edit the following subcategory attributes:

Setting	Select Selected	Select Allow Override
Donations	Allow this subcategory to be used for donations or other income. If you select this option, the following additional attributes must be specified: Allow Confidential Donations: If set to Yes, confidential donations can be receipted at an administrative office. NOTE This option works with Tithing and Fast Offering, but it does not work with Ward Missionary. Donation receipts are only seen by the donor, not by the unit, because they are confidential. Receipting Office: Specifies which internal account can be credited for a donation. Choose from the following options: ▪ Only Admin Office: Only the internal account of the CAO can be credited. For example, tithing, humanitarian aid, missionary funds, etc. ▪ Admin Office or Donor's Unit: The internal account of the donor's unit, or the CAO can be credited. For example, fast offerings. ▪ Any Unit: Any internal account can be credited (except those that are associated with a CAO). For example, ward missionary fund.	Allow this setting to be overridden by settings at the category level.

Setting	Select Selected	Select Allow Override
Disbursements	Allow this subcategory to be used for disbursements, including expense distribution.	Allow this setting to be overridden by settings at the category level.
Transfers	Allow this subcategory to be used for transfers.	Allow this setting to be overridden by settings at the category level.
Zero Balance	Specify that the balance of internal accounts will always be set to zero (e.g. tithing). **NOTE** Prior to month-end, internal account subcategories marked as Zero Balance are swept to zero, transferring funds to the BUS account.	Allow this setting to be overridden by settings at the category level.
Interest Gaining	Specify that balances are subject to earning interest.	Allow this setting to be overridden by settings at the category level.
Tax Deductible	Specify that donations made to this subcategory are included in donor tax statements.	Allow this setting to be overridden by settings at the category level.
Used by MLS	Allow this subcategory to be available to units through MLS.	Allow this setting to be overridden by settings at the category level.
Allow Unit Subcategory	Allow the creation of a third level of subcategories For example, if enabled, Young Mens could include additional categories for deacons, teachers and priests.	Allow this setting to be overridden by settings at the category level.

Setting	Select Selected	Select Allow Override
Manage in MLS	Allow units to manage their own unit subcategories. By leaving this setting unchecked, only CUBS users are allowed to modify subcategories. This setting works in conjunction with Allow Unit Subcategory.	Allow this setting to be overridden by settings at the category level.

11 Under GL Account Definition, enter the four digit general ledger account number (for example, Tithing=4000).

IMPORTANT This setting cannot be overridden. Whatever you specify here is propagated throughout CUBS. The remaining GL Account Definition fields can be edited at the Category Group level.

---

12 Click **Add**.

13 Click **Submit for Approval**, or to save and continue later, click **Save**.

To edit an existing subcategory

1 From the CUBS menu bar, click **System Setup** > **Category Master**.

2 Click **Proposed**.

3 From the Available Categories column, select a subcategory to edit.

4 Click the **Activate this Subcategory** checkbox if you want to allow this subcategory to be used.

5 Edit the following subcategory attributes:

Setting	Select Selected	Select Allow Override
Donations	Allow this subcategory to be used for donations or other income. If you select this option, the following additional attributes must be specified: Allow Confidential Donations: If set to Yes, confidential donations can be receipted at an administrative office. NOTE: This option works with Tithing and Fast Offering, but it does not work with Ward Missionary. Donation receipts are only seen by the donor, not by the unit, because they are confidential. Receipting Office: Specifies which internal account can be credited for a donation. Choose from the following options: ■ Only Admin Office: Only the internal account of the CAO can be credited. For example, tithing, humanitarian aid, missionary funds, etc. ■ Admin Office or Donor's Unit: The internal account of the donor's unit, or the CAO can be credited. For example, fast offerings. ■ Any Unit: Any internal account can be credited (except those that are associated with a CAO). For example, ward missionary fund.	Allow this setting to be overridden by settings at the category level.
Disbursements	Allow this subcategory to be used for disbursements, including expense distribution.	Allow this setting to be overridden by settings at the category level.
Transfers	Allow this subcategory to be used for transfers.	Allow this setting to be overridden by settings at the category level.

Setting	Select Selected	Select Allow Override
Zero Balance	Specify that the balance of internal accounts will always be set to zero (e.g. tithing).	Allow this setting to be overridden by settings at the category level.
Interest Gaining	Specify that balances are subject to earning interest.	Allow this setting to be overridden by settings at the category level.
Tax Deductible	Specify that donations made to this subcategory are included in donor tax statements.	Allow this setting to be overridden by settings at the category level.
Used by MLS	Allow this subcategory to be available to units through MLS.	Allow this setting to be overridden by settings at the category level.
Allow Unit Subcategory	Allow the creation of a third level of subcategories For example, if enabled, Young Mens could include additional categories for deacons, teachers and priests.	Allow this setting to be overridden by settings at the category level.
Manage in MLS	Allow units to manage their own unit subcategories. By leaving this setting unchecked, only CUBS users are allowed to modify subcategories. This setting works in conjunction with Allow Unit Subcategory.	Allow this setting to be overridden by settings at the category level.

6   Under GL Account Definition, enter the four digit general ledger account
number (for example, Tithing=4000).

IMPORTANT This setting cannot be overridden. Whatever you specify here
is propagated throughout CUBS. The remaining GL Account Definition fields
can be edited at the Category Group level.

---

7   Click **Submit for Approval**, or to save and continue later, click **Save**.

About Category Groups

A category group is a group of categories/subcategories and their associated category attributes. By associating an internal account to a category group, you determine which categories/subcategories an internal account is allowed to use and how these categories/subcategories operate.

Category groups are made up of multiple categories and subcategories, and they let you configure subcategory attributes for each category contained in the group.

Figure 1 How category groups, categories and subcategories are related.
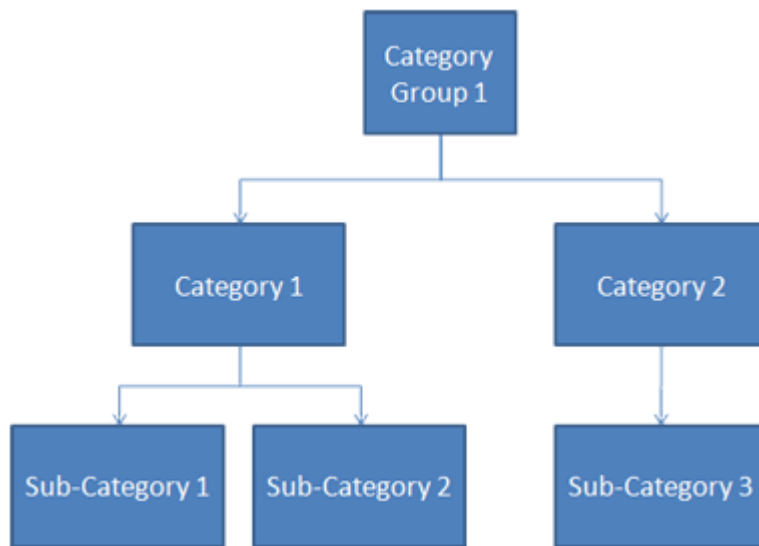
Adding Category Groups

When you create a new category group, you must assign it to an existing Business Unit Subdivision (BUS).

Some categories and sub-categories, such as Tithing, have restricted use attributes, while others such as Budget, Ward Missionary or Other may be managed according to area administrative office preferences.

You can create a new category group from scratch, or you can clone an existing group to save time and effort.

To create a new category group

1 From the CUBS menu bar, click System Setup > **Category Groups**.

2 Click **Create New Category Group**.

3 Click **No** to create a new category group from scratch.
Refer to the next procedure to create a new category group by cloning an existing group.

4 Select the country where the associated BUS is located, and then select the destination BUS from the drop-down list.

5 Enter a new category group name, and then enter a department ID.

6 Select categories and subcategories to add to the new category group.

7 Click **Continue**.

8 Do the following:

a (Optional) Edit and/or override default settings contained within each category.

b Edit and/or override default settings contained within each subcategory.

c Specify GL Account Definition settings for each subcategory:

Use Internal Account GL Override	Select this option if you want to bypasses the GL account string defined here and use the GL account defined at the internal account level (if available).

BU	▪ Enter a valid GL business unit ID.
	The default value is the primary business unit defined by the BUS. For example, COP01.
	Override as necessary.
	IMPORTANT CUBS performs a live validation against the GL. If the validation fails, the record cannot be submitted for approval.
Dept ID	▪ Enter a valid GL department ID.
	For example, 7101110.
Acct	▪ Enter a valid four-digit GL account ID number.
	This setting is defined in the category master and is a four digit GL account ID number. For example, 5941.
	See See "Adding or Editing a Category" on page 18.
Project	▪ (Optional) Enter the GL project ID.
Product	▪ (Optional) Enter the GL product ID.

NOTE CUBS uses the GL account defined here when posting transactions associated with the subcategory.

9 Click **Submit for Approval**, or to save and continue later, click **Save**.

To create a new category group by cloning an existing group

1   From the CUBS menu bar, click **System Setup** > **Category Groups**.

2   Click **Create New Category Group**.

3   Click **Yes** to clone an existing category group.

4   Under Source Category Group, select the Country, BUS and Category Group that you want to clone.

5   Under Destination Category Group, do the following:

  a   Select the country where the associated BUS is located.

  b   Select the destination BUS from the drop-down list.

  c   Enter a new category group name.

  d   Enter a department ID.

6   Using the following methods, select the categories and subcategories that you want to add to the group:

  a   Select a category to automatically select all of its subcategories, and then deselect each subcategory that you don't want included.

  b   Within each category, select each subcategory that you want to include.

7   Click **Continue**.

8   Do the following:

  a   (Optional) Edit and/or override default settings contained within each category.

  b   Edit and/or override default settings contained within each subcategory.

  c   Specify GL Account Definition settings for each subcategory:

Use Internal Account GL Override	Select this option if you want to bypasses the GL account string defined here and use the GL account defined at the internal account level (if available).

BU	▪ Enter a valid GL business unit ID.
	The default value is the primary business unit defined by the BUS. For example, COP01.
	Override as necessary.
	IMPORTANT CUBS performs a live validation against the GL. If the validation fails, the record cannot be submitted for approval.
Dept ID	▪ Enter a valid GL department ID. For example, 7101110.
Acct	▪ Enter a valid four-digit GL account ID number.
	This setting is defined in the category master and is a four digit GL account ID number. For example, 5941.
	See See "Adding or Editing a Category" on page 18.
Project	▪ (Optional) Enter the GL project ID.
Product	▪ (Optional) Enter the GL product ID.

NOTE CUBS uses the GL account defined here when posting transactions associated with the subcategory.

9   Click **Submit for Approval**, or to save and continue later, click **Save**.

About Interest Rate Groups

CUBS has the ability to accrue and provide interest on balances for specified categories and subcategories in internal accounts.

Interest rate groups are used to specify the interest rate to be earned on funds in specified subcategories for certain entities such as Deseret Industries. Some subcategories are permitted to earn interest on their balances. In order to do this, an interest rate group is associated with an internal account when that account gets created.

Units are assigned to an interest rate group during account setup using the Internal Account Template. If needed, a CAO user may create a new interest rate group. But ultimately, it is Church headquarters that approves the use and parameters of interest rates.

Each month, CUBS calculates, accrues, and distributes interest on specified sub-category balances as defined in the Interest Rate Group parameters.

Creating an Interest Rate Group

Interest rate groups are used in CUBS to specify the interest rate to be earned on funds in specified subcategories for certain entities such as Deseret Industries. The Interest Rate Group is entered in the New Account Template when internal accounts are created.

You can create a new interest rate group from scratch, or you can clone an existing group to save time and effort.

To create an interest rate group

1 From the CUBS menu bar, click **System Setup**.

2 Under BUS Management, click **Interest Rate Groups**.

3 In the Search Options box, select a country and a BUS name, and then click **Search**.

4 Click **Proposed**.

5 Click **Add Interest Rate Group**.

6 Click **No** to create a new interest rate group from scratch.
   Refer to the next procedure to create a new interest rate group by cloning an existing group.

7 Select the country where the associated BUS is located.
   The country that you choose filters the available choices you'll find in the BUS field below it.

8 Select the destination BUS from the drop-down list.
   The BUS that you select limits the Interest Rate Group option to the interest rate groups that are available in that BUS.

9 Enter a brief, descriptive name for your new interest rate group.

10 Specify a start date for the interest rate group.
   You cannot enter a start date that has already occurred.

11 In the Credit Rate and Debit Rate fields, enter the interest rates.
   For example, enter 10% as 10.00.

12 Click **Add**.

13 Click **Submit for Approval**, or to save and continue later, click **Save**.

To create an interest rate group by cloning an existing group

1 From the CUBS menu bar, click **System Setup** > **Interest Rate Groups**.

2 Click **Add Interest Rate Group**.

3 Click **Yes** to clone an existing interest rate group.

4 Under Source Category Group, select the Country, BUS and Category Group that you want to clone.

5 Under Destination Category Group, do the following:

a Select the country where the associated BUS is located.

b Select the destination BUS from the drop-down list.

c Enter a new category group name.

d Enter a department ID.

6 Select Categories and Subcategories to add to group using the following methods:

a Select a category to automatically select all of its subcategories, and then deselect each subcategory that you don't want included.

b Within each category, select each subcategory that you want to include.

7 Click **Continue**.

8 Click **Submit for Approval**, or to save and continue later, click **Save**.

About Internal Accounts and Account Templates

Internal accounts provide units with the ability to manage all transaction data for their unit as if they held their own bank account. Internal accounts are accounts that are internal to CUBS and that allow all financial activity to be consolidated into one financial statement for each internal account, no matter how many bank accounts are used. CUBS is the primary source for information about internal accounts.

The CAO has the responsibility to open and manage all internal accounts. Internal accounts also allow the CAO to monitor funds available for local use.

Most units are only associated with one internal account. However, in some situations, such as units using multiple currencies or units crossing country borders, units may be required to use more than one internal account.

File maintenance on internal account information requires a second-level (or dual) approval. Additionally, CUBS keeps a log of changes including that includes what was changed, who made and approved the change, when the change was made, and so on.

The main data elements for an internal account record include the following: account number, description, currency, legal entity, associated unit, balances, category group, etc.

TIP The Church Directory of Organizations and Leaders (CDOL) has responsibility to maintain all information about units including unit creation, unit hierarchy, unit leaders, and so on. CDOL also defines the Unit Type for each unit in CUBS. CUBS uses this information to create and set up internal accounts for units. Two units never share the same internal account.

About Account Templates: How Internal Accounts Are Created

You create new internal accounts using account templates. Each template maintains a set of default settings that apply to all the internal accounts associated with it. These settings can be overridden (as needed) at the internal account level.

Account templates provide two core advantages:

- First, they simplify internal account creation. Rather than filling out all of the required data fields each time a new internal account is created, you select an account template and many of the fields are populated automatically from the template to the new internal account.
- Second, when you need to update a particular setting, you only need to change it in the account template to propagate your changes to every internal account that was created using that account template.

Figure 1 Internal accounts are associated with the account template used to create them.
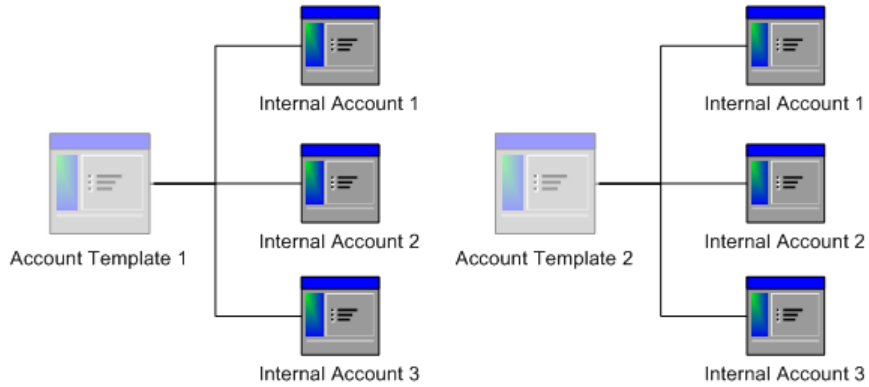
When you make changes to an account template, those changes are propagated to all internal accounts that were created using that same account template.

IMPORTANT If you change a setting within an internal account, the association between that setting and the original setting in the account template is lost. This lets you customize settings within each internal account. So while internal accounts mirror settings from the account template used to create them, changes made to settings in an internal account are no longer associated with the original settings in the account template (refer to the following diagram).

However, you can reset an internal account to use all of the original account template settings. See See "Restoring an Internal Account's Default Settings" on page 67.

Figure 2 How an internal account's settings override the settings in the associated account template.
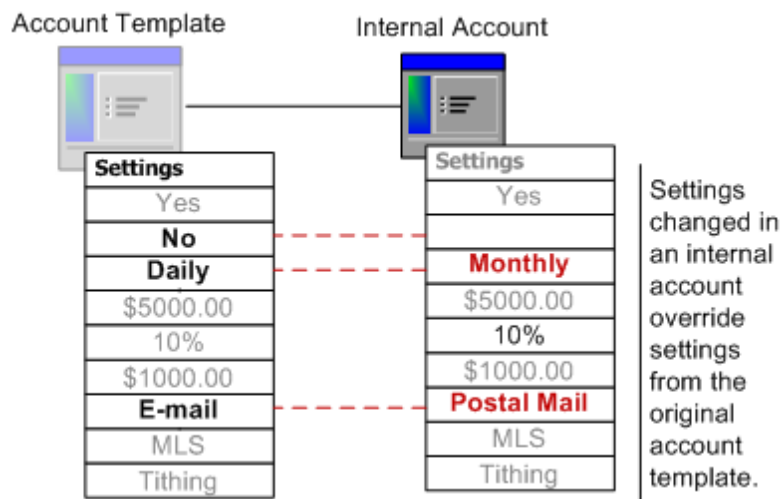
When creating a new account template, you can configure the following settings:

- Account Type Attributes: Here you specify the Template Name and Description, Category Group, Interest Rate Group, and Organization Type.

> **NOTE** For each Country and BUS combination, you can have only one account template associated with each organization type. For example, Country A with BUS A can use only one account template for a ward organization type.

- Threshold Configuration: Here you can specify: (1) whether to track deposit frequency, (2) the disbursement verification limit, and (3) the cash in hand limit. Depending on your selections, other fields may be required.
- Bank Supply Configuration: Here you specify bank supplies such as check order quantities and levels, deposit slip type, and check type and style. in addition, you specify whether: (1) dual authorization is required for checks, (2) duplicate check numbers are allowed, and (3) checks are automatically incremented.
- Banking Method Configuration: Here you specify the banking method and whether journal entries are passed to GL.
- Reporting Configuration: Here you specify the statement cycle (daily, weekly, or monthly) and mode, the cycle closing date, the reporting system, and the default subcategory.

Creating a New Account Template

You can create a new account template from scratch, or you can clone an existing template to save time and effort.

To create a new account template

1   From the CUBS menu bar, click **System Setup** > **Account Templates**.

2   Click **Create New Account Template**.

3   Under Destination Account Template, select the country and BUS, and then click **Continue**.

4   In the Account Template screen, enter the information into the required fields for each attribute and configuration:

Account Type Attributes section

Assign Org Type	- Specify at least one default org types that the template will be applied against.
	By defining the organization type, CUBS automatically applies this template when

Template Description	▪ Enter a short description of the purpose for this new template.
Category Group	▪ Specify a default Category Group. This is the Category Group that will be associated with the internal account by default (once the internal account is created).
Interest Rate Group	▪ Specify an Interest Rate group that will determine the rate of interest that Internal Accounts earn on debit and credit balances on specified sub-categories.

Assign Org Type	▪ Specify at least one default org types that the template will be applied against.
	By defining the organization type, CUBS automatically applies this template when creating an internal account that is associated with a unit of the same organization type and in the same BUS.
	IMPORTANT Each organization type can only be specified on one template per BUS.
	IMPORTANT You cannot create an internal account that is associated with a Unit of a certain organization type until that type is associated with a default template.

Threshold Configuration

Track Deposit Frequency	▪ Select **Yes** if you want CUBS to track deposit frequencies.
	▪ Missed deposits are logged on a report.

Deposit Frequency	▪ Select an "expected" deposit frequency. ▪ CUBS uses this value to determine if a deposit was missed.
Grace Days (Missed Reports)	▪ Specify the number of days allowed before CUBS logs a deposit as "missed".
Deposit Verification Limit	▪ Specify a deposit limit (in dollars) that, when exceeded, will be reported and require manual verification.
Disbursement Verification Limit	▪ Specify a disbursement limit (in dollars) that, when exceeded, will be reported and require manual verification.

Cash-In-Hand Limit	▪ Specify a cash-in-hand limit (in dollars) that, when exceeded, will report a cash-in-hand violation for the associated internal account.
	▪ Cash-in-hand represents the net difference between disbursements reported by the card processor and disbursements recorded in CUBS.
	NOTE This field is only relevant for Card Units.

Bank Supply Configuration

Order Checks Internally	▪ Select **Yes** if you want to allow the internal account to order checks from within CUBS.
Order Deposit Slips Internally	▪ Select **Yes** if you want to allow the internal account to order deposit slips from within CUBS.
Allow Duplicate Check Numbers	▪ Select **Yes** if you want to allow MLS to create a check with the same number as a previously issued check.
Auto Increment Check Numbers	▪ Select **Yes** if you want to allow MLS to auto-increment check numbers.

Banking Method Configuration

Banking Method	▪ Select a Banking Method.
	The Banking Method value that you choose affects the donation and disbursement banks.

Working Fund Amount	▪ If you selected Working Fund as the banking method, specify a working fund amount.
	The Working Fund Amount is the amount that is initially distributed to the unit to disburse from.
Working Fund Established Date	▪ Enter the date when the Working Fund was created and distributed to the unit.
	This field only appears after the disbursement request has been sent to accounts payable.
Pass GL Journal Entries	▪ Select **Yes** if you want to allow REFIS units to pass journal entries to GL.

Reporting Configuration

Statement Cycle	▪ Select how often internal account statements are distributed to the Unit leadership.
Statement Cycle End Date	▪ If you selected Weekly or Monthly as the Statement Cycle, do one of the following:
	If you chose Weekly, specify a day of the week in which the cycle ends.
	If you chose Monthly, specify a day of the Month in which the cycle ends.
Statement Mode	▪ Select how statements are to be delivered to Unit leadership (mail or e-mail).
Reporting System	▪ Select which system to use for recording transactions (CUBS or MLS).

Default Subcategory	- Specify a default subcategory to be used to post transactions to the associated internal account. - This setting applies when an internal account is marked as "Post from Bank", and/or a transaction does not contain a valid subcategory.
Duplicate Statement	Select **Yes** to specify one or more alternate recipients for Unit Financial Statements.

5   Click **Submit for Approval**, or to save and continue later, click **Save**.

To create a new account template by cloning an existing template

1   From the CUBS menu bar, click **System Setup** > **Account Templates**.

2   Click **Create New Account Template**.

3   Click **Yes** to clone an existing account template.

4   Under Source Account Template, select the Country and BUS and account template that you want to clone.

5   Under Destination Account Template, do the following:

   a   Select the country where the associated BUS is located.

   b   Select the destination BUS from the drop-down list.

6   Click **Continue**.

7   In the Account Template screen, enter the information into the required fields for each attribute and configuration:

Account Type Attributes section

Template Name	▪ Enter a short, descriptive name for the template.
Template Description	▪ Enter a short description of the purpose for this new template.
Category Group	▪ Specify a default Category Group. This is the Category Group that will be associated with the internal account by default (once the internal account is created).
Interest Rate Group	▪ Specify an Interest Rate group that will determine the rate of interest that Internal Accounts earn on debit and credit balances on specified sub-categories.

Assign Org Type	■ Specify at least one default org types that the template will be applied against. By defining the organization type, CUBS automatically applies this template when creating an internal account that is associated with a unit of the same organization type and in the same BUS. **IMPORTANT** Each organization type can only be specified on one template per BUS. **IMPORTANT** You cannot create an internal account that is associated with a Unit of a certain organization type until that type is associated with a default template.

Threshold Configuration

Track Deposit Frequency	■ Select **Yes** if you want CUBS to track deposit frequencies. ■ Missed deposits are logged on a report.

Deposit Frequency	▪ Select an "expected" deposit frequency. ▪ CUBS uses this value to determine if a deposit was missed.
Grace Days (Missed Reports)	▪ Specify the number of days allowed before CUBS logs a deposit as "missed".
Deposit Verification Limit	▪ Specify a deposit limit (in dollars) that, when exceeded, will be reported and require manual verification.
Disbursement Verification Limit	▪ Specify a disbursement limit (in dollars) that, when exceeded, will be reported and require manual verification.

Cash-In-Hand Limit	▪ Specify a cash-in-hand limit (in dollars) that, when exceeded, will report a cash-in-hand violation for the associated internal account.
	▪ Cash-in-hand represents the net difference between disbursements reported by the card processor and disbursements recorded in CUBS.
	NOTE This field is only relevant for Card Units.

Bank Supply Configuration

Order Checks Internally	▪ Select **Yes** if you want to allow the internal account to order checks from within CUBS.
Order Deposit Slips Internally	▪ Select **Yes** if you want to allow the internal account to order deposit slips from within CUBS.
Allow Duplicate Check Numbers	▪ Select **Yes** if you want to allow MLS to create a check with the same number as a previously issued check.
Auto Increment Check Numbers	▪ Select **Yes** if you want to allow MLS to auto-increment check numbers.

Banking Method Configuration

Banking Method	▪ Select a Banking Method.
	The Banking Method value that you choose affects the donation and disbursement banks.

Working Fund Amount	▪ If you selected Working Fund as the banking method, specify a working fund amount. The Working Fund Amount is the amount that is initially distributed to the unit to disburse from.
Working Fund Established Date	▪ Enter the date when the Working Fund was created and distributed to the unit. This field only appears after the disbursement request has been sent to accounts payable.
Pass GL Journal Entries	▪ Select **Yes** if you want to allow REFIS units to pass journal entries to GL.

Reporting Configuration

Statement Cycle	▪ Select how often internal account statements are distributed to the Unit leadership.
Statement Cycle End Date	▪ If you selected Weekly or Monthly as the Statement Cycle, do one of the following: If you chose Weekly, specify a day of the week in which the cycle ends. If you chose Monthly, specify a day of the Month in which the cycle ends.
Statement Mode	▪ Select how statements are to be delivered to Unit leadership (mail or e-mail).
Reporting System	▪ Select which system to use for recording transactions (CUBS or MLS).

Default Subcategory	- Specify a default subcategory to be used to post transactions to the associated internal account. - This setting applies when an internal account is marked as "Post from Bank", and/or a transaction does not contain a valid subcategory.
Duplicate Statement	Select **Yes** to specify one or more alternate recipients for Unit Financial Statements.

8 Click **Submit for Approval**, or to save and continue later, click **Save**.

Editing an Account Template

New account templates are used in CUBS to create new internal accounts. Each template has default settings that apply to all Internal Accounts associated with it. These settings may be customized, as needed, at the Internal Account level.

The CAO uses the account template to enter the characteristics of the internal account.

To edit a New Account Template

1 From the CUBS menu bar, click **System Setup** > **Account Templates**.

2 In Search Options, select the country and BUS name, and then click **Search**.

3 From the Template Name column, click the name of the template you want to edit.

4 Click **Proposed**.

5 In the Account Template screen, edit the information in the fields for each attribute and configuration you want to modify:

Account Type Attributes section

Template Name	▪ Enter a short, descriptive name for the template.
Template Description	▪ Enter a short description of the purpose for this new template.
Category Group	▪ Specify a default Category Group. This is the Category Group that will be associated with the internal account by default (once the internal account is created).
Interest Rate Group	▪ Specify an Interest Rate group that will determine the rate of interest that Internal Accounts earn on debit and credit balances on specified sub-categories.

Assign Org Type	Specify at least one default org types that the template will be applied against. By defining the organization type, CUBS automatically applies this template when creating an internal account that is associated with a unit of the same organization type and in the same BUS.
	IMPORTANT Each organization type can only be specified on one template per BUS.
	IMPORTANT You cannot create an internal account that is associated with a Unit of a certain organization type until that type is associated with a default template.

Threshold Configuration

Track Deposit Frequency	- Select **Yes** if you want CUBS to track deposit frequencies. - Missed deposits are logged on a report.

Deposit Frequency	▪ Select an "expected" deposit frequency. ▪ CUBS uses this value to determine if a deposit was missed.
Grace Days (Missed Reports)	▪ Specify the number of days allowed before CUBS logs a deposit as "missed".
Deposit Verification Limit	▪ Specify a deposit limit (in dollars) that, when exceeded, will be reported and require manual verification.
Disbursement Verification Limit	▪ Specify a disbursement limit (in dollars) that, when exceeded, will be reported and require manual verification.

Cash-In-Hand Limit	- Specify a cash-in-hand limit (in dollars) that, when exceeded, will report a cash-in-hand violation for the associated internal account. - Cash-in-hand represents the net difference between disbursements reported by the card processor and disbursements recorded in CUBS.
	NOTE This field is only relevant for Card Units.

Bank Supply Configuration

Order Checks Internally	Select **Yes** if you want to allow the internal account to order checks from within CUBS.
Order Deposit Slips Internally	Select **Yes** if you want to allow the internal account to order deposit slips from within CUBS.
Allow Duplicate Check Numbers	Select **Yes** if you want to allow MLS to create a check with the same number as a previously issued check.
Auto Increment Check Numbers	Select **Yes** if you want to allow MLS to auto-increment check numbers.

Banking Method Configuration

Banking Method	Select a Banking Method. The Banking Method value that you choose affects the donation and disbursement banks.

Working Fund Amount	▪ If you selected Working Fund as the banking method, specify a working fund amount.
	The Working Fund Amount is the amount that is initially distributed to the unit to disburse from.
Working Fund Established Date	▪ Enter the date when the Working Fund was created and distributed to the unit.
	This field only appears after the disbursement request has been sent to accounts payable.
Pass GL Journal Entries	▪ Select **Yes** if you want to allow REFIS units to pass journal entries to GL.

Reporting Configuration

Statement Cycle	▪ Select how often internal account statements are distributed to the Unit leadership.
Statement Cycle End Date	▪ If you selected Weekly or Monthly as the Statement Cycle, do one of the following:
	If you chose Weekly, specify a day of the week in which the cycle ends.
	If you chose Monthly, specify a day of the Month in which the cycle ends.
Statement Mode	▪ Select how statements are to be delivered to Unit leadership (mail or e-mail).
Reporting System	▪ Select which system to use for recording transactions (CUBS or MLS).

Default Subcategory	▪ Specify a default subcategory to be used to post transactions to the associated internal account. ▪ This setting applies when an internal account is marked as "Post from Bank", and/or a transaction does not contain a valid subcategory.
Duplicate Statement	▪ Select **Yes** to specify one or more alternate recipients for Unit Financial Statements.

6   Click **Submit for Approval**, or to save and continue later, click **Save**.

Creating an Internal Account

Internal accounts are created using account templates. If you already have an account template that contains the settings required by the unit for which you are creating a new internal account, you can simply use that template to create a new internal account.

TIP An account template must be created before you can create an internal account. For more information, see See "About Internal Accounts and Account Templates" on page 32.

To create a new internal account

1   From the CUBS menu bar, click **Participants & Units** > **Units**.

2   In Search Options, specify the country, unit ID or name, or unit type that contains the account template settings you want to use, and then click **Search**.

3   In the search results, click any Unit Number to open its unit account tabs.

4   Click the **Internal Accounts** tab.

5   Click **Add Internal Account**.

6   From the BUS drop-down list, select the BUS where you want to create the internal account.

7   In the Account Quick Name field, enter a brief, descriptive name for the new internal account.

8   Click **Create Internal Account**.

IMPORTANT If the procedure ends here, it means that there is no account template available. You must first create an account template and then repeat this procedure.

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9   From the Account Details tab, complete all necessary sections and fields:

Account Name section:

Short Account Name	Enter a brief, descriptive account name.
	Example: San Recife 13th

Internal Account Configuration:

Default BUS Account	▪ Select **Yes** to make this account the default internal account for the BUS.
	If a unit has more than one internal account, this setting tells CUBS which account is the default.
Default Budget Allocation Account	▪ Select **Yes** to make this account the default for accepting LUBA allocations.
	If a unit is eligible for LUBA and has more than one internal account, this setting tells CUBS which account should receive allocations.

Default Missionary Commitment	▪ Select **Yes** to make this account the default for receiving missionary commitment charges. If a unit has more than one internal account, this setting tells CUBS which account should receive charges from missionary commitments deductions.
Dormant	This setting is automatically checked by CUBS after 60 days of inactivity. This information is utilized for reporting purposes only.
Compensating Balance	Enter the unit's compensating balance. In the US and Canada, certain units have an operating balance.
Charity Reg No	▪ Enter the internal account's registration number. Each internal account has a registration number other than the one recorded at the BUS.
Geographical Location ID	Enter the country name associated with the BUS. If it is necessary to limit the location to a province or a smaller geography for tax purposes, enter a locale within a country or region. For example, certain states in the US benefit from tax exemptions. In such cases, you specify the name of a state rather than the country.

GL Account Override:

Product	▪ (Optional) Enter the GL product ID.

Dept ID	▪ Enter a valid GL department ID. For example, 7101110.
Acct	▪ Enter a valid four-digit GL account ID number. This setting is defined in the category master and is a four digit GL account ID number. For example, 5941. For more information, see See "Adding a Category or Subcategory to the Category Master" on page 74.
Project	▪ (Optional) Enter the GL project ID.
Product	▪ (Optional) Enter the GL product ID.

Bank Setup:

Donation Banks:

Transaction Method	▪ Select the transaction method (instruments) to be used for donations. What you choose here determines what payment instruments are allowed for donations made through this internal account. The value selected limits the available banks from which to choose. Every bank handles deposits of various instruments slightly different. The transaction method lets you synchronize the behavior of the donation module with the bank where the donation will be deposited.
Bank	▪ Enter the bank to associate with this internal account. The available values are filtered based on the Transaction Method chosen.
Bank Account #	▪ Enter the bank account number to associate with this internal account. The available values are filtered based upon the bank that you select.

Recon Type	- The Reconciliation Reference is the method by which CUBS associates a Bank Transaction with a CUBS transaction during the Automatch process. The reconciliation reference used is largely dependent on the bank account selected. If you select a concentration bank account, you'll have the following options from which to choose: - Serial (Editable) - Serial (Fixed) If you select a 1-to-1 bank account, you'll have the following options from which to choose: - Date - Amount [Blank]
Deposit Serial Number	If you selected Serial (Fixed) as the recon type, you must enter a value here. This value must be unique across all internal accounts within the BUS.

Generate Serial Number	**NOTE** In cases where the bank allows the Church to provide customer-defined values, CUBS generates a unique serial number.
Disbursement Banks:	
Transaction Method	▪ Select the transaction method (instruments) to be used for donations. What you choose here determines what payment instruments are allowed for making disbursements through this internal account. The value selected limits the available banks from which to choose.
Bank	▪ Enter the bank to associate with this internal account. The available values are filtered based on the Transaction Method chosen.
Bank Account #	▪ Enter the bank account number to associate with this internal account. The available values are filtered based upon the bank that you select.

Recon Type	▪ Select a method by which CUBS will associate bank transactions with CUBS transactions during the automatch process.
	
	The reconciliation reference used is largely dependent on the bank account selected. For example, if you selected a concentration bank account, you'll have the following options from which to choose:
	
	  ▪ Serial (Editable)
	  ▪ Serial (Fixed)
	
	If you selected a 1-to-1 bank account, you'll have the following options from which to choose:
	
	  ▪ Date
	  ▪ Amount
	  ▪ [Blank]

Deposit Serial Number	▪ If you selected Serial (Fixed) as the recon type, you must enter a value here. This value must be unique across all internal accounts within the BUS.

Generate Serial Number	**NOTE** In cases where the bank allows the Church to provide customer-defined values, CUBS generates a unique serial number.
Payment Cards:	
Account Holder	**NOTE** If payment cards have been associated with this internal account, CUBS displays the account holder here for each payment card.
Card No.	**NOTE** If payment cards have been associated with this internal account, CUBS displays the last 6 digits of the card number for each payment card.

Internal Account Flags:

Hold Mail	▪ Select Yes if you don't want to send any identifiable mail to a unit. Mail can still be sent, but it is sent without external identification (such as letterhead or the Church logo) that identifies the letter as being associated with the Church.

Post from Bank	▪ Select **Yes** to post transactions from bank statement data rather than requiring them to be entered into CUBS first.
	By setting this option to Yes, CUBS creates matching CUBS transactions for each transaction reported.
	▪ This feature relates to the Default Subcategory setting. Some units do not report transactions. They accept the bank statement as the sole source of reporting information. Such units should configure their internal accounts with the Post from Bank flag enabled (set to Yes). When they do, CUBS reads the bank statement and creates entries automatically as if they had been reported by the unit. However, CUBS needs to know which subcategory to assign them to. This setting lets you specify a default category.
	▪ Additionally, some electronic imports contain entries associated with internal accounts. Those entries come with a category and subcategory reported by the originating system. However, sometimes the category/subcategory in the electronic file is not valid. CAPS imports are the most common example.
	In such cases, the default category that you specify here serves as a kind of "catch all" subcategory. In this scenario, records placed here can then be sorted out later on (rather than rejecting them outright).

Positive Pay	▪ Select **Yes** to specify that positive pay for disbursement against this internal account should be administrated by the CAO. When enabled (set to Yes), CUBS sends a list of pre-authorized checks to the bank (which includes all MLS-reported disbursements). The bank then sends a daily list of checks that have cleared the bank account. Under certain conditions, the CAO then approves or rejects the payments.

10 On the Account Attributes tab, complete all necessary sections and fields:

Account Type Attributes section

Template Name	▪ Enter a short, descriptive name for the template.
Template Description	▪ Enter a short description of the purpose for this new template.
Category Group	▪ Specify a default Category Group. This is the Category Group that will be associated with the internal account by default (once the internal account is created).
Interest Rate Group	▪ Specify an Interest Rate group that will determine the rate of interest that Internal Accounts earn on debit and credit balances on specified sub-categories.

Assign Org Type	■ Specify at least one default org types that the template will be applied against.
	By defining the organization type, CUBS automatically applies this template when creating an internal account that is associated with a unit of the same organization type and in the same BUS.
	IMPORTANT Each organization type can only be specified on one template per BUS.
	IMPORTANT You cannot create an internal account that is associated with a Unit of a certain organization type until that type is associated with a default template.

Threshold Configuration

Track Deposit Frequency	■ Select **Yes** if you want CUBS to track deposit frequencies.
	■ Missed deposits are logged on a report.

Deposit Frequency	- Select an "expected" deposit frequency. - CUBS uses this value to determine if a deposit was missed.
Grace Days (Missed Reports)	Specify the number of days allowed before CUBS logs a deposit as "missed".
Deposit Verification Limit	Specify a deposit limit (in dollars) that, when exceeded, will be reported and require manual verification.
Disbursement Verification Limit	Specify a disbursement limit (in dollars) that, when exceeded, will be reported and require manual verification.

Cash-In-Hand Limit	▪ Specify a cash-in-hand limit (in dollars) that, when exceeded, will report a cash-in-hand violation for the associated internal account. ▪ Cash-in-hand represents the net difference between disbursements reported by the card processor and disbursements recorded in CUBS. **NOTE** This field is only relevant for Card Units.

Bank Supply Configuration

Order Checks Internally	▪ Select **Yes** if you want to allow the internal account to order checks from within CUBS.
Order Deposit Slips Internally	▪ Select **Yes** if you want to allow the internal account to order deposit slips from within CUBS.
Allow Duplicate Check Numbers	▪ Select **Yes** if you want to allow MLS to create a check with the same number as a previously issued check.
Auto Increment Check Numbers	▪ Select **Yes** if you want to allow MLS to auto-increment check numbers.

Banking Method Configuration

Banking Method	▪ Select a Banking Method. The Banking Method value that you choose affects the donation and disbursement banks.

Working Fund Amount	▪ If you selected Working Fund as the banking method, specify a working fund amount. The Working Fund Amount is the amount that is initially distributed to the unit to disburse from.
Working Fund Established Date	▪ Enter the date when the Working Fund was created and distributed to the unit. This field only appears after the disbursement request has been sent to accounts payable.
Pass GL Journal Entries	▪ Select **Yes** if you want to allow REFIS units to pass journal entries to GL.

Reporting Configuration

Statement Cycle	▪ Select how often internal account statements are distributed to the Unit leadership.
Statement Cycle End Date	▪ If you selected Weekly or Monthly as the Statement Cycle, do one of the following: If you chose Weekly, specify a day of the week in which the cycle ends. If you chose Monthly, specify a day of the Month in which the cycle ends.
Statement Mode	▪ Select how statements are to be delivered to Unit leadership (mail or e-mail).
Reporting System	▪ Select which system to use for recording transactions (CUBS or MLS).

Default Subcategory	▪ Specify a default subcategory to be used to post transactions to the associated internal account. ▪ This setting applies when an internal account is marked as "Post from Bank", and/or a transaction does not contain a valid subcategory.
Duplicate Statement	▪ Select **Yes** to specify one or more alternate recipients for Unit Financial Statements.

11 Click **Submit for Approval**, or to save and continue later, click **Save**.

Restoring an Internal Account's Default Settings

If you made and committed changes to an internal account's default settings, you can reset it at any time to use the associated account template.

To reset an internal account to its original template settings

1 From the CUBS menu bar, click **Participants & Units** > **Units**.

2 In Search Options, specify the country, unit type, or unit name where you will find the internal account, and then click **Search**.

3 From the search results, click any Unit Number to open its Summary tab.

4 Click the **Internal Accounts** tab.

5 In the Internal Account Number column, click to open an Internal Account.

6   Click the **Account Attributes** tab.

7   Click **Proposed**.

8   At the bottom of the Account Attributes tab, click **Reset to Template Settings**.

9   Click **OK**.

TIP   As with other changes made to data in CUBS, resetting the internal account to the original account template settings is not permanent until you submit the change for approval and it gets approved. For more information about approvals, see See "Understanding Approvals" on page 141.

System Data Management

System Data Management (SDM) is a comprehensive approach to linking all non-transactional CUBS data elements that are broadly used and shared across application boundaries.

The goal of SDM is to streamline data sharing and provide everyone with a single, consistent view of critical data by combining software with data governance techniques. The kinds of information treated as system data in CUBS includes the following:

- Bank Holidays
- Category Master
- GL Reconciled Accounts
- Currencies
- Currency Masks
- Geopolitical Locations
- Instruments
- Languages
- Lookup Groups
- Organization Type Groups
- Organization Types
- Transaction Methods
- Translation Adjustments

This section describes the processes and procedures for managing system data.

About Bank Holidays

Bank holidays can be customized by country within CUBS by users with the proper rights. Holidays may can be entered, modified, described and deleted within the module. Bank holidays can recur by specific date or a combination of day, week, and month.

Recurring holidays that cannot be defined by a specific date or combination of day, week, or month need to be entered uniquely for each recurrence. Bank holidays are used to schedule the running of certain bank file processes and to create reports.

Adding Bank Holidays

Bank holidays can be added to CUBS to make sure the system runs certain bank-related processes on the appropriate days.

To add a bank holiday

1   From the CUBS menu bar, click **System Setup**.

2   Under System Data, click **Bank Holidays**.

3   Click the **Add New Holiday** button on the right side of the screen.

4   Enter the country and the name of the holiday and whether the holiday is one time or reoccurring.

5   When prompted, do one of the following:

    a   If the holiday is one time, enter the date of the holiday.

    b   If the holiday is recurring, enter the month and date that it recurs each year or the conditions (day, week, month) upon which the holiday recurs.

6   Click **Save** at the bottom right of the screen to save the new holiday in the system.

IMPORTANT Holidays that have rules that do not occur on a fixed day or a combination of day, week, and month need to be entered individually into the system as one-time holidays.

Generating Bank Holiday Reports

You may generate a bank holiday reports by country and by date. Reports are generated by country based on the data currently showing in the Bank Holiday list. If you would like a report of a specific county or date, you must first filter the data to show the desired information.

To generate bank holiday reports

1   From the CUBS menu bar, click **System Setup**.

2   Under System Data, click **Bank Holidays**.

3   Select the countries and dates for which you would like to generate the report.

4   Click **Generate Report** in the upper right hand corner of the screen.

TIP If the data on screen is filtered, the report is filtered and if the data on screen is unfiltered, the report is unfiltered as well.

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5   Save or print the resulting report, as needed.

Deleting Bank Holidays

To delete a bank holiday

1   From the CUBS menu bar, click **System Setup**.

2   Under System Data, click **Bank Holidays**.

3   (Optional) Click **Show Filter** to filter the data by country and date.

4   In the Bank Holidays table, select the checkbox for each bank holiday that you want to delete.

5   Click **Delete Selected**.

Modifying Bank Holidays

Occasionally you may need to edit an existing bank holiday if the information in CUBS is incorrect.

To modify a bank holiday

1   On the CUBS menu bar, click **System Setup**.

2   Under System Data, click **Bank Holidays**.

3   Locate the row containing the holiday that you want to edit, and then click the edit icon at the end of the row.

4   Make necessary changes, and then click **Save**.

IMPORTANT Be careful to pull up the holiday in the proper country. Modifying the country of an existing holiday eliminates the holiday from the original country. To add a new holiday to a country, see the Adding Bank

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Holidays feature.

IMPORTANT Holidays that have rules that do not occur on a fixed day or a combination of day, week, and month need to be entered individually into the system as one-time holidays.

Filtering Bank Holidays

In order to find more specific information regarding a bank holiday, you need to filter by country or date range.

To filter on bank holiday

1 On the CUBS menu bar, click **System Setup** > **Bank Holidays**.

2 (Optional) To sort holidays by country (in ascending and descending order), click the Country column heading.

3 (Optional) To filter the holidays by country and date, click **Show Filter**.

TIP The filter screen can be hidden by clicking **Hide Filter**.

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4 When you are done filtering bank holidays, click **Clear Filter** on the filter pop-up to return to the full list of bank holidays.

About Category Master

The Category Master contains all available categories and subcategories in CUBS. Within the Category Master, authorized users can:

- Create new categories and/or subcategories subject to approval.
- View and modify attributes of each category and subcategory.

Any donation or expenditure may be broken down into many categories (e.g. Tithing, Fast Offerings, Book of Mormon, etc.). Categories are further broken down into subcategories for more detailed reporting (e.g. Fast Offering – Housing, Fast Offering – Food, etc.).

Each category and subcategory has attributes that determine if they can be used to record donations and/or disbursements, if they earn interest, if they are tax deductible, etc.

A default category group is a group of categories/subcategories and their associated category attributes and is defined for each BUS and additional Category Groups can be created as needed. Category Groups allow authorized users to define the business activities against which a local unit (e.g. Ward) can record transactions.

IMPORTANT Only users with appropriate permissions can create and modify categories/subcategories.

Modifying the Category Master

Occasionally authorized users need to correct or modify information within the Category Master. These are defined universally and not at the Area or country level.

To modify a category master

1 From the CUBS menu bar, click **System Setup** > **Category Master**.

2 On the Category Master page, click **Proposed**.

3 Click on the category or subcategory that you want to modify.

4 Within the category you can select or deselect the following: Allow Override at Category Group Level, Allow Overdraft, Prevent Overdraft at Category Level and Prevent Overdraft at Subcategory Level. Allowing overdraft at the Category/Subcategory level (for example, Fast Offerings) allows the transaction to be completed regardless of the balance available. Preventing overdraft (for example, Budget) prevents a disbursement from being made until there are funds available.

5 Within the Subcategory you can activate or inactivate the whole Subcategory and its related attributes. Donations, Disbursements, Transfers, Zero Balance, Interest Gaining, Tax Deductible, Used by MLS, Allow Unit Subcategories, and Manage in MLS) are attributes that can be selected (activated) or unselected (inactivated) and allowed to be overridden (subject to approval) or not.

IMPORTANT The GL Account defined at this level cannot be overridden locally. Business Unit, Department ID, Product or Project cannot be defined in the Category Master but only at the Category Group level.

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6 Click **Submit for Approval**, or to save and continue later, click **Save**.

Adding a Category or Subcategory to the Category Master

Occasionally authorized users need to correct or modify information within the Category Master.

To modify the category master

1   From the CUBS menu bar, click **System Setup**.

2   Under System Data, click **Category Master**.

3   On the Category Master page, click **Proposed**.

4   Do either of the following:

   a   Click **Add Category**, enter a name for the new category, and then click **Add**.

   b   Click **Add Subcategory**, choose a Subcategory Name and attach it to a category by using the Add to Category drop-down menu. The Subcategory Type is also defined using the drop-down menu. Click **Add**.

5   Assign values for the attributes of the new category or subcategory.

IMPORTANT The system requires a valid GL account to be defined for each subcategory.

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6   Click **Submit for Approval**, or to save and continue later, click **Save**.

About General Ledger Reconciled Accounts

General Ledger Reconciled Accounts lists all general ledger (GL) accounts that are automatically reconciled within CUBS between the subsidiary ledger (CUBS) and the GL. GL accounts are associated with transactions via their associations with subcategories (see Category Group configuration), internal accounts (view Internal Account configuration) and bank accounts (defined by InfoGuide and imported into CUBS). The accounts listed may or may not be directly tied to an internal account or bank account.

CUBS selects all GL accounts contained within the General Ledger Reconciled Account Master list and performs an automatic reconciliation between the CUBS reported balance and the General Ledger reported balance on an as needed basis (daily, weekly or monthly). The GL reconciliation screens allow the user to monitor the reconciliation and perform manual adjustments under a dual approval approach.

The reconciliation is between CUBS - subsidiary ledger, and the GL, and serves at least two purposes:

- Ensures all transactions posted in CUBS are systematically posted to the GL.

- Ensures accurate reporting by verifying that all local unit finance transactions are recorded in CUBS as the subsidiary ledger. The automatic reconciliation is not applied to a specific area or category within CUBS, but to all GL account strings. If a GL account string is not listed, it is not reconciled automatically (within CUBS) but can be done manually (outside of CUBS) within the Transactions module.

This module only addresses the listing of the General Ledger accounts that are reconciled within CUBS. It does not address the process of reconciling the General Ledger accounts. The process is described in GL Reconciliation within the Transactions module.

Each GL account listing includes the following information:

- *Account*: Refers to the 4 digit account number as defined in the GL chart of accounts.

- *Description*: A brief description entered by a user when the account is first created. Because it is user configurable, the description may or may not be the actual title of the account as listed in the GL.

- *Type*: Refers to the classification of the GL account for use in financial statements. It is assigned automatically based on the numeric structure contained in the GL. Income, Expense, Asset, and Liability are examples of the types used.

Adding a General Ledger Account

Within the GL Reconciled Accounts module, authorized users are allowed to propose an additional GL account(s) to the GL Reconciled Account Master as required and approved by Church Headquarters. This addition only applies within CUBS and is not automatically added to the Church General Ledger System. These change proposals are subject to Management approval before they are added to CUBS.

To add or delete a general ledger account

1 From the CUBS menu bar, click **System Setup** > **GL Reconciled Accounts**.

2 On the GL Reconciled Account Master page, click **Proposed**.

3 Click **Add New GL Account**.

4 In the first row of the Account column, enter a GL account and description.

5 Click **Submit for Approval**, or to save and continue later, click **Save**.

6 Click **Submit for Approval**, or to save and continue later, click **Save**.

IMPORTANT You cannot edit this content again until the previous request is approved or rejected. If you cancel the changes, then no changes are saved to the CUBS database.

NOTE Once approved, your new GL account string is added to the list of automatically reconciled accounts. At that point, the new GL account string appears in the list of automatically reconciled accounts.

Deleting General Ledger Accounts

Authorized users are allowed to propose a deletion of a GL account within the GL Reconciled Account Master as required and approved by Church Headquarters. These proposals are subject to Management approval before they are deleted from the system.

To delete a general ledger account

1 From the CUBS menu, click **System Setup**.

2 Under System Data, click **GL Reconciled Accounts**.

3 On the GL Reconciled Account Master page, click **Proposed**.

4 Select the accounts to be deleted by selecting their check boxes.

5 Click **Submit for Approval**, or to save and continue later, click **Save**.

After approval, the GL account string is deleted from the list of automatically reconciled accounts on screen. The selected account is not deleted from the CUBS database.

NOTE Once approved by the Supervisor, CUBS commits your changes to record. However, until approval occurs the record is locked, preventing further editing.

About Currencies

Currencies is a listing of each type of monetary unit available for use in CUBS. Within the listing, each currency has a related definition for Symbol, Decimal Places, Exchange Rate (to USD), Currency Code and Status.

An Exchange Rate History Report can be created with the screen and provides a simple history of exchange rates for a specific currency.

Reports are generated in PDF format so that you can either print them, or save a copy to a local or network drive for later viewing.

Viewing Currencies

Currencies and their exchange rates are imported into CUBS by the system data management group and are not editable by CUBS users. An authorized user is allowed to view a listing of the currencies, as needed within the system. A currency may be assigned to one or more countries and a country may have more than one currency assigned to it as required by their government. Each currency has a related definition using Symbol, Decimal Places, Exchange Rate (to USD), Currency Code and Status.

An Exchange Rate History Report can be created using the screen, which provides a simple history of exchange rates for a specific currency. Reports are

generated in PDF format so that you can either print them, or save a copy to a local or network drive for later viewing.

To view all information related to a currency

1   From the CUBS menu, click **System Setup**.

2   Under System Data, click **Currencies**.

3   Specify one or more search criteria, or leave all fields blank to return all currently defined currencies.
    For example, in the Currency Code field, enter *USD* to return a listing of all currencies defined for the US Dollar.

4   Click **Search**.

To create an Exchange Rate History Report

1   Within the Currencies screen, use the Exchange Rate (To USD) column of the results list.
    As you hover over a currency line, notice that it highlights the whole line for easy reference. Click the exchange rate link that corresponds with the currency for which you want to create a report.

2   To change to a different date range, click **Show Filter** and select dates from the two calendars available.

3   On this screen click **Create Report** at the top.
    The report contains the filtered data as it appears on screen.

About Currency Masks

Currency masks are imported and defined in CUBS by the System Data Management Group and are not editable by CUBS users. The currency mask screen allows the user to search by country, language or currency to view a particular currency mask(s), to see how the currency should be displayed within the system.

Currency masks uses the "#" sign as a digit placeholder and are defined by symbol, position of local currency symbol, placement and number of commas and/or decimal points as used by the local country. For example, a mask may be defined to limit the decimal place to two or zero digits and to display cents separating them by decimals or commas.

Displaying Currency Masks

Currency masks are imported and defined in CUBS by the System Data Management Group and are not editable by CUBS users (display only). The currency mask screen allows the user to search by country, language or currency to view a particular currency mask(s), to see how the currency is displayed within the system.

To display a currency mask

1 From the CUBS menu, click System Setup.

2 Under System Data, click **Currency Masks**.

3 Select the currency to be displayed by filtering from any or none of the following drop down menus:

- Language

- Country

- Currency

4 Click **Search**.

5 (Optional) Click **Generate Report** if you want to generate a report of the displayed mask.

NOTE The report contains all of the information available on-screen (including within the paginated screens). So if there are 5 pages of results on screen, all 5 pages of data appear in the report. If the data is filtered on-screen, it is filtered in the report.

TIP If there are multiple masks available, you can scroll through the masks available on the page, choose the number of masks displayed per page or click by page number at the bottom to find the desired mask.

About Geopolitical Locations Reports

Geopolitical Locations are imported into CUBS by the system data management group and are not editable by CUBS users. Geopolitical Locations are searchable

within the system based upon the various political subdivisions including: Name, Country, Type (state, county, province, etc.), and Status (active or disabled).

Each Geopolitical Location is defined by code (Finance and Records Department assigned), status, geopolitical location name, type and ISO code.

Generating Geopolitical Locations Reports

Geopolitical Locations are searchable within the system based upon the various political subdivisions including: Name, Country, Type (state, county, province, etc.), and Status (active or disabled). Authorized CUBS users have a "view only" access to this module. Each Geopolitical Location is defined by code (Finance and Records Department assigned), status, geopolitical location name, type and ISO code.

To generate a Geopolitical Locations report

1   From the CUBS menu bar, click **System Setup**.

2   Under System Data click on Geopolitical Locations

3   Input the search criteria desired, and then click **Search**.

> **NOTE** Report data can be sorted in ascending or descending order by clicking on the header of the field to be sorted prior to generating the report

4   Click **Generate Report** in the upper right hand corner of the screen.

5   To print the report, click the printer icon.

6   To save the report as a PDF file, click the save icon and save the file in the desired location.

About Instruments

An instrument is a bank monetary instrument designed to capture any transaction with a financial institution that involves money. CUBS uses several instruments to either receive donations or disburse money. Transactions are usually done between the Church's bank account and a member/vendor's bank account.

The system maintains a listing of all instruments used. Examples of instruments are cash, checks, cards, electronic fund transfers (EFT), etc. CUBS maintains a

list of all instruments available for use by units and administration offices in their dealings with donors, vendors and banks.

Adding a New Instrument

Occasionally a new instrument may need to be added within CUBS to reflect a new form or method of transaction involving money. Transactions are usually done between the Church's bank account and a member/vendor's bank account. Authorized users are able to add a new instrument by doing the following:

To add a new instrument

1   From the CUBS menu, click **System Setup**.

2   Under System Data, click **Instruments**.

3   On the Instruments page a listing of all the instruments appears.

4   Each instrument contains the following information:

 - ID (Identification Number): The identification number(s) are assigned to an Area based on the money movement method(s) they are using within CUBS.

 - Instrument Description: This is a brief description used as a quick reference by the CUBS users.

 - Instrument Type: Either a check, EFT, cash or card can be selected according to the method used.

5   Click **Proposed** to make a change.

6   Click **Add New Instrument**.

7   A new line appears at the top of the list where an Instrument Description can be added and an Instrument Type can be selected [CUBS prevents the user from entering a description identical to an existing one].

8   Once an instrument has been added, click **Submit for Approval**, or to save and continue later, click **Save**.

NOTE Once approved by the Supervisor, CUBS commits your changes to record. However, until approval occurs the record is locked, preventing further editing.

> **IMPORTANT** If you cancel before saving, CUBS discards all of your changes.

Deleting an Instrument

Occasionally an instrument may need to be deleted within CUBS to reflect a discontinued form or method of transaction involving money. These transactions are usually done between the Church's bank account and a member/vendor's bank account. Only authorized users can delete instruments.

To delete an instrument

1   From the CUBS menu, click **System Setup**.

2   Under System Data, click **Instruments**.

3   On the Instruments tab, click **Proposed**.

4   Click in the box to the left of the identification code of the Instrument line highlighted and a check appears.

5   Do one of the following:

   a   Click **Delete Selected** at the top of the list to remove the selected instruments.

   b   Click **Submit for Approval**, or to save and continue later, click **Save**.

> **IMPORTANT** If you cancel before saving, CUBS discards all of your changes.

> **NOTE** Once approved by the Supervisor, CUBS commits your changes to record. However, until approval occurs the record is locked, preventing further editing.

Modifying an Instrument

Occasionally an instrument may need to be modified within CUBS to reflect a change in form or method of transaction involving money. These transactions are usually done between the Church's bank account and a member/vendor's bank account. Authorized users are able to modify an instrument by doing the following:

To Modify an Instrument

1   From the CUBS menu bar, click **System Setup**.

2   Under System Data, click **Instruments**.

3   Each instrument contains the following information:

   ■ *ID (Identification Number)*: The identification number(s) are assigned to an Area based on the money movement methods they are using within CUBS.

   ■ *Instrument Description*: This is a brief description used as a quick reference by the CUBS users.

   ■ *Instrument Type*: Either a check, EFT, cash or card can be selected according to the method used.

4   Select **Proposed** to make a change.

5   To modify an instrument, click on either the Instrument Description box and modify the description or select a different option from the Instrument Type drop-down menu.

6   Click **Submit for Approval**, or to save and continue later, click **Save**. Once approved by the Supervisor, the system makes the corresponding changes to the database.

7   The system updates and displays the changes when they are submitted to reflect the changes and reverts them back if the changes are not approved. The record is then locked to further editing until the supervisor approves/ rejects the current changes.

NOTE Once approved by the Supervisor, CUBS commits your changes to record. However, until approval occurs the record is locked, preventing further editing.

IMPORTANT If you cancel before saving, CUBS discards all of your changes.

About Languages

Languages are imported into CUBS by the system data management group and are not editable by CUBS users. However, you may search them to see what

languages are available or to see a language's setup within the system. A language is defined by Code, Language Name, ISO Codes, IANA Codes and Country.

Generating Language Reports

Languages are searchable within the system based upon either the language or search criteria selected. Authorized CUBS users have a "view only" access to this module. Each language is defined by Code, Language Name, ISO Codes, IANA Codes and Country.

Each language contains the following details:

- Code: This is the CUBS code used to identify the specific language.
- Language name: Used to name and specify the local language, such as Spanish – Spain versus Spanish – Mexico.
- ISO Code: This is based on the International Organization for Standardization's code for the country. For example, AU for Australia, CA for Canada, etc.
- IANA Code: This is based on the Internet Assigned Numbers Authority language code for the country. For example, EN_AU for English - Australia, EN_CA for English - Canada, etc.
- Country: This is the country that uses the language. If a search is performed by country then all languages used by the country are listed.

The language report contains all of the information contained in the search results (including within the paginated screens). So if there are five pages of results on screen, all five pages of data are contained within the report. If the data is filtered on screen, it is also filtered in the report.

To generate a language report

1   From the CUBS menu bar, click **System Setup**.

2   Under System Data, click **Languages**.

3   From the Search Options, click either **Language** or **Country**, select the appropriate criteria from the drop-down menu, and then click **Search**.

4   Click **Generate Report**.

About Lookup Groups

Lookup Groups consist of a set of specific lookup values which can be queried individually by selecting the appropriate group from the menu. These lookup values are used to populate specific selection lists throughout the CUBS system.

Lookup group names are unique within the system and have a unique description. Lookup values are unique within a lookup group. Authorized CUBs users can add new lookup values or modify existing Lookup Group Names or Descriptions.

Modifying Lookup Groups

Lookup groups are added to CUBS when various screens are programmed that require the user to choose between various data values for a particular field. Lookup groups cannot be added by users.

Only CUBS users with specific administrative rights can modify an existing lookup group or add/modify specific lookup values within a lookup group.

IMPORTANT Editing a lookup group does not change its link to the screens where it is used in CUBS. However, care should be taken to ensure edits made are to the proper lookup group.

To modify a lookup group

1   From the CUBS menu bar, click **System Setup**.

2   Under System Data, click **Lookup Groups**.

3   Click on the group that you want to edit.

4   Edit the group name and/or description.

5   Click **Save** when you are finished making changes.

Adding and Editing Lookup Group Values

A new lookup value can be activated or deactivated. A Lookup Value can also be set as the default value to be returned by the system. If a value is set as the default, it overrides any previously set defaults for that specific lookup group.

IMPORTANT Lookup values added to a lookup group cannot be deleted. If you add a value that you later decide is no longer useful, deactivate the value.

To add a new value to a lookup group

1 From the CUBS menu bar, click **System Setup**.

2 Under System Data, click **Lookup Groups**.

3 Locate and click the lookup group to which you want to add a new value.

4 Click **Add New Lookup Value**.

5 In the Lookup Value Name field, type a name for the new value.

6 (Optional) In the Lookup Value Description field, type a brief description of the purpose of the new value.

TIP A clear description can remind you of important details when you return to the value at some future time. It can also assist other users who might need to identify the purpose of the value.

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7 Do one of the following:

  a If you want to use the value immediately, set Status to **Active**.

  b Select **Inactive** (which is the default setting) if you do not want to expose the new value for use.

8 Do one of the following:

  a If you want to make the new value the default value that appears for this lookup group, set the Default option to **Yes**.

  b Select **No** if you don't want this to appear as the default value.

9 Click **Save**.

To edit an existing lookup value

1 From the CUBS menu bar, click **System Setup**.

2 Under System Data, click **Lookup Groups**.

3 Locate and click the lookup group that contains an existing value that you want to edit.

4   In the Lookup Values table, locate the Lookup Value that you want to edit, and then click the **Edit** icon at the end of the row.

5   Make any necessary changes, and then click **Save**.

NOTE If you do not want to save your changes, click **Cancel**.

About Organization Type Groups

Organization Type Groups are used by code to identify a specific Church organization within CUBS (i.e. Welfare, Local Unit, Family History, Distribution, etc). These groupings are used to help build the Church account needed for check payments (United States and Canada) and for general reporting. The Organization Type Groups can also be broken down into Organization Types.

Within the landing page(s) there is a listing of all the Organization Type Groups used. Each Organization Type Group is given a code which is assigned by the user for identification purposes. Identification codes are assigned per country based on the Area's needs.

Adding Organization Type Groups

An authorized CUBS user assigns the Organization Type Group a title and code when the group is first set up (United States and Canada only).

Within the landing page, there is a listing of all the Organization Type Groups used. Each Organization Type Group is given a code which is assigned by the user for identification purposes. Identification codes are assigned based on a specific country's requirements but available universally as needed.

To add an organization type group

1   From the CUBS menu bar, click **System Setup**.

2   Under System Data, click **Organization Type Groups**.

3   On the Organization Type Groups page, click **Add New Org Type**.

4   In the Add Organization Type Group dialog box, type an identification code and title for the new organization type group.

TIP CUBS will not let you enter a code or description that has already been used. You must enter a unique combination.

---

5   Click **Save**.

IMPORTANT If you cancel before saving, CUBS discards all of your changes.

Deleting Organization Type Groups

Occasionally an authorized CUBS user may need to delete a specific Organization Type Group. Within the landing page, there is a listing of all the Organization Type Groups used.

To add or delete an organization type group

To delete an Organization Type Group make sure no Organization Types are still associated with the Group and then use this screen to select and delete.

1   From the CUBS menu, click **System Setup**.

2   Under System Data, click **Organization Type Groups**.

3   On the Organization Type Groups page, click **Delete Selected** in the box to the left of the identification code.

IMPORTANT If a user tries to delete an Organization Type Group while some Organization Types are still associated with it (see Organization Types), the user will not be allowed to do so and an error message will be displayed.

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4   Click **Save**.

5   The new Organization Type Group then disappears from the list of available options.

6   The system updates and displays the changes when they are submitted to reflect the changes.

7   Any data that is in the system remains in the system for historical purposes. Organization Type Groups are never inactivated, they either exist or they do not.

IMPORTANT Note: If you cancel before saving any org type group changes (adding or deleting) the system discards all changes and does not modify the database.

About Managing Organization Types

The Church Directory of Leadership (CDOL) is the official source for Church unit information. In CDOL, units are classified into different types, such as wards, branches, stakes, districts, temples, departments, etc, CUBS receives selected information concerning these unit(s) including Organization Type and Organization Type ID. Within this CUBS module, only the Notify Creation Units and Organization Type Group can be modified.

Modifying an Organization Type

CUBS receives selected Organization Type and Organization Type ID information from the Church Directory of Leadership (CDOL) for all unit(s). Only the Notify Creation Units and Organization Type Group can be modified in this view within CUBS.

To modify an organization type

1   From the CUBS menu, click **System Setup**.

2   Under System Data, click **Organization Types**.

3   You land on the Manage Org Types page (default) and the user manages the Organization Types by clicking on the "Proposed" tab. A pre-populated CDOL list appears and is un-editable with the exception of the Notify Creation Units flag and Org Type Group box which you can change as appropriate.

4   This screen allows for the following filters and optional changes:

   ▪ *Organization Type ID*: This is the identification number assigned to an organization type by CUBS used for tracking within CUBS.

   ▪ *Organization Type*: Title of the organization assigned by the Church Area Office to be used in CUBS.

   ▪ *Notify Creation Units*: CAO user (based on access level) can optionally turn the "notify creation units" flag on/off. This flag allows the user to specify whether the creation of a unit(s) is visible as an unassigned unit(s)

> within the Unit Management section of the Participants and Units module. (i.e. CUBS needs all new wards to be visible as unassigned units).
>
> - *Organization Type Group*: From the drop-down menu, you can specify an organization type group to be associated with this organization type. You modify organization type group relations by selecting the group to which each org type belongs.

5 Click **Submit for Approval**, or to save and continue later, click **Save**.

TIP At the bottom of the section you can also choose how many lines per page you would like to see. At the top of the page, the Generate Report allows you to have all of the information printed.

IMPORTANT If you cancel before saving, CUBS discards all of your changes.

About Transaction Methods

Transaction methods are used to define how the bank records the deposits and disbursements based on instrument type. They include a description of the transaction method, the type of transaction, whether to summarize, and instruments. Transaction methods (e.g. Donation- Check, Donation – EFT, Disbursement – Cash etc) are defined within CUBS by associating them with a transaction type (donation or disbursement) and one of the various instruments (cash, check, check – out of town, check –local bank, Electronic Funds Transfer (EFT), and card are available for selection) allowed. More than one instrument can be associated with a given transaction method.

Adding a Transaction Method

Occasionally an additional transaction method(s) may need to be added by an authorized user. A Transaction Method includes a description, transaction type, whether to summarize, and the instruments associated with the related method. Transaction methods (e.g. Donation- Check, Donation – EFT, Disbursement – Cash etc) are defined by associating transaction type (donation or disbursement) and one of the various instruments (cash, check, check – out of town, check – local bank, Electronic Funds Transfer (EFT), or card) is allowed in CUBS to be associated to the transaction method.

More than one instrument can be associated with a given transaction method. Only CUBS users with sufficient rights can modify an existing transaction method or add a new transaction method. Funding and transaction methods include donations and disbursements as well as other accounting transactions (such as Bank Fees, Donation or Disbursement Adjustments, EFTs, Interest Earned, Positive and Negative Write-Offs, Returned Checks, Sweeps, Transfers, etc.).

To add a transaction methods

1   From the CUBS menu bar, click **System Setup**.

2   Under System Data, click **Transaction Methods**.

3   On the Methods tab, click **Proposed**.

4   Click **Add New Transaction Method**.

5   In the Description column, enter a description of the Transaction Method.

6   In the Transaction Type column, select the type of transaction (Donations or Disbursements).

7   In the Summarize column, do one of the following:

    a   Select **Yes** for CUBS to summarize transactions associated with this method into one reconcilable item.

    b   Select **No** for CUBS to create one reconcilable item per transaction.

    NOTE A Transaction Method of Cash used in donations should be set to Yes for CUBS to summarize all cash donations within a donation batch into one reconcilable entry representing the total cash deposit in the bank.

8   In the instruments column, select the type of instruments associated with this transaction method. Again, one or more instruments can be added to this field.

9   Click **Submit for Approval**, or to save and continue later, click **Save**.

Editing a Transaction Method

Occasionally a transaction methods might need to be edited by an authorized CUBS user. A transaction method includes a description, transaction type,

whether to summarize, and the instruments associated with the related method.

To edit an existing transaction method

1   From the CUBS menu bar, click **System Setup**.

2   Under System Data, click **Transaction Methods**.

3   From Transaction Methods, click **Proposed**.

4   From the list of Transaction Methods, select the method you want to edit.

5   Click the desired columns and make the appropriate changes to the Transaction Method definition using any of the following fields:

   - Description

   - Transaction Type

   - Summarize

   - Instruments

6   Click **Submit for Approval**, or to save and continue later, click **Save**.

Deleting a Transaction Method

Occasionally a transaction method(s) may need to be deleted by an authorized CUBS user. A Transaction Method includes a description, transaction type, whether to summarize, and the instruments associated with the related method.

To delete a transaction method

1   From the CUBS menu bar, click **System Setup**.

2   Under System Data, click **Transaction Methods**.

3   On the Methods tab, click **Proposed**.

4   From the list of Transaction Methods, scroll through and select the methods you want to delete by clicking the box to the left of the description.

5   Click **Delete Selected** (at the top of the column).

6   Click **Submit for Approval**, or to save and continue later, click **Save**.

About Translation Adjustments

Translation Adjustments displays a listing of available text or terms to view and/or adjust for translation within the Lookup Values, Reports or Application sections of the module.

The system does not manage an actual language, only the translations that we create within CUBS for the selected language. The translation is inserted as defined within the Lookup Values, Reports or Application sections.

Modifying a Translation Adjustment

Occasionally, a Translation Adjustment(s) may need to be modified by an authorized CUBS user. The module displays a listing of the available text or terms to view and/or adjust for translation within the Lookup Values, Reports or Application sections of the module.

These translations are associated with a language record that is imported from an outside system and not managed within CUBS. The modifications do not actually affect the language record in any way, only the translations that we create within CUBS for the selected language. The translation is inserted as defined within the Lookup Values, Reports or Application sections.

> **NOTE** You must have appropriate user rights in order to edit data categories. If you do not have the proper level of permissions, you can not perform the following tasks.

To modify a Translation Adjustment

1   From the CUBS menu bar, click **System Setup**.

2   Under System Data, select **Translation Adjustments**.

3   From Translation Adjustments, click on either the Lookup Values, Reports or Application tab.

4   Within the chosen section, filter or search as applicable.
    All three sections are filtered by Locale (Lookup Groups is also a required field within the Lookup Values page) with the option to also search by English or Translated Text (Report Name is also available within Report Translations). Translations for locale (i.e. Spanish – Venezuela), coming in from the main language (Spanish) can also be

adjusted as needed to meet a country's translation needs. Upon selecting the filter and/or search criteria, the system displays the code, English Text and Translated Text to the requested language (local description).

5 Once your selection appears, click on the edit button (an icon of a pencil on paper) to the far right of the line you need to edit.

6 Click **Save to apply the changes**.

7 On a filtered screen, click **Generate Report** at the top.
The report contains all of the information available on screen (including within the paginated screens) so if there are 5 pages of results on screen, all 5 pages of data appear in the report. If the data is filtered on screen, it is filtered in the report.

NOTE If CUBS does not find a translation for an item in the selected locale (language/country) when running a report or displaying a label or lookup value on the application, it will attempt to find it for the master language and finally default to the English if unsuccessful (i.e. if the selected locale is Spanish – Venezuela CUBS will try to find the translation for that locale, if not found it will attempt to find the translation in Spanish, if not found either it will default to English). That way CUBS ensures that a string of text will always be printed/displayed.

User Accounts

User management is the process of creating, maintaining, and editing a user's account and role in CUBS. To use CUBS, a user must have a CUBS user account.

User accounts provide both login access (a user name and password) and associated rights. Rights assigned to the user through roles both enable and limit a user's access to various features within CUBS. Users can be assigned one or more roles. Role designation assures appropriate segregation of duties.

Only a CUBS user who has been given sufficient rights can create accounts and assign roles.

Creating a New User Account

User accounts are created from existing accounts contained in LDS Account. A CUBS user account cannot be created for an individual who does not exist in LDS Account. Once you have verified that a user account already exists in LDS Account for the user that you want to add, you can then proceed to create a new user account.

> **NOTE** In addition to managerial approval, new user accounts require approval by data security administration.

To create a new user account

1   From the CUBS menu bar, click **System Setup**.

2   Under User Management, click **Users**.

3   Click **Add New User**.

4   In the LDS Account Search dialog box, enter either the LDS Account user ID or the name of the user.
    You can enter first or last names. You can also enter partial names.

5   Click **Search**.

6   Click the radio button next to the correct user.

7   Click **Import to CUBS**.

8   Add a role by clicking a role from the drop down list. If necessary, a new role may be added (see Adding a New Role).

9   Assign a location by selecting the appropriate country from the drop down list.

10   Assign a bus by clicking a BUS from the drop down list.

IMPORTANT   When assigning a BUS, *All* is the default. If All is selected, the user will have rights to all BUSes within the selected country.

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11   Provide additional information and comments if necessary.

12   Click **Submit for Approval**.

TIP   Additional roles and BUS's can be added by clicking the green plus sign next to each drop down list. You can also exclude users by entering (or searching for) the unit number in the Exclude field.

Editing a User Account

User accounts may be edited after their creation to meet business needs. Additional roles may be assigned, assigned locations and BUSs may be changed, added to, or exclusions from access made. Additionally, office and supervisor information may be updated.

To edit a user account

1   From the CUBS menu bar, click **System Setup**.

2   Under User Management, click **Users**.

3   In the Search Options dialog box, enter one or more of the following;

- User ID or Name

- Office

- Record Status

- Approval Status

- Assigned Roles

TIP   You can enter first or last names. You can also enter partial names.

---

4   Click **Search**.

5   Click a result from the results table.

6   Click **Proposed**.

7   Edit the following attributes:

Assign Roles

Assign Locations

Additional Information

TIP Roles assigned to a user can be edited by clicking the hyperlink next to their assigned roles.

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8   Click **Submit for Approval**.

Disabling a User Account

You can disable user accounts when no longer needed.

To disable a User Account

1   From the CUBS menu bar, click **System Setup**.

2   Under User Management, click **Users**.

3   In the Search Options dialog box, enter one or more of the following:

- User ID or Name

- Office

- Record Status

- Approval Status

- Assigned Roles

TIP You can enter first or last names. You can also enter partial names.

---

4   Click **Search**.

5   Click a result from the results table.

6   Click **Proposed**.

7   Under the LDS Account Details section, click the **Disable** radio button.

8   Click **Submit for Approval**.

About Roles

Roles determine the content users can see and the tasks they can perform. Roles are organized by feature or by groups of features. Multiple roles can be assigned to users as necessary.

Table 1 Default CUBS roles and their related access privileges.

CUBS Roles	Access Privileges
Entry	Data entry of donations, disbursements, adjustments, participant management, standing instructions, bank data, DIK, stop payment, missing reports, work as unit, standard and cash-in-hand transfers and teller entries.
Donation & Disbursement Approver	Approval of donations, disbursements, standing instructions, adjustments and participants.
Bank Data Approver	Approval of bank data batches.
Transfer Approver	Approval of transfers and teller entries.
Reconciliation	Bank and GL reconciliation (includes Positive Pay). Journal Voucher correction.
Reconciliation Approver	Approve bank and GL reconciliation.
Bank Supplies	Bank supplies management.
Cash Management	Creation, modification and approval of sweeps.
Gift Aid	Creation, modification and approval of gift aid tax claims, declarations and user initiated standing orders templates.

CUBS Roles	Access Privileges
Account Management	Managements of banks, bank accounts, units, internal accounts, cards and budget distribution and allocation settings (local units).
Account Management Approver	Approval of banks, bank accounts, units, internal accounts, cards and budget distribution and allocation settings (local units).
CAO Administrator	Creation and modification of BUSes, BUS Split, Users, Account Templates, Interest Rate Groups, Category Groups, Tax Withholding Types and Bank Holidays.
HQ Administrator	BUS management approvals (BUSes, Account Templates, Interest Rate Groups, Category Groups, Tax Withholding Types), creation/modification/approval of master data (ie. category master, transaction methods, org types, org type groups, lookup types, instruments, gl reconciled accounts, translation, administrative areas...), users (first level approval), create Equity transfers, define Monthly Statistical Risk Values and KPI Benchmarks.
Access Management	FRD Security. Final approval of users. Creation, modification and approval of roles.
Statistical Summary Approver	Update comments on Monthly Statistical Summary.

CUBS Roles	Access Privileges
Basic Query & Reporting	Read access to BUS and master data. Run associated reports.
Accounting Query & Reporting	Run GL reports (i.e. Balances reports - IA, BUS, posting reports by category, cash account postings…)
Transaction Query & Reporting	Access to advanced queries. Run other reports (i.e. donation, disbursements and reconciliation related reports)
Dashboard	Access to Dashboard (charts).

If necessary, additional roles may be added and can be tailored to meet business needs. If it is determined that a role should mirror all features or portions of features or groups of features given to other roles in CUBS, those features may be copied to another role.

Viewing Roles

Roles are defined by features and groups of features that allow access to menus and functions in CUBS. Each role is defined as being active or disabled. The approval status of each role (approved, in progress, pending approval, or rejected) can be viewed by following the steps below.

To view a user role

1 From the CUBS menu bar, click **System Setup**.

2 Under User Management, click **Roles**.

3 Enter one or more of the following:

Role Name

Record Status

Approval Status

TIP You can search for multiple approval statuses (approved, in progress, pending approval, and/or rejected).

4 Click **Search**.

5 Click a result from the Role Name column.

TIP The descriptions on the resulting Assign Features table indicate if a particular role allows editing, viewing or is denied access to specific features.

Editing Roles

Roles are defined by features or groups of features that allow access to menus and functions in CUBS. All roles may be configured to allow users to edit data according to business need.

To edit a user role

1 From the CUBS menu bar, click **System Setup**.

2 Under User Management, click **Roles**.

3 Enter one or more of the following:

Role Name

Record Status

Approval Status

TIP You can search for multiple approval statuses (approved, in progress, pending approval, and or rejected).

---

4 Click **Search**.

5 Click a result from the Role Name column.

6 Click **Proposed**.

7 Click **Edit**, **View**, or **Deny** for each available feature or group of features.

8 Click **Submit for Approval**.

Copying a Role

Roles are defined by features or groups of features that allow access to menus and functions in CUBS. If it is determined that a role should mirror all features or portions of features or groups of features given to other roles in CUBS, those features may be copied to another role.

To copy a user role

1 From the CUBS menu bar, click **System Setup**.

2 Under User Management, click **Roles**.

3 Enter one or more of the following:

  a Role Name

  b Record Status

  c Approval Status

4 Click **Search**.

5 Click a result from the Role Name column.

6 Click **Proposed**.

7 Click **Copy from Existing Role**.

8 Enter the role name to be copied.

9 Click **Copy Feature Set**.

10 Click **Edit**, **View** or **Deny** for each available feature or group of features.

11 Click **Submit for Approval**.

Adding a New Role

Roles are defined by features or groups of features that allow access to menus and functions in CUBS. New roles may be added to what is currently available in CUBS.

To add a new user role

1 From the CUBS menu bar, click **System Setup**.

2 Under User Management, click **Roles**.

3 Click **Add New Role**.

4 Enter a new role name.

5 Add a description.

6 Indicate role status

    a Active

    b Disabled

7 Click **Edit**, **View**, or **Deny** for each available feature or group of features.

8 Click **Submit for Approval**.

Bank and Bank Account Setup and Maintenance

All bank relationships and bank accounts are setup and approved in InfoGuide prior to being used by CUBS. Banks must meet a standard of credit worthiness including liquidity and solvency. The bank must be one of the premier financial institutions in the country (i.e. one of the top tier banks in total assets). Additionally, the bank must have a reputation consistent with Church values (i.e. legal, ethical, and reputable).

CUBS automatically accepts bank and bank account information received from InfoGuide. The following information is imported into CUBS from InfoGuide and is solely maintained through InfoGuide; name of the account, legal entity, purpose description, type of account (such as deposit, merchant, disbursing), bank ACH file details, bank branches, signatories, general ledger accounting codes, number of signers, and branch address.

Additional information is required in order to complete bank and bank account activation and includes the following:

For Banks
▪ Funding and Transaction Methods
▪ Bank Contacts
Fo Bank Accounts
▪ Accounting Features
▪ Accounting Information
▪ Funding Information

Upon completion of these required fields, bank and bank accounts are submitted for activation. Upon activation, bank data files can be loaded and internal accounts can be associated to bank accounts.

Bank and bank account information can be maintained and updated as business needs change.

About Bank Accounts

In coordination with the Treasury Division at Church Headquarters, each Church Administration Office (CAO) has the responsibility to open and manage all bank accounts. Bank accounts are always approved through InfoGuide prior to activation in CUBS.

The following bank account information is provided by InfoGuide: account name, account number, routing number, legal entity, purpose description, type of account (e.g. deposit, merchant, disbursing), reconciler, signers, accounting codes, number of signers, bank contact, and branch address.

To complete the activation process in CUBS, accounting features, accounting information, CUBS account analyst, transaction methods, funding information, and reconciliation tolerances will be data entered. Once activated, the bank account will be linked to one or more internal accounts.

Bank Account Types

There are two bank account types in CUBS; Funding Accounts and CUBS Bank Accounts. The following chart shows a simple relation between Funding and CUBS Bank Accounts.

Funding Account

Active CUBS Bank Accounts
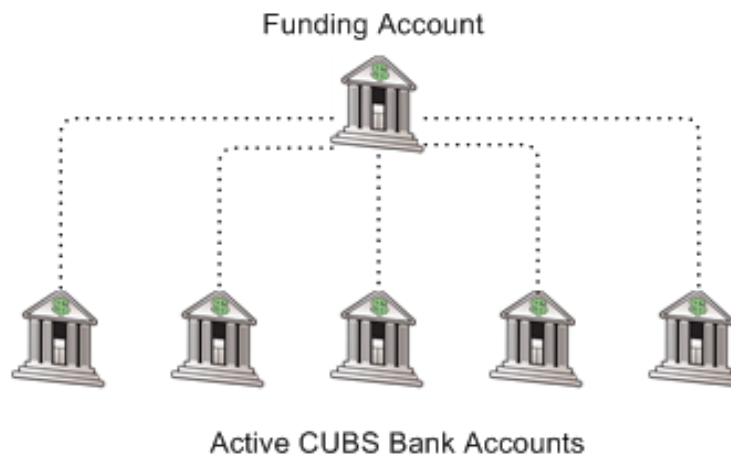
Funding Accounts

A Funding Account is a bank account that has a one-to-one or one-to-many relation with CUBS Bank Accounts. They receive excess funds from CUBS Bank Accounts as well as supply CUBS Bank Accounts with additional funds

when needed. While Funding Accounts are not managed or reconciled in CUBS, a Funding Account must be active prior to activating a CUBS Bank Account.

Funding Accounts are used to maximize returns on investments. To ensure bank accounts maintain a proper operational balance, CUBS will provide manual and automated cash management features to ensure money is moved promptly and efficiently to higher interest bearing accounts. The preferred bank funding method used by the Church is an electronic funds transfer (EFT).

CUBS Bank Accounts

CUBS Bank Accounts are bank accounts used by one or more internal accounts to process deposits and expenditures made at or by local units. Each CUBS Bank Account used by the Church will be setup to receive deposits, make disbursements, or both. Deposit methods are usually in the form of cash, coin, and paper checks. In some areas, electronic deposits can be made.

Table 1 Key elements of each bank account type.

Funding Accounts	CUBS Bank Accounts
Used to fund CUBS Bank Accounts	Associated to a BUS
Not associated to a BUS	Used by internal accounts
Not reconciled in CUBS	Reconciled in CUBS
Receives and supplies excess funds from/to CUBS Bank Accounts	Concentration Types
	Concentration
	One-to-One

Searching for a Bank

Banks are external financial institutions that play a major role in supporting Church operations throughout the world. CUBS has a list of authorized banks, which is provided by InfoGuide.

To perform any of the following You need to search for a bank before you can do any of the:

- Activate a bank in CUBS
- View bank and branch details
- Search bank accounts associated with the bank

Search results contain all banks that are active in InfoGuide and are either active or inactive in CUBS. Search results include the following information:

- *Bank Name*: The full name of the bank as defined by InfoGuide.
- *Record Status*: System displays whether the bank is active or inactive in CUBS.
- *Approval Status*: System displays the current approval status of the bank.
- *Location*: System displays the city, state associated with the principal branch of the bank.
- *Number of Accounts*: System displays the total number of bank accounts belonging to the bank that are currently active in CUBS.

To search for a bank

1   From the CUBS menu bar, click **Banks > Banks**.

2   From Search Options, select the bank's country from the Country Drop-down list. This is a required field.

> **NOTE** For a list of all banks in the selected country, click **Search**.

3   In the Bank Name field, enter the Bank Name. You can enter the full name of the bank or a partial name.

4   In the Record Status field, select **Active** or **Inactive**.

5   In the Approval Status field, select one of the following bank approval status/

- In Progress
- Pending Approval
- Rejected

6   Click **Search**.

Activating a Bank Account

In addition to the bank account being activated in InfoGuide, each bank account must also be activated in CUBS. There are two bank account types in CUBS; Funding Accounts and CUBS Bank Accounts. CUBS Bank Accounts will be associated with a BUS and have internal accounts associated to them while funding banks accounts are not associated to a BUS.

> **IMPORTANT** A Funding Account must be active prior to activating a CUBS Bank Account.

TIP The bank account activation model will only appear if the bank account has a record status of inactive and there is no approval status.

Activating a funding bank account not associated with a BUS

1   From the CUBS menu bar, click **Banks > Bank Accounts**.

2   Click the **Account Activations** tab.

3   Click a bank account from the results table.

TIP Click **Filter** to limit the results table.

---

4   Choose **Funding Account not associated with a BUS**.

5   Complete required Accounting Features information (See <u>About Accounting Features</u>) and add contact information, if desired.

6   Click **Submit for Approval**.

NOTE Bank accounts can also be activated from the Bank Accounts tab under Bank Management.

Activating a bank account associated with a BUS

1   From the CUBS menu bar, click **Banks > Bank Accounts**.

2   Click the **Account Activations** tab.

3   Click a bank account from the results table.

TIP Click **Filter** to limit the results table.

---

4   Chose **Active account associated with a BUS**.

5   Enter the BUS name.

6   Complete the required information in the Account Features tab (see <u>About Accounting Features</u>) information and add additional information using the Checkbooks, Deposit Books, and Contacts tabs if desired.

7   Click **Submit for Approval**.

About Accounting Features

The Accounting Features tab of a bank account contains fields which provide additional controls to allow the bank account to be managed according to business needs. The following tables list each field on the Accounting Features tab.

Accounting Features

The accounting features of a bank account provide additional controls which allow the bank account to be managed according to business needs.

> **NOTE** Fields marked by an asterisk (*) denotes that the field is required prior to activating the account. Fields marked by a (†) denotes that the information is provided by InfoGuide.

Field	Description
BUS†	The official name of the legal entity.
CFIS Legal Entity†	The official name of the legal entity on the general ledger.
Short Account Name*	User must specify a short, descriptive account name.
Currency†	Currency of record for all transactions related to internal accounts associated with this BUS.
Straight-through Processing (see About Straight-through Processing)†	**Yes** - If all data validations pass, the bank data is automatically approved and authorized. If any validation fails, the file is permanently rejected and you will have to ask the bank to provide a new file. **No** - CUBS will load the data that is available, but will require manual intervention to finalize edits, approve and authorize the bank data batches.
Handles Stop Payment*	Yes – The bank automatically processes stop payments as they occur when notified by CAO. No – After the CAO receives a bank statement, they notify the bank to process stop payments.
Handles Signature Verification*	**Yes** – Bank validates signatures on checks. No – CAO has to validate signatures on all checks.

Field	Description
Bank Prints Checks*	**Yes** – Checks can be ordered and are printed by the bank. **No** – 3rd party vendors are used.
Bank Prints Deposit Slips*	Yes – Deposit slips can be ordered and are printed by the bank. **No** – 3rd party vendors are used.
Check MICR Line Routing No. (US only)	9 digit number that identifies your bank, bank account, and check number.
Deposit Slip MICR Line Routing No. (US only)	Number that identifies your bank and bank account.
Deposit Slip Format MICR Line Bank Account No. (US only)	Code to indentify format of MICR line for deposit slip.
Concentration Type*	Concentration Account - Bank accounts that have a banking relationship with one or more internal accounts. Deposits and or expenses made by these internal accounts are transacted through the same bank account. **One-to-One Account -** Bank accounts associated with only one internal account. Used by internal accounts when banks do not produce sufficient information to associate transactions to internal accounts. Also used when postal services may not meet Church standards or the location of the internal account may be a significant distance from a bank that has a Church concentration account.
Interest Rate*	Rate an institution pays for the use of money.
Bank File Format (Imports)*	If the bank produces electronic statements, the type of statement can be selected here.
Statement Bank Account No.*	Bank account number as it appears in the electronic bank statement.

Accounting Information

The accounting information of a bank account informs you of the general ledger relationship and where bank charges and interest earned are posted.

> **NOTE** Fields marked by an asterisk (*) denotes that the field is required prior to activating the account. Fields marked by a (†) denotes that the information is provided by InfoGuide.

Field	Description
Charges Category*	A pick list of sub-categories where bank charges will be posted.
Interest Category*	A pick list of sub-categories where bank interest will be posted.
CFIS Business Unit†	A code used to identify a corporation on the general ledger. Provided by InfoGuide.
CFIS Dept ID†	7 digit code used to identify a department or division of a corporation on the general ledger. Provided by InfoGuide.
CFIS Account†	4 digit general ledger code. Provided by InfoGuide.
CFIS Product†	5 digit code used to identify a product on the general ledger. Provided by InfoGuide.
CFIS Project†	15 digit code used to identify a project on the general ledger. Provided by InfoGuide.

CUBS Account Analyst

A CUBS account analyst may be added to each active bank account associated to a BUS. If a CUBS analyst has been added, the analyst's name will be linked to operational reports for the bank account.

Field	Description
Name	Employee identified to work with bank account.
Contact Details	Employee contact information.

Bank Transaction Methods

Each bank activated in CUBS will be used for deposits, disbursements, and or to fund other CUBS bank accounts. Information displayed on the Account Features tab is not editable, but is imported from the bank's Bank Summary tab.

NOTE Fields marked by an asterisk (*) denotes that the field is required prior to activating the account. Fields marked by a (†) denotes that the information is provided by InfoGuide.

Field	Description
Deposit Methods†	Method used by the CAO to deposit funds. One or more or no choice can be made depending upon the operational purpose of bank.
Disbursement Methods†	Method used by the CAO to disburse funds. One or more or no choice can be made depending upon the operational purpose of bank.

Funding Information

The funding information of a bank account is used to provide instructions for completing electronic funds transfers (EFT) or automated clearing house (ACH) transactions.

NOTE Fields marked by an asterisk (*) denotes that the field is required prior to activating the account. Fields marked by a (†) denotes that the information is provided by InfoGuide.

Field	Description
Zero Balance Account†	Non editable field. Provided by InfoGuide.
	If checked or not and the bank account is a funding account, EFT method details will be displayed.
	If checked and the bank account is associated to a BUS, the following fields will be displayed:
	▪ Sweep Target Account
	▪ Sweep Funding Account
	If not checked and the bank account is associated to a BUS, sweep type (manual, automatic, or reported) can be chosen and minimum, maximum, and target balances can be entered.
EFT Method (depends upon country)	Primary fields are:
	▪ Routing number*
	▪ Secondary contact*
	▪ Transaction type*
	▪ Account number*
	▪ Fee*
	▪ Account Type*
Sweep Target Account	Bank account where funds will be moved or swept to.
Sweep Funding Account	Bank account from where additional funds are received.
Sweep Type: Manual	If selected, sweep target and sweep funding accounts must be entered and an EFT method must be selected.

Field	Description
Sweep Type: Automatic	If Sweep Type selected is "Automatic", Bank Sweep Information displays the following information fields: - Minimum Balance* - Maximum Balance* - Target Balance* - Sweep Target Account* - Sweep Funding Account* - EFT Method(s)* - Frequency* Daily Weekly Bi-weekly Monthly
Sweep Type: Reported	If selected, sweep target and sweep funding accounts must be entered and an EFT method must be selected.

Reconciliation Tolerances

CUBS provides the ability to specify reconciliation tolerances to support the auto-match, dual-approval, and write-off limit processes when reconciling a bank account to an internal account. When auto-matching, CUBS will look for identical transaction reference numbers, dates, and amounts between bank and CUBS records.

During this process, if CUBS successfully matches the transaction reference number and date of the bank and CUBS records, but cannot successfully match the amount of the two transactions, CUBS will compare the difference of the two amounts to the reconciliation tolerance for the bank account.

If the difference falls within the tolerance assigned, the auto-match process will successfully reconcile the two transactions and CUBS will initiate accounting entries to write-off the difference. The difference will be booked to a gain or loss income account. A reconciliation tolerance for write-offs may be applied to the bank account which will limit the amount of the write-off to not exceed a defined amount.

If desired, a dual-approval reconciliation tolerance may be set for transactions that exceed a determined value. If a dual-approval reconciliation tolerance is set, then items marked for reconciliation that exceeds the defined value will require dual approval prior to CUBS marking the items as reconciled and approved.

Field	Description
Automatch	■ Enter an upper limit tolerance for all deposit and disbursement write-offs. If the auto-match process matches a bank transaction with a CUBS transaction with un-equal amounts, CUBS creates a write-off transaction for the difference, provided that the difference is equal to, or less than, the auto-match tolerance that you specified. If the absolute value of the difference between the two transactions exceeds the Automatch tolerance set, CUBS will not automatch the transactions. These values can be overridden at the individual bank account record.
Dual-approval	■ Enter an upper limit tolerance for all manual reconciliation matches. If matched items exceed this threshold then the match will require dual-approval. Logically, if you set this threshold to 0, then all manual matches will require dual approval. If you set the threshold to a high amount then most matches (provided the amounts match and no write-off is required) will be approved automatically by CUBS. These values can be overridden at the individual bank account record.
Write-off Limit	■ Enter an upper limit tolerance for all deposit and disbursement write-offs manually matched. If the difference between the CUBS transaction amount and the bank reported transaction amount is within this manual match tolerance specified here, CUBS creates a write-off transaction for the amount of the difference and posts it to the Gain/Loss subcategory in the BUS account. The match will require manual approval. If the absolute value of the difference between the two transactions exceeds the tolerance set, CUBS will not allow the reconciler to match the items. These values can be overridden at the individual bank account record.

About Checkbooks

Check writing is a method used by the Church to satisfy expenses for internal accounts. Checks may be delivered directly to the primary contact of the local unit or may be sent to the Church Administration Office for distribution. Checks may come from the bank associated to the internal account or may come from a third party vendor.

Checkbooks may be added, edited or deleted to meet business needs. Beginning and ending check numbers are recorded to maintain a listing of check stock that has been issued to each internal account.

> **NOTE** With some concentration bank accounts, the only way to determine which internal account is responsible for a check disbursement reported in a bank statement is by correlating the check number with the internal account.

Manually Assigning Checkbooks to an Internal Account

If the checks are printed by the bank then the checkbooks are assigned to internal accounts via the bank account associated to the internal account. When a checkbook is ordered directly from the bank, the range of checks will need to be assigned to the internal account. With some concentration bank accounts, this is the only way to determine which internal account is responsible for a check disbursement reported in a bank statement.

Checkbooks consist of check ranges, the date the checkbook was assigned to the internal account, and the shipping details of the checkbook.

> **NOTE** The "Bank Prints Checks" field should be set to "Yes" for the Checkbooks tab to appear. This field can be edited.

To manually assign a checkbook

1   From the CUBS menu bar, click **Banks > Bank Accounts**.

2   Enter the desired search criteria. At least one field must be populated.

3   Click **Search**.

4   From the Bank Accounts table, select a bank account.

5 Click the **Checkbooks** tab.

6 Click **Add Checkbook**.

7 Populate the following fields:

- First check number (required)
- Last check number (required)
- Internal Account Name (Number)
- Date Assigned
- Shipped Date
- Shipping Details

8 Click **Save Changes**.

Editing Checkbooks

Checkbooks assigned to internal accounts may be edited to update check ranges and the date the checkbook was assigned to the internal account.

> **NOTE** The "Bank Prints Checks" field should be set to "Yes" for the Checkbooks tab to appear. This field can be edited.

To edit a checkbook

1 From the CUBS menu bar, click **Banks > Bank Accounts**.

2 Enter the desired search criteria. At least one field must be populated.

3 Click **Search**.

4 From the Bank Accounts table, select a bank account.

5 Click the **Checkbooks** tab.

6 Click the **Edit** icon at the end of the row of data.

7 Edit the following fields:

First Check Number*

Last Check Number*

Internal Account Name (Number)

Date Assigned

8   Click **Save Changes**.

*Required field

Deleting Checkbooks

Checkbooks may be deleted from an internal account if necessary. Additionally, multiple checkbooks may be deleted at one time by clicking on multiple checkboxes.

> **NOTE** The "Bank Prints Checks" field should be set to "Yes" for the Checkbooks tab to appear. This field can be edited.

To delete a checkbook

1   From the CUBS menu bar, click **Banks > Bank Accounts**.

2   Enter the desired search criteria.
           At least one field must be populated.

3   From the Bank Accounts table, select a bank account.

4   Click the **Checkbooks** tab.

5   Click the check box next to the rows that you want to delete.

6   Click **Delete Checkbook(s)**.

7   Click **OK** to delete the selected rows (checkbooks), or click **Cancel**.

> **WARNING** If you click OK, the selected rows are deleted and you cannot undo the action.

About Deposit Books

Deposits for internal accounts should always be accompanied by a deposit slip. Deposit slips are used to categorize what is being deposited (i.e. cash, coin, or check) and identify which bank account is receiving the deposit.

Deposit slips are delivered in books or sheet form, and may come from the bank associated to the internal account or may come from a third party vendor. Deposit slips may be delivered directly to the primary contact or may be sent to the Church Administration Office for distribution. Some Central Administration

Offices (CAOs) may modify the slips to include additional required information specific to internal accounts. Some CAOs print the internal account number on the deposit slips prior to disbursing them to the local units.

Deposit books may be added, edited or deleted to meet business needs. Beginning and ending deposit slip numbers are recorded to maintain a listing of deposit slips that have been issued to each internal account.

Adding Deposit Books

Deposit books are added to internal accounts via the bank account associated to the internal account. When a deposit book is ordered directly from the bank, the range of slips will need to be assigned to the internal account.

Deposit books consist of deposit slip ranges, the date the deposit book was assigned to the internal account, and shipping details.

NOTE Not all bank accounts will be depository accounts.

To add a deposit book

1   From the CUBS menu bar, click **Banks > Bank Accounts**.

2   Enter the desired search criteria. At least one field must be populated.

3   Click **Search**.

4   From the Bank Accounts table, select a bank account.

5   Click the **Deposit Books** tab.

6   Click **Add Deposit Book**.

7   Populate the following fields:

- First slip number*
- Last slip number*
- Internal Account Name (Number)
- Date Assigned
- Shipped Date
- Shipping Details

8   Click **Save Changes**.

*Required field

Editing Deposit Books

Deposit books may be edited to update deposit slip ranges, the date the deposit book was assigned to the internal account, and shipping details.

> **NOTE** Not all bank accounts will be depository accounts.

To edit a deposit book

1   From the CUBS menu bar, click **Banks > Bank Accounts**.

2   Enter the desired search criteria. At least one field must be populated.

3   Click **Search**.

4   From the Bank Accounts table, select a bank account.

5   Click the **Deposit Books** tab.

6   Click the **Edit** icon at the end of the row you wish to edit.

7   Edit the following fields:

- First Slip Number*

- Last Slip Number*

- Internal Account ID

- Date Assigned

- Shipped Date

- Shipping Details

8   Click **Save Changes**.

*Required field

Deleting Deposit Books

Deposit books may be deleted if necessary from an internal account. Additionally, multiple deposit books may be deleted at one time by clicking on multiple checkboxes.

> **NOTE** Not all bank accounts will be depository accounts.

To delete a Deposit Book

1   From the CUBS menu bar, click **Banks**> **Bank Accounts**.

2   Enter the desired search criteria. At least one field must be populated.

3   Click **Search**.

4   From the Bank Accounts table, select a bank account.

5   Click the **Deposit Books** tab.

6   Click the check box next to each row that you want to delete.

7   Click **Delete Deposit book(s)**.

8   Click **OK** to delete the deposit book, or click **Cancel**.

Adding a Bank Contact

Each bank account in CUBS has at least one bank contact. A bank contact is an individual at the financial institution you should contact to help resolve problems or other concerns. If you have more than one contact at a bank, you can designate one of them to be the primary contact.

To add a bank contact

1   From the CUBS menu bar, click **Banks**> **Banks**.

2   Search banks by entering the required search parameters.

3   Click **Search**.

4   In the Bank Name column, click the bank you want to view.

5   Click the **Bank Contact** tab.

6   From CUBS Bank Contacts, click **Add Contact**.

7   In the Add Bank Contact screen, enter the contact information.

8   Click **Save**.

> **NOTE** **You can reach and perform these procedures from the Bank Accounts path in CUBS.

> **NOTE** From the CUBS menu bar, click **Banks > Bank Accounts**.

> **NOTE** Search banks by entering required search parameters. (At least one field is required).

> **NOTE** Click **Search**.

> **NOTE** In the Bank Name column, click the bank whose branches you want to view.

> **NOTE** Click the **Contacts** tab.

> **NOTE** Click **Add Contact**.

> **NOTE** In the Add Bank Contact screen, enter the contact information.

> **NOTE** Click **Save**.

Editing a Bank Contact

Each bank account in CUBS has at least one Bank Contact. A Bank Contact is an individual at the financial institution you should contact to help resolve problems or other concerns. If you have more than one contact at a bank, you can designate one of them to be the primary contact.

To edit a bank contact

1   From the CUBS menu bar, click **Banks > Banks**.

2   Search banks by entering required search parameters.

3   Click **Search**.

4   In the Bank Name column, click the bank you want to view.

5   Click the **Bank Contacts** tab.

6   Click on the name of the bank contact you want to edit.

7 In the Edit Bank Contact screen, enter the new contact information.

8 Click **Save**.

> **NOTE** You can also perform this procedure from the Bank Accounts path in CUBS. See the following procedure.

To edit a bank contact from the Bank Accounts page

1 From the CUBS menu bar, click **Banks > Bank Accounts**.

2 Search banks by entering required search parameters. (At least one field is required).

3 Click **Search**.

4 In the Bank Name column, click the bank whose branches you want to view.

5 Click the **Contacts** tab.

6 Click **Add Contact**.

7 In the Add Bank Contact screen, enter the contact information.

8 Click **Save**.

Closing a CUBS Bank Account

InfoGuide initiates all bank account closures. Before bank accounts can be closed completely, the following criteria must be met in CUBS:

- Bank account balance must be zero.
- No unreconciled transactions are associated with the bank account.
- The bank account should not be linked to an active internal account.

To close a bank account

1 From the CUBS menu bar, click **Banks > Bank Accounts**.

2 Click the **Account Closures** tab.

> **TIP** A filter can be applied to limit the results table.

3   Click the Deactivate icon next to the bank account to be closed. A checklist of required conditions will appear.

> **NOTE** If any of the required conditions for closure are not met, the system generates an error message describing why the process cannot be executed. A report that describes the unmet conditions in detail may be generated.

4   If all conditions for closure are met, a warning message will appear requiring confirmation to close the account.

5   Click **Ok**.

Viewing Bank Branches

Many banks that support Church operations have branches located in different locations. For each authorized bank, CUBS has a list of branches that can be viewed.

The purpose of the screen is to view details associated with branches of a bank. This screen allows a user to view details associated with each branch. It also indicates the principal branch. All details are sourced from InfoGuide and are read-only in CUBS.

The following details display for the selected bank branch:

- Whether the branch is the Principal Branch
- Branch Physical Address
- Branch Mailing Address
- InfoGuide Branch Contacts
- Signatories

To view a bank branch

1   From the CUBS menu bar, click **Banks > Banks**.

2   Search banks by entering required search parameters.

3   Click **Search**.

4   In the Bank Name column, click the bank whose branches you want to view.

5   From the Bank Summary screen of the selected bank, select the **Bank Branches** tab.

6 From the Branch Name column, click the bank branch whose details you want to view.

Viewing a Bank Account

All bank accounts are created in InfoGuide. Bank account information is displayed in each of the following five sections; Account Features, Checkbooks, Deposit Books, General Information, and Bank Contacts.

To view bank account information

1 From the CUBS menu bar, click **Banks**> **Bank Accounts**.

2 Enter the desired search criteria.
At least one field must be populated.

3 Click **Search**.

4 Select a bank account from the Bank Accounts table.

5 Click one of the following tabs to view its corresponding bank account information:

NOTE Depending upon the purpose of the bank account, certain tabs may not appear.

Table 1 Bank Account Details

TAB	DETAILS
Account Features	Accounting Features
	Accounting Information
	CUBS Account Analyst
	Bank Transaction Methods
	Funding information
	Reconciliation tolerances
Checkbooks	Check ranges
	Internal account assigned to checkbook
	Date checkbook was assigned to the internal account

Deposit Books	Deposit slip ranges
	Internal account assigned to deposit book
	Date deposit book was assigned to the internal account
General Information	Bank account name
	Mailing and physical address of the bank account branch
	InfoGuide branch contacts
	Signatories
Contacts	CUBS bank contacts

Editing Accounting Features

The accounting features of a bank account provide additional controls which allow the bank account to be managed according to business needs.

To edit Accounting Features

1   From the CUBS menu bar, click **Banks > Bank Accounts**.

2   Enter the desired search criteria. At least one field must be populated.

3   Click **Search**.

4   From the Bank Accounts table, select a bank account.

5   Click the **Account Features** tab.

6   Click **Proposed**.

7   Edit the following fields:

> **NOTE** Fields marked by an asterisk (*) denotes that the field is required prior to activating the account. Fields marked by a (†) denotes that the information is provided by InfoGuide.

Field	Description
BUS†	The official name of the legal entity.
CFIS Legal Entity†	The official name of the legal entity on the general ledger.

Short Account Name*	User must specify a short, descriptive account name.
Currency†	Currency of record for all transactions related to internal accounts associated with this BUS.
Straight-through Processing (see About Straight-through Processing)†	**Yes** - If all data validations pass, the bank data is automatically approved and authorized. If any validation fails, the file is permanently rejected and you will have to ask the bank to provide a new file. **No** - CUBS will process the data that is available, but will require manual intervention to approve and authorize the bank data.
Handles Stop Payment*	**Yes** – The bank automatically processes stop payments as they occur when notified by CAO. **No** – After the CAO receives a bank statement, they notify the bank to process stop payments.
Handles Signature Verification*	**Yes** – Bank validates signatures on checks. **No** – CAO has to validate signatures on all checks.
Bank Prints Checks*	**Yes** – Checks can be ordered and are printed by the bank. **No** – 3rd party vendors are used.
Bank Prints Deposit Slips*	**Yes** – Deposit slips can be ordered and are printed by the bank. **No** – 3rd party vendors are used.
Check MICR Line Routing No.	9 digit number that identifies your bank, bank account, and check number.
Deposit Slip MICR Line Routing No.	Number that identifies your bank and bank account.
Deposit Slip Format MICR Line Bank Account No.	Code to indentify format of MICR line for deposit slip.

Concentration Type*	**Concentration Account** - Bank accounts that have a banking relationship with one or more internal accounts. Deposits and or expenses made by these internal accounts are transacted through the same bank account.
	One-to-One Account - Bank accounts associated with only one internal account. Used by internal accounts when banks do not produce sufficient information to associate transactions to internal accounts. Also used when postal services may not meet Church standards or the location of the internal account may be a significant distance from a bank that has a Church concentration account.
Interest Rate*	Rate an institution pays for the use of money.
Bank File Format (Imports)*	If the bank produces electronic statements, the type of statement can be selected here.
Statement Bank Account No.*	Account number of bank account.

8   Click **Submit for Approval**.

Editing Accounting Information

The accounting information of a bank account informs you of the general ledger relationship and where bank charges and interest earned are posted.

To edit Accounting Information

1   From the CUBS menu bar, click **Banks > Bank Accounts**.

2   Enter the desired search criteria. At least one field must be populated.

3   Click **Search**.

4   From the Bank Accounts table, select a bank account.

5   Click the **Account Features** tab.

6   Click **Proposed**.

7   Edit the following fields:

> **NOTE** Fields marked by an asterisk (*) are required fields. Fields marked by a (†) denotes that the information is provided by InfoGuide.

Field	Description
Charges Category*	A drop down list of sub-categories where bank charges will be posted.
Interest Category*	A drop down list of sub-categories where bank interest will be posted.
CFIS Business Unit†	A code used to identify a corporation on the general ledger. Provided by InfoGuide.
CFIS Dept ID†	A 7 digit code used to identify a department or division of a corporation on the general ledger. Provided by InfoGuide.
CFIS Account†	A 4 digit general ledger code. Provided by InfoGuide.
CFIS Product†	A 5 digit code used to identify a product on the general ledger. Provided by InfoGuide.
CFIS Project†	A fifteen (15) digit code used to identify a project on the general ledger. Provided by InfoGuide.

> **NOTE** The lists of values in each of the above drop down lists are subcategories that have previously been defined in the BUS account category group.

8 Click **Submit for Approval**.

Editing the CUBS Account Analyst

A CUBS account analyst may be added to each active bank account associated to a BUS. If a CUBS analyst has been added, the analyst's name will be linked to operational reports for the bank account.

To edit the CUBS Account Analyst

1 From the CUBS menu bar, click **Banks > Bank Accounts**.

2 Enter the desired search criteria. At least one field must be populated.

3 Click **Search**.

4 From the Bank Accounts table, select a bank account.

5   Click the **Account Features** tab.

6   Click **Proposed**.

7   Edit the analyst name directly, or click **Search**.

8   Click **Submit for Approval**.

Editing Funding Information

The funding information of a bank account is used to provide instructions for completing electronic funds transfers (EFT) or automated clearing house (ACH) transactions.

To edit Accounting Features

1   From the CUBS menu bar, click **Banks > Bank Accounts**.

2   Enter the desired search criteria. At least one field must be populated.

3   Click **Search**.

4   From the Bank Accounts table, select a bank account.

5   Click the **Account Features** tab.

6   Click **Proposed**.

7   Under Funding Information, edit the following fields:

> **NOTE** Fields marked by an asterisk (*) denotes that the field is required prior to activating the account. Fields marked by a (†) denotes that the information is provided by InfoGuide.

Field	Description

Zero Balance Account†	Non-editable field.
	Regardless if the box is checked or not, if the bank account is a funding account, EFT method details will be displayed.
	If checked and the bank account is associated to a BUS, the following fields will be displayed:
	■ Sweep Target Account ■ Sweep Funding Account
	If not checked and the bank account is associated to a BUS, sweep type (manual, automatic, or reported) can be chosen and minimum, maximum, and target balances can be entered.
EFT Method (depends upon country)	Primary fields are: ■ Routing number* ■ Secondary contact* ■ Transaction type* ■ Account number* ■ Fee* ■ Account Type*
Sweep Target Account	Bank account where funds will be moved or swept to.
Sweep Funding Account	Bank account from where additional funds are received.
Sweep Type: Manual	If selected, sweep target and sweep funding accounts must be entered and an EFT method must be selected.

Sweep Type: Automatic	If Sweep Type selected is "Automatic", Bank Sweep Information display the following information fields:
	- Minimum Balance*
	- Maximum Balance*
	- Target Balance*
	- Sweep Target Account*
	- Sweep Funding Account*
	- EFT Method(s)*
	- Frequency*
	Daily
	Weekly
	Bi-weekly
	Monthly
Sweep Type: Reported	If selected, sweep target and sweep funding accounts must be entered and an EFT method must be selected.

8 Click **Submit for Approval**.

About Reconciliation Tolerances

CUBS provides the ability to specify reconciliation tolerances to support the auto-match, dual-approval, and write-off limit processes when reconciling a bank account to an internal account. When auto-matching, CUBS will look for identical transaction reference numbers, dates, and amounts between bank and CUBS records.

During this process, if CUBS successfully matches the transaction reference number and date of the bank and CUBS records, but cannot successfully match the amount of the two transactions, CUBS will compare the difference of the two amounts to the reconciliation tolerance for the bank account.

If the difference falls within the tolerance assigned, the auto-match process will successfully reconcile the two transactions and CUBS will initiate accounting entries to write-off the difference. The difference will be booked to a gain or loss income account. A reconciliation tolerance for write-offs may be applied to the bank account which will limit the amount of the write-off to not exceed a defined amount.

If desired, a dual-approval reconciliation tolerance may be set for transactions that exceed a determined value. If a dual-approval reconciliation tolerance is set, then items marked for reconciliation that exceeds the defined value will require dual approval prior to CUBS marking the items as reconciled and approved.

To edit reconciliation tolerances, see Editing Accounting Features.

Editing Reconciliation Tolerances

CUBS provides the ability to specify reconciliation tolerances to support the auto-match, dual-approval, and write-off limit processes. During these processes, if CUBS successfully matches the transaction reference number and date of the bank and CUBS records, but cannot successfully match the amount of the two transactions, CUBS will compare the difference of the two amounts to the reconciliation tolerance for the bank account.

To edit reconciliation tolerances

1   From the CUBS menu bar, click **Banks > Bank Accounts**.

2   Enter the desired search criteria. At least one field must be populated.

3   Click **Search**.

4   From the Bank Accounts table, select a bank account.

5   Click the **Account Features** tab.

6   Click **Proposed**.

7   Edit the following deposit and disbursement fields:

Field	Description

Automatch	▪ Enter an upper limit tolerance for all deposit and disbursement write-offs.
	If the auto-match process matches a bank transaction with a CUBS transaction with un-equal amounts, CUBS creates a write-off transaction for the difference, provided that the difference is equal to, or less than, the auto-match tolerance that you specified.
	If the absolute value of the difference between the two transactions exceeds the Automatch tolerance set, CUBS will not automatch the transactions.
	These values can be overridden at the individual Bank Account record.
Dual-approval	▪ Enter an upper limit tolerance for all manual reconciliation matches.
	If the absolute value of the amount of any single transaction included in the match exceeds the Automatch tolerance set, CUBS will require the match to be manually approved.
	These values can be overridden at the individual Bank Account record.
Write-off Limit	▪ Enter an upper limit tolerance for all deposit and disbursement write-offs manually matched.
	If the difference between the CUBS transaction amount and the bank reported transaction amount is within this manual match tolerance specified here, CUBS creates a write-off transaction for the amount of the difference and posts it to the Gain/Loss subcategory in the BUS account. The match will require manual approval.
	If the absolute value of the difference between the two transactions exceeds the tolerance set, CUBS will not allow the reconciler to match the items.
	These values can be overridden at the individual Bank Account recor

8   Click **Submit for Approval**.

About Straight-through Processing

Straight-through processing is the concept of electronically loading bank data files. If the bank data file is available, CUBS will attempt to load the data. If Straight-through Processing is marked *Yes* on the Account Features tab of the bank account and all data validations pass, the bank data is automatically

approved and authorized. If any validation fails and straight through processing is marked yes, the file is permanently rejected and you will have to ask the bank to provide a new file.

If Straight-through processing is marked *No* on the Account Features tab of the bank account, CUBS will load the data that is available, but will require manual intervention to finalize edits, approve and authorize the bank data batch.

About Signatories

Each bank account has a listing of authorized signers known as signatories. They are designated by the Church Administration Office (CAO) when the account is opened and are maintained in InfoGuide. Local unit leaders should not attempt to change the signers or address of a church deposit bank account.

The bank signature card for a disbursement account is found in Member and Leader Services (MLS) under reports. Local units should print the signature card and obtain the signatures of those who are authorized to sign checks. For internal accounts that are not maintained in MLS, the signature card in maintained at the CAO. Images of the signature cards will be stored in Nautilus and viewable in CUBS and are used to validate internal account expenditures.

BUS Splitting

BUS splitting is the process of creating a new Business Unit Subdivision (BUS) comprising of internal accounts and account templates from one or more existing BUSes. The original BUS is known as the "source" BUS and the newly created BUS is known as the "destination" BUS.

Typically, a BUS split occurs when there is a need to segregate a group of existing internal accounts from others within the same BUS. This is often due to growth, changes in corporate structure, or changes in governmental regulations.

Prior to splitting a BUS, you must first create a new BUS. In order to create a functioning BUS there are several steps you need to take:

- Create a new "destination" BUS.
- Associate at least one category group with the new BUS.
- Associate at least one account template with the new BUS.
- Set up new bank accounts for mapping of the internal accounts that will exist in the new BUS.

About Cloning within a BUS Split

The BUS, Category Group, and Account Template records each have a cloning feature that allows a user to quickly create new records from existing records, which facilitates the creation of the new BUS.

IMPORTANT Bank accounts cannot be cloned and must be set up in InfoGuide prior to the BUS Split process being initiated.

The BUS splitting process is a highly automated process for creating "clones" of existing internal accounts and associating them with a new destination BUS. You use the cloning feature by mapping bank accounts and account templates in the source BUS to bank accounts and account templates in the destination BUS.

When the internal account clone is created in the destination BUS the internal account in the source account is set to Pending Closure. CUBS will also create automated transactions that will essentially transfer existing balances not associated with Zero Balance Sub-Categories from the source internal account to the cloned internal account.

Splitting a BUS

BUS splitting is the multi-step process of creating a new Business Unit Subdivision (BUS) comprising newly created bank accounts, internal accounts, and account templates from one or more existing BUS's.

To split a BUS, you must complete the following procedures:

1 Initiate the BUS split

2 Migrate internal accounts

3 Map the internal account data

4 Map the account templates

After the Internal Accounts are selected to be migrated, CUBS generates a unique list of bank accounts and account templates associated with the internal accounts selected. Each bank account and account template must be mapped to a record in the destination BUS in order for the BUS split process to be executed.

NOTE One-to-one bank accounts in the destination BUS can only be mapped to one source account. Also, one-to-one accounts in the destination BUS cannot be mapped to concentration account in the source BUS.

To initiate a BUS split

5 From the CUBS menu bar, click **System Setup > BUS Master.**

6 Click the BUS Splitting **tab.**

7 **Click New Bus Split**.
 Select the country and the new BUS identifier from the drop-down menus.

8 **Click Continue.**

To migrate internal accounts

9 **On the Internal Accounts tab, select the internal accounts to migrate to the new BUS by doing the following:**

10 Select the country and source BUS identifier from the drop down for the BUS where the internal account currently resides. Click **Search.**

11 Select the specific internal accounts to migrate by clicking on the box in front of each item.

> **NOTE** All items can be selected by clicking the box in the header in front of "Internal Account." You can also filter internal accounts by Org type or name by clicking on **Show Filter**. Clear the filter by clicking **Clear Filter.**

12 Click **Migrate Selected Accounts.**

> **TIP If internal accounts from an additional BUS need to be migrated, repeat steps a. through c. for the BUS.**

> **TIP If you determine that an internal account already migrated needs to be removed from the list, click the box preceding the entry and click Remove Selected Accounts**

13 Click **Continue**, or to save and continue later, click **Save.**

Table 1 To map internal account data

14 On the Bank Accounts tab, click the **Search** icon to map each destination account to a source account.

15 Select appropriate bank search criteria on the Bank Account Search screen.

16 Click Search

17 Select the appropriate account from the list by clicking on the bank account number in the first column

> **TIP** Repeat sub-steps a. through c. for each account to be mapped

18 Click Continue **to proceed with the BUS splitting process, or to save and continue later click Save**

To map account templates

19 On the Account Templates **tab, select the appropriate destination account template from the drop-down menu.**

In most cases, destination account templates should be the same type as the source template (i.e. ward, stake CAO).

20 Click Save **to save work done at any point.**

21 Click **Submit for Approval.**

Viewing the Status of a BUS Split

You can view the approval status of a BUS split to identify where it is in the approval process. You can also create a report of the status that you can then print.

To view the status of a BUS split

1 From the CUBS menu bar, click **System Setup** > **BUS Master**.

2 Click the **BUS Splitting** tab..

3 (Optional) To print a report of the status of an individual BUS split, click the **Print** icon at the end of the item desired.

Understanding Approvals

Data in CUBS is added or modified in one of two ways: automatically, through a variety of electronic imports, or manually, through data-entry forms. Either way, most changes made to CUBS data must go through some level of an approval process before they are committed to record.

Some work does not require approval, such as creating stop payments and certain types of transfers. But modifications made to system setup and most types of transaction data do require approval before they are committed.

Approvals are required when changes are made to any of the following:

- System setup data
- Transactions
- Reconciliations
- User accounts

Approvals are also processed either automatically or manually, depending on the type of change being submitted. At each level of approval, CUBS users can view the approval status of the transaction (such as pending approval, approved but not yet posted, etc.).

About Automatic and Manual Approvals

Transactions that meet predetermined rules set by the Finance and Records Department (FRD) are automatically approved by CUBS without the need for any human interaction. For example, when a unit submits donation transaction data via MLS, CUBS automatically validates and approves the data without requiring human interaction.

Another example is a bank file containing transactions that is sent to CUBS. CUBS validates and approves each bank file automatically. The exception to this automated approval process is when CUBS detects errors. In such cases, a CAO receives notification and a person is then required to resolve the issue.

TIP As a general rule, any changes that are entered manually are also approved manually, and any automated changes are approved automatically (if no issues are encountered).

Other types of submissions require manual approval, which means that one or more humans are required for approving changes and transactions.

Depending on the kind of transaction requiring approval, CUBS utilized from 1 to 3 levels of approval. This simply means that approvals can require anywhere from 1 to 3 persons to get approved. Think of these as first-, second-, and third-level approvals.

First-Level Approvals

In a first-level approval, the submitter is also the approver. You enter changes, review them for accuracy, and then submit the changes. If the changes meet predetermined rules, submitting the transaction also approves the transaction. Equity transfers are one example of transactions that require only a first-level approval.

IMPORTANT The CUBS definition for first-level approval is a departure from previous FRD usage, which did not consider a submitter to also be an approver. In CUBS, a submitter is considered to be an approver since by submitting changes, you are in effect stating your consent to the changes you have made.

Transactions that require only a first level of approval are typically transactions that are limited to senior-level employees and management approval. Only specific CUBS users are preauthorized to approve transactions.

Figure 1 Single-level approval does not require a second person to approve changes.
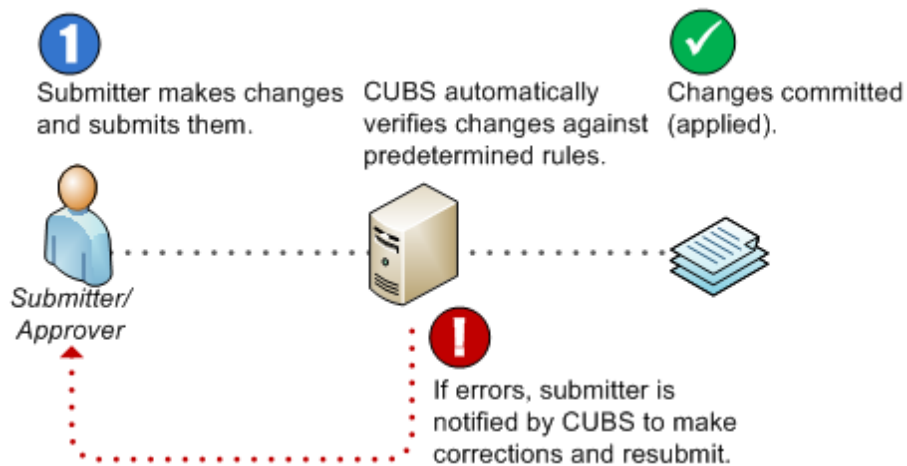
Second-Level Approvals

At the second level, dual-approval is required. Dual-approval simply means that changes made to specific kinds of data require the approval of both the submitter and a second person. Therefore, when you submit a change, you are in effect giving your approval at the same time. But for your change to be accepted, a second person must also approve your change.

> **NOTE** Donations are an example of transactions that require second-level (or dual) approval.

After you enter and submit a transaction, the transaction enters a pending approval status and is displayed for authorized management personnel on the CUBS management dashboard in a Pending Transactions work list. At that point, management reviews pending transactions and approves (second-level approval) or rejects them.

As an example, bishops can request electronic disbursements and can have a check sent to a recipient. If the amount of the check is below a specified limit, the check will be sent. However, if the amount exceeds the specified limit, then it must be approved manually.

However, this scenario changes slightly when using MLS. To process the payment request, MLS requires two people (dual-approval) to approve electronic payments. For more details, see See "About MLS Disbursements" on page 297.

Figure 2 A second-level (or dual) approval requires the approval of a second person before changes are committed.
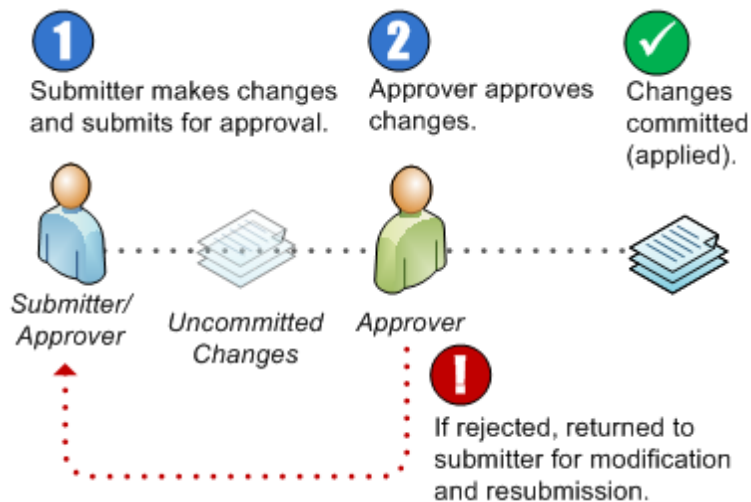
If a change is rejected by an approver, the submitter should then review the reasons for the rejection, make any necessary modifications, and then resubmit.

TIP There are no official "approvers." Some users are both submitters and approvers and have rights to approve the work of their peers, but not their own work (with the exception of first-level approvals).

TIP An approver is anyone who has sufficient rights to approve or disapprove changes. The distribution of approval rights varies according to circumstances. For example, in smaller Church offices, workers often approve each other's work. Larger offices might designate approvers.

You can view a list of all current and pending approvals from the Dashboard. You can view the status of work on the Dashboard to learn whether it has been approved or not.

Table 3 Examples of changes that require dual-approval.

	Changes Requiring Dual-Approval	Notes
System Setup	- Internal account setup - Bank account setup - BUS master setup - Category group setup - Interest rate group setup, etc.	Generally, changes made to setup require tighter control than approving a single donation or disbursement. System setup changes do not typically update the general ledger, even though these changes might include defining the general ledger accounts that get used. Setup changes are simply settings used to configure functionality in CUBS.
User Accounts	Any changes made require a third level of approval	Requires approval by a security analyst.

	Changes Requiring Dual-Approval	Notes
Transactions	▪ Donations (creating or making changes) ▪ Disbursements (creating or making changes) ▪ Transfers ▪ Sweeps	Some transaction data can be mass-approved, meaning you can approve multiple records simultaneously. You can do this by selecting multiple items in a CUBS list and selecting the Run Approval option.
Reconciliations	▪ Donations ▪ Disbursements ▪ GL accounting	Any transaction that involves a bank account that is set to active in CUBS requires reconciliation.

Third-Level Approvals

The third level approval is reserved for changes related to user accounts and is added to ensure that security requirements are met. In effect, once dual-approval occurs, a third approver—a security specialist—is required to approve changes.

Figure 4 A third-level approval requires the approval of a second and third person before changes are committed. The addition approver ensures compliance with security protocols.
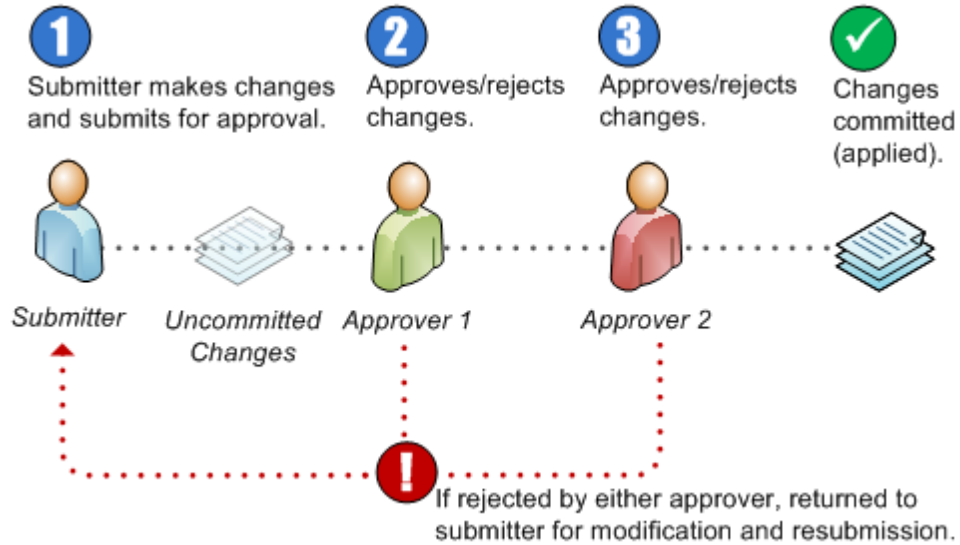
Approving or Rejecting Changes

All actions requiring either second-level (dual-) or third-level approval can be approved or rejected from the Approval menu on the CUBS menu bar. You can also approve or reject changes from the CUBS Application menu.

For more information, see Viewing Dashboard Action Items.

TIP First-level approvals are done at the time you submit changes. For more information, see Overview: Approvals.

Regardless of what you are approving (transactions, disbursements, system data changes, etc.), the process for approving changes is very similar:

1   A submitter makes changes and then submits them for approval.

2   An approver accesses the Pending Approvals list page (or queue).

3   The approver selects the modified record and does one of the following:

a   Approves the changes, which are then committed to the CUBS production server, and the process ends; or

b   Rejects the changes and the process continues.

4   If the changes were rejected, the submitter accesses the rejected record and does one of the following:

a   Cancels the changes and the process ends; or

b Edits and resubmits the changes, after which the process can repeat itself until the changes are approved.

NOTE For some transactions, there is more that is done by the system once approval is complete. For example, the data from a bank account sweep is sent to external systems that must complete transaction processes and then return a "success" status to CUBS. During this period, the status shows as Pending Execution until CUBS receives the confirmation. Once received, the record is then set to Approved.

NOTE If there is an issue—typically signified by an unchanged status (e.g. showing Pending Execution for several days)—then the submitter would need to identify and resolve the issues.

To approve second- or third-level changes

1 From the CUBS menu bar, click **Approvals**.

2 Click the menu item that contains the pending approvals that you want to approve.

3 (Optional) If necessary, click a record in the list or table to open it.

4 Click **Approve**.

To reject second- or third-level changes

1 From the CUBS menu bar, click **Approvals**.

2 Click the menu item that contains the pending approvals that you want to reject.

3 (Optional) If necessary, click a record in the list or table to open it.

4 (Optional) In the Comments text box, enter a brief explanation for your decision to reject the changes.

5 Click **Reject**.

About Approvals and Record Statuses

When you create or modify information in CUBS, your changes are stored in a temporary location until they have been approved. Once approved, your changes

are then written—or committed—to the CUBS database.

Figure 1 Changes are stored in a temporary database until they are approved; then they are written to the CUBS production database.
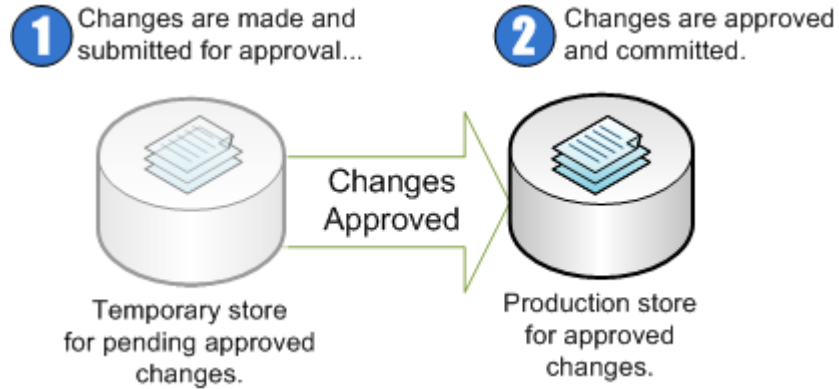
Separating proposed changes from real CUBS data allows for a second and third-level approval process, which helps to ensure the accuracy of critical financial records.

CUBS tracks and displays the status of 1) items undergoing approval, and 2) the current state of individual records.

- Approval Status: Indicates the status of a record in the approval process. For example, In Progress or Pending Approval.

- Record Status: Indicates the state of a record itself. For example, Pending Closure and Closed.

For example, a record can be active (Record Status) but pending approval (Approval Status).

New records or proposed changes on existing records undergo an approval process. You can view the status of work in the approval process as a means of helping you to identify issues.

Approval Status

The possible status for work that is undergoing approval includes the following:

- In Progress: A record has been opened and work has begun. This status appears only after changes have been saved.

- Pending Approval: Indicates that proposed changes have been saved and submitted for approval, but the changes have not yet been approved.

- Approved: Proposed changes have been approved and committed to the CUBS production server. However, unlike the other statuses, this status

appears as blank (e.g. any line in an Approval Status column that has been approved is left blank).

- Rejected: Indicates that proposed changes have been reviewed but rejected by an approver.

Record Status

The status of a record indicates whether it is active, inactive, or on hold:

- Active: All required field values have been approved; after a record becomes active, the record can then be used.

- Inactive: Required fields are incomplete or have not been approved; no new transactions can be created once inactive.

These additional states apply only to internal accounts:

- Pending Closure: There are three ways that an internal account can have this state: 1) A unit is closed (e.g. CDOL closes unit, record is set to this state); 2) An internal account is closed; or 3) When a bus split is approved and all source internal accounts are affected.

- Closed: A previously active internal account is closed; in this case, it would change from Active to Pending Closure.

Chapter 2

Managing Donations

Donations are managed by local units and by Church Administration Offices (CAOs). This section describes how donations are recorded at CAOs, how to adjust a donation, and how to manage participant records. Additionally, this section provides instructions on setting up standing instructions and Gift Aid.

This chapter contains the following sections:

Managing Donations at a Church Administration Office (CAO)

The Church provides donors the opportunity to make contributions conveniently and confidentially through a Church Administration Office (CAO). Donors who make contributions at a CAO might want their donation to remain confidential (not to be shared with their unit leader). Or they might want to donate a large sum of money and feel uncomfortable submitting that contribution to their local unit. CAOs also receive contributions from individuals who travel, are employed outside of their home country, and/or who are serving in the military.

The Church provides an official tax statement in countries where some or all donations to the Church are tax deductible for individuals who donate directly to a CAO. CAOs may also provide monthly or year-to-date statements to each individual donor.

In some countries, the Church also receives matching contributions from companies and service agencies (e.g. The United Way). When the Church is the recipient of a matching contribution, the contributing company or agency forwards the matching contribution to the CAO. The CAO provides donors with an acknowledgement statement notifying receipt of funds and provides the individual who initiated the contribution a tax-valid receipt.

Donations can also be input into CUBS on behalf of a local unit. Throughout the world, some local units may not have access to Member and Leader Services (MLS) or MLS is not functioning. In these cases the local units will submit donation and disbursement reports to the CAO for data-entry.

Creating a Standard Donations Batch - Admin Office

Standard donations batches are created from donations received through a variety of channels (e.g. local unit, area admin office, agency). A variety of monetary (e.g. cash, check, or EFT) or non-monetary (e.g. in-kind) instruments are used.

Donations are entered into CUBS first, by determining the channel used to make the donations (to a local unit, admin office, or agency), and then, by creating and adding a donations batch.

Most donations are made directly to the local unit and entered into MLS. However, members can come in person to the administration office to donate via check/cash/in-kind, they can mail in their contributions, or they can ask a third party to make a contribution on their behalf.

To create a batch for donations made at the admin office

1   From the CUBS menu bar, click **Transactions**.

2   Under Donations, click **Standard Batches**.

3   Click **Add new batch**.

4   Click **Admin Office** radio button**.**

5   In the fields that are displayed, enter the Date, BUS, Country, Description, and Donation Delivery. (Test shows need to in-put country also.)

6   Click **Add new donation**.

7   Enter the Donor ID or Donor Name. Note: See Help Content on locating a donor for additional Donor Search functionality.

8   Enter donation amounts across donation categories (e.g. Tithing, Fast Offerings, etc.).

9   (Optional) Enter notes for any particular category.

10 Enter instrument details (e.g. Checks, Cash, EFT, etc).

11 Click **Save and View Batch** if finished, or click **Save and Add New Donation** if there are additional donations.

TIP Clicking Save and View Batch allows the user to validate the entries and submit the donation for approval.

Creating a Standard Donations Batch - Admin Office and Agency

Standard donations batches are created from donations received through a variety of channels (e.g. local unit, area admin office, agency). A variety of monetary (e.g. cash, check, EFT) or non-monetary (e.g. in-kind) instruments are used.

Donations are entered into CUBS first, by determining the channel used to make the donations (to a local unit, admin office, or agency), and then, by creating and adding a donations batch.

Most donations are made directly to the local unit and entered into MLS. However, members can come in person to the administration office to donate via check/cash/in-kind, they can mail in their contributions, or they can ask a third party to make a contribution on their behalf.

To create a batch for donations made at the admin office or by an agency

1   From the CUBS menu bar, click **Transactions**.

2   Under Donations, click **Standard Batches**.

3   Click **Add new batch**.

4   Click **Admin Office and Agency** radio button.

5   In the fields that are displayed, enter the Date, BUS, Description, Country, and Donation Delivery. (Test environment includes Country as of 11/25/09).

6   Click **Add New Admin Office Donation** or **Add New Agency Donation**, as appropriate.

7   For a New Admin Office Donation, enter the Donor ID or Donor Name, or for an Agency Donation, select the agent the donations are received from then enter the Participant ID or Participant Name.

NOTE See Help content for information about locating a donor or participant for additional Donor Search functionality.

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8   Enter donation amounts across donation categories (e.g. Tithing, Fast Offerings, etc.).

9   Optionally enter notes for any particular category.

10 Enter instrument details (e.g. Checks, Cash, EFT, etc).

11 Click **Save and View Batch** if finished or **Save and Add New Donation** if there are additional donations.

TIP Clicking **Save and View Batch** allows the user to validate the entries and submit the donation for approval.

Creating a Standard Donations Batch - Local Unit

Standard donations batches are created from donations received through a variety of channels (e.g. local unit, area admin office, agency). A variety of monetary (e.g. cash, check, EFT) or non-monetary (e.g. in-kind) instruments are used.

Donations are entered into CUBS first, by determining the channel used to make the donations (to a local unit, admin office, or agency), and then by creating and adding a donations batch.

Most donations are made directly to the local unit and entered into MLS. However, donations can be input into CUBS on behalf of a local unit that may not have MLS or MLS is not functioning.

To create a batch for donations made on behalf of a local unit

1   From the CUBS menu bar, click **Transactions**.

2   Under Donations, click **Standard Batches**.

3   Click **Add new batch**.

4   Click **Local Unit** radio button.

5   In the fields that are displayed, enter the date, delivery method, description, and unit ID. The other fields will populate based on the unit ID.

6   Click **Add new donation**.

7   Enter the Donor ID or Donor Name of the local donor.
See Help Content on locating a donor for additional Donor Search functionality.

8   Enter donation amounts across donation categories (e.g. Tithing, Fast Offerings, etc.).

9   (Optional) Enter notes for any particular category.

10 Enter instrument details (e.g. Checks, Cash, EFT, etc).

11 Click **Save and View Batch** if finished or **Save and Add New Donation** if there are additional donations.

TIP Clicking Save and View Batch allows the user to validate the entries and submit the donation for approval.

Viewing an Open Donation Batch

A donation batch is a record containing multiple donations. An open donation batch is either: 1) a donation batch that has been created but not yet submitted for approval; or 2) a donation batch that has been submitted for approval and rejected.

NOTE Open batches are editable.

To view an open donation batch

1   On the CUBS menu bar, click **Transactions**.

2   Under Donations, select **Standard Batches**.

3   In the Batch column, click the **Batch Number** of the batch you want to view.

NOTE If you do not know the Batch Number but only know a Batch Date, Type, Creator, etc., you can click on the column header to sort any of the columns in ascending and descending order.

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4   Click **Print** to print the information on the screen.

Viewing a Pending Donation Batch

A donation batch is a record containing multiple donations. A pending donation batch is a donation batch that has been submitted for approval but has not yet been approved or rejected by a supervisor.

NOTE Pending batches are not editable.

To view a pending donation batch

1   On the CUBS menu bar, click **Transactions**.

2   Under Donations, select **Standard Batches**.

3   From Standard Donation Batches, click the **Pending Approval** tab.

4   In the Batch column, click the **Batch Number** of the batch you want to view.

TIP   Use the Filter option to narrow the list of batches displayed to those that meet specific criteria. If you do not know the Batch Number but only know a Batch Date, Type, Creator, etc., click on the column header to sort any of the columns in ascending and descending order.

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5   Click **Print** to print the information on the screen.

Viewing an Authorized Donation Batch

A donation batch is a record containing multiple donations. An authorized donation batch is a donation batch that has been approved by an individual with donations approval rights. You can view a list of batches authorized in the last 24 hours.

NOTE   Authorized batches cannot be edited.

To view an Authorized Donation Batch

1   On the CUBS menu bar, click **Transactions**.

2   Under Donations, select **Standard Batches**.

3   From Standard Donation Batches, click the **Authorized** tab.

4   In the Batch column, click the **Batch Number** of the batch you want to view.
       Approved batches appear as Authorized Batches for only 24 hours. After 24 hours, you can find the authorized donation batch using the donations query screen.

TIP   Use the Filter option to narrow the list of batches displayed to those that meet specific criteria. If you do not know the Batch Number but only know a Batch Date, Type, Creator, etc., you can click on the column header to sort any of the columns in ascending and descending order.

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5   Click **Print** to print the information on the screen.

Managing Donation Adjustments

Sometimes after a donation has posted, it is necessary to make an adjustment to it. The term "donation adjustments" means changing some property of a donation record that has already posted.

Consider the following scenarios:

- A ward member writes a check, and in the amount box, they enter the number $600, but write out the words five hundred dollars. The ward may process the check for $600, but the bank may process the check for $500. An adjustment must be made for the difference between the recorded amount in the donation and the bank record amount.

- Two checks stick together, and the internal account only notices the first check. The check does not get included in the deposit batch, but is still processed by the bank. An adjustment must be made to record the check that was missed to properly credit the affected accounts, as well as to reconcile the deposit total with the recorded deposit total.

- A high-profile individual visits a Church Administration Office (CAO) to makes a large donation to a specific category or subcategory. Later, the individual decides they want to change the donation to a different category (or subcategory). You can make an adjustment in CUBS to move the funds to the desired category.

- A ward member makes a donation on 29 December, but the donation doesn't get processed until 3 January of the following year. You can modify the recorded date so that the member gets donation credit during the proper tax period.

When scenarios such as these occur, you can log in to CUBS and make appropriate donation adjustments.

The donation adjustments screen includes three tabs: Open, Pending, and Approved.

The Open tab shows you adjustments that have not been submitted, or have been rejected. The Pending tab shows adjustments that have been submitted but have not yet been approved or rejected. The Approved tab shows adjustments that have been both submitted and approved.

For each adjustment, you can see the following (some columns are not available on all tabs):

- *Batch*: The batch number that contains the donation that was adjusted.

- *Account*: The internal account number affected by the adjustment.
- *Account name*: The internal account name affected by the adjustment.
- *Donation date*: The date that the donation posted.
- *Rejection date*: If the donation adjustment was rejected by the approver, this is the date that it was rejected.
- *Reason*: If the donation adjustment was rejected by the approver, this is the reason it was rejected.
- *Donor*: The name of the donor.
- *Creator*: The username of the person who created the donation adjustment.
- *Modifier*: The username of the person who most recently modified the donation adjustment. A modification means information in the adjustment was changed. Approving an adjustment does not modify an adjustment.
- *Approver*: The username of the person who approved the donation adjustment. On the Open donation adjustments screen this field will be blank.
- *Previous Total*: The total that posted for the transaction.
- *Adjusted Total*: The new total based on changes recorded in the donation adjustment.
- *Difference*: The difference between the adjusted total and the previous total.

Creating a New Donation Adjustment

When a donation has posted and you need to change it for some reason, you can create a donation adjustment to properly update the donation information, or the accounts it affects.

After submitting a donation adjustment, the donation appears as a pending donation adjustment on the Pending tab. When a donation has been submitted for approval, it follows the standard CUBS dual-approval process.

To create a donation adjustment

1   From the CUBS menu bar, click **Transactions**.

2   In the Adjustments section, click **Donations**.

3   Click **New Donation Adjustment**.

4   Enter search criteria for the donation that you want to adjust.

You can search by entering data into the date field and at least one of the other following fields:

- *Date*: The date range for the search. The first field is the beginning, or older date. The second field is the end, or newer date. This field is required.

- *Internal Account*: The internal account number where the donation is recorded. Use the search icon to find an internal account.

- *Batch*: The batch ID where the donation is recorded.

- *Amount*: The amount of the donation.

- *Participant ID*: The ID of the donor, or the member record number (MRN) of the donor. If the donor is a Church member, it will be the member's record number. If the donor is not a Church member, it will be the Donor ID associated with that donor. Use the search icon to find a Donor ID or MRN.

5   Click **Search**.

6   Click on the batch number of the donation you want to adjust.

7   Enter information into the following fields:

IMPORTANT   Based on the donation, some of these fields are pre-populated. Only change information if you need to modify that field as part of the adjustment:

- *Date*: The date of the donation. Use this if you need to change a donation to a previous month/year (e.g. for tax purposes).

- *Reason*: The reason for the adjustment. Select an option from the list. If you select "Other", a box appears. Enter an explanation for the adjustment.

- *ID*: The MRN or Donor ID of the entity who donated. Use the search icon to search for a different donor.

- *Caller Phone*: The phone number of the person who is requesting the adjustment.

- *Caller Name*: The name of the person who is requesting the adjustment.

8   Modify the donation values in the Donation table as needed.

- *OLD icon*: The old icon indicates a row that displays the value before the adjustment is completed.

- *NEW icon*: The new icon indicates a row that displays the value after the adjustment is completed.

- *Lock icon*: The lock icon in the locked position indicates confidential information that will not be transmitted back to the local unit. This allows a high-profile member to make tithing (or other) donations confidentially without the home unit knowing the value of the donation. This icon is a toggle button between the lock and unlocked icons. Click the icon to switch the status.

- *Unlock icon*: The lock icon in the unlocked position indicates confidential information that will be transmitted back to the local unit. This icon is a toggle button between lock and unlocked icons. Click the icon to switch the status.

- *Pencil/Paper icon*: The pencil/paper icon is available on rows where you can switch the unit. Clicking this icon brings up the unit search box where you can find a new unit for which to assign the funds.

- *Plus icon*: The plus icon indicates a category that can have multiple entries, allowing you to adjust funds into multiple sub-categories. Click the plus icon to add a new sub-category row for the selected category.

9   (Optional) Enter a note in the note box for each row describing why you are making the change.

TIP If you want to cancel the donation completely, click **Reverse Donation**, which sets all the amounts to zero (0).

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10   Click **Save and Review** to continue.
To cancel all changes since you last saved, click **Cancel** and you will return to the Open tab.

11   Verify the adjustment, ensuring that you have entered all the correct information.
If you need to update anything, click the **Back** button at the bottom of the screen. (Do not use the browser's back button.)

12   Click **Submit for Approval**.

IMPORTANT If any subcategory amount has changed, the appropriate

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accounting entries will be created automatically. If the total amount has changed, then a reconcilable item for the difference between the original amount and the new amount will be created and will need to be reconciled.

Deleting a Donation Adjustment

If you create a donation adjustment to modify a posted donation, but later decide you want to delete the donation adjustment that you created, you can do so using the following procedure.

Delete a donation adjustment

1   From the CUBS menu bar, click **Transactions**.

2   In the Adjustments section, click **Donations**.

3   Verify you are on the Open Donation Adjustments tab.

4   Check the box for the adjustments you want to delete.

5   Click **Delete Adjustment(s)**.

IMPORTANT You can only delete open or rejected donation adjustments. If you want to delete a donation adjustment that has been approved, you will need to create a new donation adjustment and enter the old information into the donation adjustment screen. This will need to be re-approved.

Only users with the proper role can delete a donation adjustment. A user with this role can delete any open or rejected adjustment.

About Batch Reversals

Occasionally there will be major problems with a batch (e.g. duplicate batch), and the simplest solution is to remove the entire batch and start over.

The Batch Reversals screen allows you to remove the batch. CUBS will automatically create all the required reversal entries in the system.

A batch reversal requires approval before it can be completed.

The Batch Reversals page lists open batch reversals. This table includes the following columns:

■ *Batch*: This is the batch number that will be reversed.

- *Account*: This is the account number affected by the batch reversal.
- *Account Name*: This is the name of the account that corresponds to the account number shown to the left.
- *BUS*: This is the BUS that is affected by the batch reversal. This is the BUS that is tied to the account shown to the left.
- *Rejected Date*: If this batch reversal was submitted and rejected, this is the date that it was rejected.
- *Reason*: If this batch reversal was submitted and rejected, this is the reason that the approver gave for rejecting the batch reversal.
- *Creator*: This is the username of the person who created the batch reversal.
- *Modifier*: This is the username of the person who last edited the batch reversal.
- *Approver*: This is the username of the person who approved the batch reversal.
- *Total*: This the total value of the batch reversal.

Reversing a batch

Occasionally you may need to reverse an entire batch from CUBS. When you reverse a batch, CUBS automatically generates entries for all the necessary accounts to accommodate the batch reversal.

To reverse a batch

1   From the CUBS menu bar, click **Transactions**.

2   In the Donations section, click **Batch Reversals**.

3   Click **New batch reversal**.

4   Enter search criteria to locate the batch to reverse. You must enter search criteria into at least one of the following fields:

- Internal Account. The account number for the internal account that was affected by the batch.
- Batch Description. The description of the batch that was entered when the batch was created.
- Amount. The total amount of the batch.
- Batch. The batch number.

- Date. The date range for the search. The first field is the beginning, or older date. The second field is the end, or newer date. This field is required.

5 Click **Search**.

6 From the search results table, click the batch number of the batch you want to reverse.

7 Verify the batch information to ensure you are reversing the correct batch.

8 In the Reasons for Reversal field, enter the reasons that you are requesting to reverse the entire batch.
   Be specific and include detailed explanations of why reversing the batch is necessary. The approver will review this explanation when deciding whether or not to approve the batch reversal.

9 Click **Reverse and Submit for Approval**.

NOTE If you reverse a batch that has been adjusted, both the adjustment and the original batch are reversed as if both had never happened and appropriate accounting and reconciliation entries will be automatically created.

Participant Management

Participant management is the process of searching for participants, adding participants, merging participant records, editing participant record, and un-merging previously merged participant records within CUBS.

To identify individual donors, recipients and payees within CUBS, an individual is given a Participant ID. All donors and/or payees are generically referred to as participants and a participant may be a donor, recipient, payee, or combination within CUBS. If the participant is a member and has a Church Membership Information System (CMIS) record, CUBS uses the CMIS Membership Record Number (MRN) associated with the participant as the Participant ID.

If the participant is not a member (does not have a CMIS MRN record), CUBS generates a unique Participant ID that is associated with the participant. CUBS generated Participant ID will be displayed with the prefix "CUB", however, users are not required to enter this prefix when searching. The ID generation logic is such that there will never be a possibility of overlap between a Participant ID and a CMIS generated member ID.

Participants are searched by entering either the Participant (Member) ID, when known, or Participant Name. Additional fields including Spouse Name, Unit, Email, Address, City, State/Province, Zip/Postal, Home Phone, Mobile Phone, and Birthdate can be used in the search to positively identify the desired participant.

Adding a participant (individual does not have CMIS MRN) is done by first completing a participant search. The search is accomplished with various search levels in CUBS. The 1st level search is a search of the CUBS database based on user access, 2nd level search is the CMIS database for the selected country based on user access, and 3rd level search is the entire CMIS database. Most participants will be added from the donations or disbursements recording processes. Participants may be added without additional approvals as there are no historical transactions to accompany the newly created participant and are considered a low risk transaction.

Editing a participant is done by completing a search and then updating the participant profile. The profile includes many fields for personal information including Unit ID, Participant Name, Birthdate, Phone Numbers, Email, and Address of the participant. Additional Information includes Alternate Address, Statement Type, Statement Delivery, and Tax ID as applicable. If the participant has been designated as a payee, the Payee Information includes Vendor

Classification, Payment Instrument, as well as Bank details. Changes made to the participant profile require approval. Non-member (no MRN participant records have a greater number of fields that are editable while Member participant records (uses MRN) having only a subset of editable fields.

CUBS tries to minimize the duplicate records for the same participant. However, Merge is used when it is determined that duplicate participant records exist for the same individual. Merging participant records is done by identifying a participant record to merge with a primary participant record that will remain active. The primary record becomes the master and is the active record for a participant. The record that was merged to the primary record becomes inactive. There are rules within CUBS concerning how records may be merged.

These rules include that you cannot merge a record that has a CMIS MRN, cannot merge a record that has already been merged or is pending approval for a merge, or if the record has been rejected as part of the merge process. In other words, a record cannot be submitted for merging if it has any workflow process (associated with the merge or edit process), cannot merge a record that is not active, and records have to be within the same country. Merging records and subsequent Un-Merging of records require approval.

Adding a Participant

Adding a participant (individual does not have CMIS MRN) is done by first completing a participant search. The search is accomplished with various search levels in CUBS.

The 1st level search is a search of the CUBS database based on user access (both members and non-members are searched in the 1st level). The 2nd level search is the CMIS database for the selected country based on user access. The 3rd level search is the entire CMIS database. Most participants will be added from the donations or disbursements recording processes. Adding the participant will be the result of completing all search levels and not finding the participant.

To add a new participant

1   From the Participant Search screen, enter the participant ID or participant name, and then click **Search**.

NOTE Additional search fields are also available.

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2   Click **Expand search to members within this country**.

3   Click **Expand search to entire member database**.

4   Click **Add new participant**.

5   In the Proposed Add Participant view, enter required fields noted with an asterisk (e.g. Unit [can also be searched], Participant Name, Statement Type, etc.), and then click **Submit**.

6   If the statement delivery is *Email*, then the primary e-mail address or the alternate e-mail address field should be populated. If the statement delivery is *Postal*, then the following fields must be populated in either the Primary Address or the Alternate Address:

- Address 1

- City

- Country

- State/Province

- Zip/Postal

NOTE You can (and should) also enter additional personal information, additional information, and payee information as applicable. Adding a new participant is not the same as adding a donor/payee/recipient in the system. Participants become donors or payee/recipients if they are used as one when recording /processing a donation or disbursement.

Editing a Participant

Editing a participant is done by completing a search and then updating the participant profile. The profile includes many fields for personal information including Unit ID, Participant Name, Birthdate, Phone Numbers, Email, and Address of the participant. Additional Information includes Alternate Address, Statement Type, Statement Delivery, and Tax ID as applicable. If the participant has been designated as a payee, the Payee Information includes Vendor Classification, Payment Instrument, and Withholding information as well as Bank details.

To edit an existing participant

1   From the CUBS menu bar, click **Participants & Units**.

2   Click **Participants**.

3   From the Participant Search screen, enter the participant ID or participant name, and then click **Search**.

4   From the displayed results participant results, click the Participant ID hyperlink of the participant record to be edited.

5   Under the Proposed Manage Participant tab, edit/update the personal information, additional information, and payee information as appropriate.

6   Click **Save Changes**.

7   Review updates and click **Submit for Approval**.

Merging a Participant

Merging a participant is used when it is determined that duplicate participant records exist for the same individual. Merging participant records is done by identifying a participant record to merge with a primary participant record that will remain active. The primary record becomes the master and is the active record for a participant. The record that was merged to the primary record becomes inactive.

To merge a participant

1   From the CUBS menu bar, click **Participants &Units**.

2   Under Participant Management, click **Participants**.

3   Click the **Merge Participants** tab.

4   Do one of the following:

   a   Under the Record to Merge section, enter the Participant ID and tab.

   b   Under the Record to Merge section, click the Participant ID search modal.

5   From the locate participant search modal, input the Participant Name and click **Search.**

6   From the displayed Participant records, click the Participant ID hyperlink of the desired participant.

7   Do one of the following:

   a   Under the Primary Record section, enter the Participant ID and tab.

      a   Under the Primary Record section, click the Participant ID search modal.

8   From the locate participant search modal, input the Participant Name and click **Search.**.

9   From the displayed Participant records, click the Participant ID hyperlink of the desired participant.

10   Review proposed participant merge for accuracy and click **Submit Merge for Approval**.

NOTE You cannot merge a record that has a CMIS MRN, cannot merge a record that has already been merged or is pending approval for a merge, cannot merge a record that is not active, and participant records have to be within the same country. Merging two records results in creation of a linkage between the two records. There is not an overriding of attributes associated with either record. If the record to merge is later unmerged, the linkage is broken.

Unmerging a Participant

Unmerging a participant record is allowed when it is determined that a currently inactive record has been incorrectly merged to a primary record. Unmerging participant records are done by identifying the active participant record primary record with other records have been merged to or by indentifying an inactive record that has been merged to an active primary record. The inactive record then becomes the starting point for the unmerging activity.

Merge history is included in the participant record and will show if records have been merge with the current record or merged to another participant record.

To unmerge a participant

1   From the CUBS menu bar, click **Participants & Units.**

2   Under Participant Management, click **Participants**.

3   From the Search Participants tab, enter the Participant ID of the inactive record that has been merged.

4   Click **Search**.

5   Click the **Participant ID**hyperlink of the inactive record.

6 Review the Merge History verifying the record has been improperly merged to another record.

7 Click **Un-merge record**.

NOTE CUBS should only display this action button if the Participant record is currently merged with another Participant record and has a record status of "Inactive".

8 Click **OK** to confirm that you want to un-merge the participant.

Standing Instructions

Standing Instructions let CUBS users setup instructions that allow participants to make recurring donations. A Standing Instruction is a "pull" process, meaning the Church initiates the transfer from the donor's account based on the donor's authorization. In this way it differs from a standard electronic donation. Before standing instructions can be created for a participant, the donor's electronic donation information profile must have the following information: EFT Method, Bank (financial institution) Name, Bank Account, and Bank Routing Number.

At present, this option is available only in the United States, but CUBS has the capability to expand functionality worldwide.

> **NOTE** For more information about a participant's electronic donation information profile, see <u>About Participant Management</u>.

The main Standing Instructions screen has three main components: Payment Categories, Payment Setup (where the Payment Schedule is generated) and Payment Schedule.

Payment Categories

Payment Categories that are configurable based on the BUS and Internal Account settings. Typical categories include: Tithing, Fast Offering, Ward Missionary, General Missionary, Book of Mormon, Humanitarian Aid, Temple Construction, and Perpetual Education Fund. Donations can be made to any one or all categories. Depending on BUS and Internal Account settings, donors may choose to make their donations confidentially to the Administration office, except for donations to Ward Missionary. Records of confidential donations are not sent to the donor's local unit.

Figure 1 Standing Instructions Payment Categories

Payment Categories

CATEGORY	AMOUNT				
Tithing	60.00			to	Admin office
Fast Offering	10.00			to	Admin office ▾
Ward missionary	10.00			to	▾
General missionary	10.00			to	Admin office
Book of Mormon	10.00			to	Admin office
Humanitarian aid	0.00			to	Admin office
Temple construction	0.00			to	Admin office
Perpetual education	0.00				to
Sub Total	**100.00**				

Payment Setup

In Payment Setup you enter the start and end dates for the recurring donations as well as the frequency of the donations. Donations can be made daily, weekly, bi-weekly, monthly, quarterly, and yearly. If the participant's profile includes an email address, you can arrange to have a notice sent to the donor. Email notices are sent when the standing instructions have been submitted and approved for the donor and again three days before each deduction is made. They are also sent each time a standing instruction is modified.

Figure 2 Standing Instructions Payment Setup

Payment Setup

Start Date	31 Jan 2009
End Date	31 Dec 2009
Frequency	▾
Send Notice	● Yes ○ No
Comments	Lorem ipsum dolor sit amet, consectetur adipisicing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.

Payment Schedule

The Payment Schedule is generated by the Payment Setup. The Payment Schedule shows the date each scheduled amount will be deducted from the

donor's bank account. From the Payment Schedule, you can change the Deduction Date(s). You can also change the Status of the deduction from Pending to Skip. When you select "Skip" you can also add a note explaining the reason.

Figure 3 Standing Instructions Payment Schedule

Reports

Several management reports are available to summarize standing instructions activity as outlined below.

Report	Description
Anticipated Standing Instructions	Details standing instruction activity scheduled to occur three days from now (excludes donations scheduled for the next two days).
Standing Instructions Reported by CUBS	Details standing instruction activity that occurred during the current day.
Standing Instructions Payments	Details standing instruction payments (executed, pending, or skipped) during the current period.

> **NOTE** At present, standing instructions are available only in the United States. However, CUBS has the capability to expand this functionality worldwide should it be desired to do so.

Creating New Standing Instructions

Using Standing Instructions, participants can be set up to make recurring donations on a daily, weekly, bi-weekly, monthly, quarterly, or yearly basis.

> **NOTE** Before Standing Instructions can be created for a participant, the participant's Electronic Donation Information profile must be completed on the Participant Management screen with the EFT Method, Bank, Bank Account, and Bank Routing Number entered. (Go to Participants & Units > Participant Management > Participants.) For more information, see About Participant Management.

To create new standing instructions

1 From the CUBS menu bar, click **Transactions**.

2 Under Donations, click **Standing Instructions**

3 From Standing Instructions Search, select the BUS and Participant ID, and then click Search. See CUBS Lookup feature and related Icon.

4 Click **Add Standing Instructions**.

5 Under Payment Categories, enter the Amount for each category.

6 (Optional) To add a Note, click the **Note icon**.

7 (Optional) To make this a confidential donation, click the **Lock icon**.

8 When the option is available, from the dropdown list, select **Admin Office** or the local unit.

> **NOTE** In general, donations automatically to the Administration Office except for donations to the Ward Missionary category. Confidential donations all go to the Administration Office and on local unit statements. Depending on the BUS and Internal Account configuration, non-confidential donations can go to either the Administration Office or to the local unit. Non-confidential donations on local unit statements.

9 Under Payment Setup, enter the **Start Date** and **End Date**.

10 Select from the following frequencies:

- Daily – select the days of the week: **Monday**, **Tuesday**, **Wednesday**, **Thursday**, **Friday**.

- Weekly – select the day of the week: **Monday**, **Tuesday**, **Wednesday**, **Thursday**, or **Friday.**

- Bi-weekly – select the day of the week: **Monday**, **Tuesday**, **Wednesday**, **Thursday**, or **Friday**.

- Monthly – select the **Day of the Month**.

> **NOTE** When a deduction is scheduled for the 31st of each month, the deduction occurs on the last day of the month when the month does not have 31 days (February deductions would occur on February 28 and April deductions on April 30.).

- Quarterly – for each quarter (Q1 through Q4); select the **Month** and the **Day of the Month** for the deduction. (For example, first quarter deductions can be scheduled for any day in January, February, or March.)

- Yearly – for the Day of the Year, select the **Month** and **Day** for the deduction.

11 Select **Yes** to send an e-mail notice.

> **NOTE** CUBS will not allow you to choose Yes if the participant does not have an e-mail address on record. E-mail notices are sent when the standing instructions have been submitted and approved for the donor and again three days before each deduction is made. They are also sent each time a standing instruction is modified.

12 (Optional) In Comments, enter a relevant.

13 Click **Continue**.

14 Under Payment Schedule, review the Deduction Date, Status, and Amount. Under Status, you can select to skip a deduction—From the Status drop-down list, select **Skip**.

15 Click **Save & Refresh Schedule** or **Submit for Approval**.

Editing Existing Standing Instructions

Using Standing Instructions, participants can be set up to make recurring donations on a daily, weekly, bi-weekly, monthly, quarterly, or yearly basis. Once standing instructions are set up, they can be modified in CUBS. You can change the donation categories, the frequency of the recurring donations, and the amounts of the donations. Follow these instructions to edit existing standing instructions for a participant.

To edit existing standing instructions

1   From the CUBS menu bar, click **Transactions**.

2   Under Donations, click **Standing Instructions**.

3   From Standing Instructions Search, enter the BUS and Participant ID, and click **Search**.

4   Under Standing Instruction ID, click the **ID Number** of the participant.

5   From Standing Instructions, click **Proposed**.

6   Under Payment Categories:

7   To change the amount, under Amount, enter the new amount.

8   To add a note, click the **Note Icon**.

9   To change the deduction confidentiality, click the **Lock Icon**.

10 Under Payment Setup, change the Start Date and End Date, change the deduction Frequency, change the Email Notification, or add/change a comment.

NOTE When you change the date or deduction frequency in Payment Setup, the Payment Schedule is automatically rebuilt. When the Payment Schedule is rebuilt, any changes you made to the Payment Schedule, such as a skipped payment, are lost and must be reentered.

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11 Under Payment Schedule, change the Deduction Date or change the Deduction Status.

12 Click Save & Refresh Schedule or **Submit for Approval**.

Alternatively, to edit existing standing instructions

1   From the CUBS menu bar, click **Participants & Units**.

2   Under Participant Management, click **Participants**.

3   From Participant Search, enter the **Participant/Member ID** or **Participant Name** and click **Search**.

4   Under Participant ID, click the ID Number of the participant.

5   From Manage Participant, click the **Standing Instructions** tab.

6   Under Standing Instructions ID, select the ID Number of the Standing instruction. Note that a closed standing instruction cannot be edited.

7   From Standing Instructions, click **Proposed**.

8   Under Payment Categories:

9   To change the amount, under Amount, enter the new amount.

10 (Optional) To add a note, click the **Note Icon**.

11 To change the deduction confidentiality, click the **Lock Icon**.

12 To change the location for the deduction to be sent, from the drop-down list, select the desired location.

13 Under payment Setup, change the **Start Date** and **End Date**, change the deduction Frequency, change the Email Notification, or add/change a comment.

NOTE When you change the date or deduction frequency in Payment Setup, the Payment Schedule is automatically rebuilt. When the Payment Schedule is rebuilt, any changes you made to the Payment Schedule, such as a skipped payment, are lost and must be reentered.

---

14 Under Payment Schedule, change the Deduction Date or change the Deduction Status.

15 Click **Save & Refresh Schedule** or **Submit for Approval**.

Viewing Standing Instructions

After Standing Instructions have been set up for a participant to make recurring donations, you can view the standing instructions for a participant. Participant may have multiple standing instructions with recurring donations set up daily, weekly, bi-weekly, monthly, quarterly, or yearly. Follow these instructions to view standing instructions.

To view standing instructions

1 From the CUBS menu bar, click **Transactions**.

2 Under Donations, click **Standing Instructions**.

3 From Standing Instructions Search, enter the **BUS** and **Participant ID**, and then click **Search**.

4 Under Standing Instruction ID, click the **ID Number** of the participant.

Alternatively, to view standing instructions

1 From the CUBS menu bar, click **Participants & Units**.

2 Under Participant Management, click **Participants**.

3 From Participant Search, enter the **Participant/Member ID** or **Participant Name** and click **Search**.

4 Under Participant ID, click the **ID Number** of the participant.

5 From Manage Participant, click the **Standing Instructions** tab.

6 Under Standing Instructions ID, select the **ID Number** of the Standing instruction.

Stopping Standing Instructions

Occasionally participants who have set up recurring donations may want to stop the standing instructions. Once standing instructions are set up, you can follow these instructions in CUBS to stop a standing instruction.

To stop standing instructions

1   From the CUBS menu bar, click **Transactions**.

2   Under Donations, click **Standing Instructions**.

3   From Standing Instructions Search, enter the **BUS** and **Participant ID**, and then click **Search**.

4   Under Standing Instruction ID, click the **ID Number** of the participant.

5   From Standing Instructions, click **Proposed**.

6   Click **Stop Instructions**.

7   From the Stop Instructions window, specify the **Date** the standing instructions are to be stopped. The default is the current date.

8   Click **Submit**.

Alternatively, to stop standing instructions

1   From the CUBS menu bar, click **Participants & Units**.

2   Under Participant Management, click **Participants**.

3   From Participant Search, enter the **Participant/Member ID** or **Participant Name** and click **Search**.

4   Under Participant ID, click the **ID Number** of the participant.

5   From Manage Participant, click the **Standing Instructions** tab.

6   Under Standing Instructions ID, select the **ID Number** of the Standing instruction. Note that you must select a currently active standing instruction to have this action available.

7   From Standing Instructions, click **Proposed**.

8   Click **Stop Instructions**.

9   Form the Stop Instructions window, specify the **Date** the standing instructions are to be stopped. The default is the current date.

10 Click **Submit**.

Skipping Recurring Donations in Standing Instructions

Once Standing Instructions are set up, participants may want to skip a recurring donation. Using CUBS you can modify the standing instruction and set it to skip a specific recurring donation. Follow these instructions to skip a recurring donation.

To skip a recurring donation in standing instructions

1   From the CUBS menu bar, click **Transactions**.

2   Under Donations, click **Standing Instructions**.

3   From Standing Instructions Search, enter the **BUS** and **Participant ID**, and then click **Search**.

4   Under Standing Instruction ID, click the **ID Number** of the participant.

5   From Standing Instructions, click **Proposed**.

6   Under Payment Schedule, from the Status column, select **Skip** for the donation you want to skip.

7   Click **Save & Refresh Schedule** or **Submit for Approval**.

Alternatively, to skip a recurring donation in standing instructions

1   From the CUBS menu bar, click **Participants & Units**.

2   Under Participant Management, click **Participants**.

3   From Participant Search, enter the **Participant/Member ID** or **Participant Name** and click **Search**.

4   Under Participant ID, click the **ID Number** of the participant.

5   From Manage Participant, click the **Standing Instructions** tab.

6   Under Standing Instructions ID, select the **ID Number** of the Standing instruction.

7   From Standing Instructions, click **Proposed**.

8 Under Payment Schedule, from the Status column, select **Skip** for the donation you want to skip.

9 Click **Save & Refresh Schedule** or **Submit for Approval**.

Querying Standing Instructions

This query is designed to give high level details about the standing instruction process. For example, a supervisor can get the total amount expected to be donated through standing instructions during the next month or see how much was lost due to skipped standing instructions during the last year. You can also find all standing instructions for a specific date (both historical dates and future dates). See also Creating Standard Instruction Reports.

To query standing instructions

1 From the CUBS menu bar, click **Queries**.

2 Under Transactions, click **Standing Instructions**.

3 From Standing Instruction Payment, enter the Bus, Date Range, and from the Status dropdown list, select **Pending/Completed** or **Skipped**.

4 Click **Search**.

To find a specific standing instruction for a specific date

1 After querying standing instructions, from the Search results under Date, click the Date of the standing instructions you want to view. This gives you a summary view of all standing instructions for that day.

2 Under Standing Instructions ID, click the **ID Number** for the standing instruction you want to view.

Creating Standing Instruction Reports

Three Standing Instruction management reports are available in CUBS: Anticipated Standing Instructions, Standing Instructions Reported by CUBS, and Standing Instructions Payments. Anticipated Standing Instructions and Standing Instructions Reported by CUBS are generated automatically once a day. You can follow these instructions to create the Standing Instructions Payments report.

To create standing instruction reports

1   From the CUBS menu bar, click **Reports**.

2   Under Transactions, click **Donations**.

3   From Available Reports, click **STI-005 Standing Instructions Payments**.

4   Under the Report Name (STI-005 Standing Instructions Payments), enter the
    following required information:

5   Select the **Bus.**

6   Enter the Date or **Date Range.**

7   Select the **Status.**

8   (Optional) Select the **Language.**

9   (Optional) Select the **Report Output.**

10 Click **Create Report**.

Gift Aid

Gift Aid is a donation method used in the United Kingdom that entitles the CAO to receive tax rebates from UK tax authorities. Donations are received from participants and are deposited into a specific bank account used exclusively for Gift Aid donations.

All donations must be backed by a declaration, a signed statement by a donor authorizing taxes to be claimed on his or her behalf. If payment is received from a participant who does not have a declaration yet, then a letter will be sent to them requesting a declaration. If a declaration is not obtained, then that money will be transferred out of the Gift Aid donation account and treated as a normal donation.

CUBS will facilitate the process of claiming tax rebates on individual transactions based on a pre-defined percentage. Percentages remain the same throughout a given tax year; but can change from year to year. Tax rebates claimed and received from the tax authorities are then applied in CUBS to their original donors.

Participants send in their donation specifying amounts by category (tithing, fast offering, etc). The CAO will claim the tax rebate and, once received, will post it to the original donor as Tithing. Both transactions; the original donation as well as the tax rebate, will appear as donations in the individual's statement of contributions.

Processing Gift Aid requires several manual processes that involve both electronic and paper-based work to be completed. Reconciliation will be done manually.

Workflow Diagram for Gift Aid

The following diagram provides a high level overview of how the Gift Aid process works. The objects in blue below have their own topic page within this document. The other objects are mentioned throughout, where applicable.
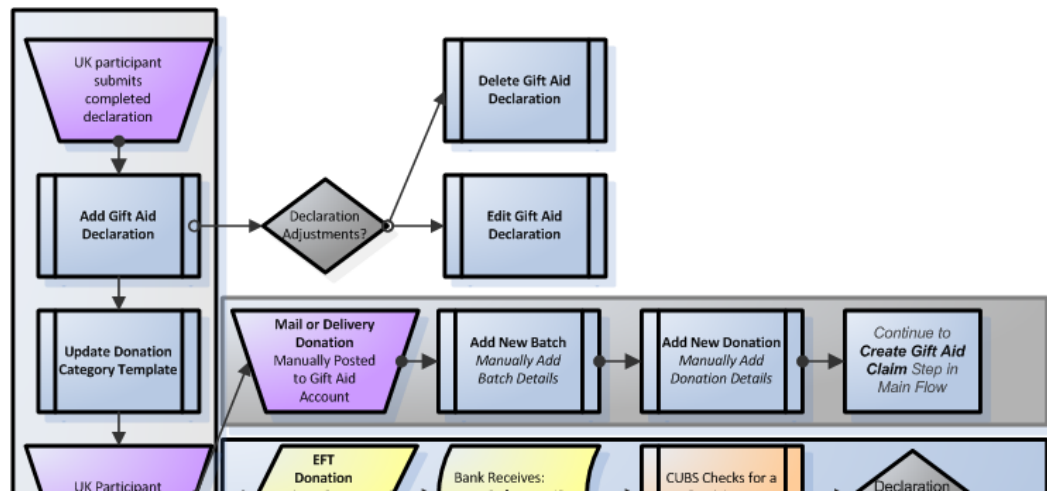
Configuring the BUS for Gift Aid

The BUS must be configured to accept Gift Aid before donations can be received. Since the UK only has one BUS, this should only need to be setup once.

To configure Gift Aid on the BUS

1   From the CUBS menu, click **System Setup**.

2   Under BUS Management, click **BUS Master**.

3   Click the **Country** drop-down and then select **United Kingdom**.

4   Click the **Search** button.

5   Click the UK **BUS Name** from the results list.

6   Under the Gift Aid Tax Management section, select the **Yes** radio button next to the Use Gift Aid in this BUS row.

7   Enter the Gift Aid Bank Account number used for Gift Aid donations.

8   Enter the Gift Aid Tax Rate for the next year; the current year; and the past six years.

Adding a Gift Aid Declaration

Each Gift Aid donor must at least have one declaration to participate in Gift Aid. Each declaration may cover a fixed period of time or be open ended, meaning that the declaration starts on a given date but does not expire. An individual may have several declarations covering different periods of time, but CUBS will not allow dates to overlap. Only donations with a transaction date within one of those ranges are eligible for tax rebates.

To add a Gift Aid declaration

1   From the CUBS menu, click on **Participants & Units**.

2   Under Participant Management, click **Participants**.

3   Enter a **Participant Name** or **Participant/ Member ID**.

4   Click **Search**.

5   Click the **Participant ID.**

6   Click the **Gift Aid Declarations** tab.

7   Click **Add Declaration.**

8   Enter a **Begin Date** indicating when the donations will begin.
  If a date range is entered that would overlap an existing declaration,
  then the system will display an error message when the Save button is
  selected.

9   Leave the **End Date** blank, (unless instructed otherwise).
  Leaving the End Date blank allows the use of the same declaration letter
  until the participant asks to cancel the declaration.

10   Check the **Print Notification Letter** checkbox.
  When this is selected, then the declaration is created and associated with
  the participant; and the system will print report GFT-008 Declaration
  Received Letter populated with the new declaration's information.

11   Enter a **Comment** if applicable, (such as note regarding a phone call).

12   Click the **Create Declaration** button.

  ▪ Or click the **Cancel** button to cancel changes.

Viewing a Gift Aid Declaration

Once a Gift Aid declaration has been added, then the declaration can be viewed
for reference at any time.

To view a Gift Aid declaration

1   From the CUBS menu, click on **Participants & Units**.

2   Under Participant Management, click **Participants**.

3   Enter a **Participant Name** or **Participant ID.**

4   Click **Search**.

5   Click the **Participant ID.**

6   Click the **Gift Aid Declarations** tab.
  A list of all Gift Aid declarations for the participant will be displayed,

sorted by the most recent date range, listing the Declaration ID, Begin Date, and End Date.

7 Click the Declaration ID in the first column for the related declaration, if more specific details are necessary.
The associated declaration details page appears listing all donation transactions that have been made on the claim.

8 Click the individual **Transaction ID** from the list, if desired.
This will drill down further into specific transaction details.

Editing a Gift Aid Declaration

If the details of a declaration must be adjusted, then the Edit Gift Aid Declaration page can be used to make necessary adjustments. This feature can also be used if a customer sends a request to cancel their declaration, by entering the requested end date.

To edit a Gift Aid declaration

1 From the CUBS menu, click on Participants & Units.

2 Under Participant Management, click **Participants**.

3 Enter a **Participant Name** or **Participant/ Member ID.**

4 Click **Search**.

5 Click the **Participant ID.**

6 Click the **Gift Aid Declarations** tab.

7 Click the edit declaration icon in the far right column of declarations.
The icon looks like a pad of paper with a pencil.

8 Adjust the **Begin Date**, if applicable.
If a date range is entered that would overlap an existing declaration, then the system will display an error message when the Save button is selected.

9   Adjust the **End Date**, if applicable.
          Leaving the End Date blank allows the use of the same declaration letter
          until the participant asks to cancel the declaration.

10 Enter a **Comment**, if applicable, (e.g. reason for editing the declaration).

11 Click **Save**.

Deleting a Gift Aid Declaration

If a Gift Aid declaration was created in error, then the delete declaration function will be used, (this is the primary reason for the delete declaration feature). Otherwise the Editing a Gift Aid Declaration steps can be used to enter an end date to end the declaration rather than deleting, (e.g. if the customer wanted to cancel a declaration).

Declarations cannot be deleted if there are transactions associated with. If no transactions are tied to the declaration then anyone who can access the declarations can delete any of them, (there is no approval process required to do this).

Once declarations are deleted, there is no way to retrieve them; so, if this is done in error, then a new declaration will need to be requested through the Adding a Gift Aid Declaration process.

To delete a Gift Aid declaration

1   From the CUBS menu, click on Participants & Units.

2   Under Participant Management click **Participants**.

3   Enter a **Participant Name** or **Participant/ Member ID.**

4   Click **Search**.

5   Click the **Participant ID.**

6   Click the **Gift Aid Declarations** tab.

7 Select the **Declaration Checkbox** in the first column, for one or more declarations.
If desired, first click on the **Declaration ID** to open the details and verify that there are no associated transactions listed.

8 Click **Delete Declaration(s)**.
If there are transactions associated with the declaration, then an error message will appear indicating that the declaration could not be deleted.

9 Confirm that the declaration was removed.

10

Updating the Donation Category Template

The Gift Aid Donation Category Template outlines the categories of donations that the Gift Aid funds will be applied to when the donation is received through EFT. There are some restrictions on the donation categories allowed through Gift Aid. These are determined on the BUS level, but can change based on government choices. Examples of accepted donation categories are Tithing Fast Offerings, Missionary Fund, etc.

If the participant is submitting donations by EFT, they must provide a reference number to the bank for the Gift Aid donation. Members are asked to give their MRN to the bank as the reference number, (because the number must be unique and CUBS must be able to match it up to a participant in the system).

To update the Donation Category Template

1 From the CUBS menu, click on Participants & Units.

2 Under Participant Management, click **Participants**.

3 Enter a **Participant Name** or **Participant/ Member ID**.

4 Click **Search**.

5 Click the **Participant ID**.

6 Click the **Gift Aid Declarations** tab.

7 Click on **Donation Category Template**.

- Edit the **Alternate ID** if applicable.
  This field can be left blank; but if a number is entered, the value must be unique from the MRN, the CUBS participant ID, any other participants alternate ID in the system.
  The purpose of this field is to help match donations to donors during the auto-post process.

- Enter an **Amount** by the applicable **Payment Category**.**Notice that the total at the bottom of the table calculates the sum of all amounts listed.**

- **Add, edit, or delete a Note, if applicable.**

- **Mark the note as Confidential, if applicable.**

TIP See also confidential notes or confidential donations for details on the implications of marking a note as confidential.

- Select the internal account for donation amount on To (i.e. the "Admin Office") if applicable.
  This allows a donor to direct certain donations to the local unit's accounts if desired.

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Adding a New Batch and a New Donation

If Gift Aid donations are received by mail (normally checks) then a CAO user will create a donation batch manually recording each donation as reported by the donor. The batch must have the Gift Aid option selected for the associated donations to be applied properly as Gift Aid donations. Upon completion CUBS will generate a deposit report that may be used to verify the deposit before taking the money to the bank.

For donations received electronically CUBS will attempt to match the donation with a donation template. Successful matches will result in donations created automatically by CUBS. If no match or a partial match is found (donor is identified but no donation template exists for a different amount) CUBS will not create a donation record automatically. A detail report will be generated and a CAO user will be expected to resolve any outstanding issue (i.e. identifying

missing information and creating the donation record manually following the steps listed below).

When a gift aid donation is recorded, then the system checks to see if a declaration exists for the donor. If no declaration exists, then a letter is sent requesting a declaration.

To add a new batch for Gift Aid donations

1 From the CUBS menu, click on Transactions.

2 Under Donations, click Standard **Batches**.

3 Click **Add New Batch**.

4 Select the unit **Admin Office**.
> Admin Office must be selected here for the Gift Aid option to be available.

5 Enter applicable details: **Date, Donation Delivery, Description, Unit ID**, and/or **Internal Account**.

6 Click the **Gift Aid** checkbox that says that this donation is a Gift Aid Donation, (Gift Aid is only displayed if applicable).

7 Click **Save**.

To add a new donation to a Gift Aid batch

8 Click **Add New Donation**, from the new batch page.
> Or follow steps 1-2 above and then click on the related batch from the list.

9 Enter **Checks** details, if applicable, (Number, Check Type, and Amount).

10 Enter **Cash** details, if applicable, (Currency and/or Coins).
> Notice that the Funds Total is a sum of all checks and/or cash listed.

11 Enter **Slip** details, (Donor ID, Amount, and Notes if applicable that can be marked as Confidential if desired).
> The Difference total should now balance out to 0.

- Multiple slips can be added using the **Add New Slip** button.

- Slips can be deleted by selecting the checkbox next to the slip and then clicking on the **Delete Slip(s)** button.

12 Click **Save** once all details for the slip have been entered.

13

14

About Receiving Donations by EFT

When a Gift Aid Donation is received from an EFT, (Electronic Funds Transfer), the bank transaction is accompanied by an amount and a reference ID, (the members are asked to use their MRN for the reference ID).

Back-end processes on CUBS attempt to match-up the reference ID and MRN; and the Amount to the participant, to apply the payment. If there are any mismatches, then manual processes and/or reports are used for reconciliation.

NOTE These steps are performed by the system automatically and are outlined simply to explain the process workflow, except where noted.

To receive Gift Aid donations by EFT

1   The donations are received by EFT with an amount and a reference ID.

2   The application checks to make sure that the participant has a declaration.

- If no declaration is on file then a letter is sent; and the transaction is added to the error report under the section No Declaration.

- If no declaration is received after letter is sent, then the Gift Aid team manually transfers the funds out of the Gift Aid account and the funds are applied as a standard donation using the Adding a New Batch and New Donation steps.

3   The transaction reference ID, (suggested to be the MRN) is first compared to the MRN; and then the CUBS participant ID if no match.

- If there is no match on MRN or participant ID, then the reference ID is compared to the participants alternate ID.

- If there is still no match found, then the transaction is added to the error report under the section No Match.

4   Once a match is made on the reference ID, then the transaction amount is compared to the donation amount from the participant's donation category template.

- If the amount is not matched, then the transaction is added to the GFT-002 Unacceptable Donation Letter report under the section Amount Mismatch.

TIP   See also Reviewing Reports for Gift Aid for additional report details.

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5   If both the ID's and amounts match, then a Gift Aid donation is created for the transaction.

Creating a Gift Aid Claim

Gift Aid tax rebates can be claimed at anytime during the year and also for up to 4 years. Claims are made several times each year and may include thousands of donations per claim.

When a claim is created, the system compiles a list of all Gift Aid donations in the date range indicated that have not yet been claimed. The tax rate, (e.g. 22/78), comes from the BUS Master.

The declaration ID in the list shows the ID used at the time of the donation. If a participant asks the CAO to not claim their donations during the date range, then the CAO will set the claim amount to zero. The zero claims will still appear with a status of Claimed for that date range; but will not appear in the report that is printed as part of the process for submitting the claim.

To create a new Gift Aid claim

1   From the CUBS menu, click on Transactions.

2   Under Donations, click Gift **Aid Claims**.

3   Click Add New Claim on the Open Tax Claims page.

4   Enter the **BUS**, (for UK) on the Create New Tax Claim page.

5   Enter a **Begin Date**.

6   Enter an **End Date**.
      Date ranges cannot cross the tax year begin date, (April 6th) and the tax

year end date, (April 5th). These dates are configurable in the system setup; so they may change.

7 Enter a **Description** if desired.

8 Click **Create Claim**.

9 Review the donations and make any necessary changes to the claimed amounts.

10 Click **Submit for approval**.
The claim will now appear on the Pending Claims page until approved.

- Click **Save** instead, if not ready to submit yet.
  If the Save button is selected, then the claim will remain on the Open Tax Claims page until ready to submit for approval.

TIP Once a Gift Aid Claim has been created, the details of the claim can be searched for using the Queries feature in CUBS under the Queries > Transactions > Gift Aid Claims menu.

Approving or Rejecting a Gift Aid Claim

Once a Gift Aid claim is submitted for approval, the claim will appear on the Pending Claims tab until approved. After approval, the claim can be submitted to the UK government for reimbursement. Only specific individuals will have access to approve Gift Aid claims. This section only applies to those individuals.

To approve a Gift Aid claim:

1 From the CUBS menu, click on **Approvals**.

2 Under Transactions, click Gift **Aid Claims**.The list of Pending Gift Aid Claims displays the Claim No., Claim End Date, Creation Date, Creator, Modifier, and Amount.

- As needed, click the **Claim No.** from the list to review the details of each claim.

3 Click **Approve**.

To reject a Gift Aid claim:

4 From the CUBS menu, click on **Approvals**.

5   Under Transactions, click Gift **Aid Claims**.Page defaults to the Pending
         Claims tab.
         The list of Pending Gift Aid Claims displays the Claim No., Claim End
         Date, Creation Date, Creator, Modifier, and Amount.

6   Click the **Claim No.** from the list of Tax Claims.

7   Review the claim details and the list of all related donations.

8   Enter Comments in the box provided.

9   Click **Reject**.

10

Submitting Gift Aid Claim – Manual Process

Once approved, a HMRC report is manually printed and submitted to the
government for reimbursement. HMRC is an acronym for Her Majesty's
Revenue & Customs; which is the United Kingdom's equivalent of the IRS in the
United States. The claim remains in the Open Tax Returns page until payment is
received back from the government.

To submit a Gift Aid claim to the UK government

1   Print the report: GFT-006 Gift Aid Claim – HMRC.

2   From the CUBS menu, click on **Reports**.

3   Under Transactions, click **Donations**.

4   Click the **GFT-006 Gift Aid Claim – HMRC** report.

5   Run and then print the report.

6   Print the associated HMRC tax form.
         This form must be printed and hand written.

7   Both the report and form are mailed to the UK government.

8   Once processed, an EFT is sent from the UK government to the Gift Aid bank
         account.

9 A letter is also sent from the UK government summarizing the total deposit amount; indicating the amount of interest paid and the original claim amount.

Receiving a Gift Aid Tax Return

Once the Gift Aid claim is received back from the UK government, then the tax and interest amounts must be entered to figure out the gain/loss and any difference. Once approved, then CUBS will create donations for the appropriate donors for the tax rebate amount received. These donations will be posted against the Tithing category and marked as Gift Aid Tax Rebate donations in the individual's statement of contributions.

TIP See also About Viewing Gift Aid Open Tax Returns for a visual representation of the Open Tax Returns page explained below.

To receive a Gift Aid tax return

1 From the CUBS menu, click on **Transactions**.

2 Under Donations, click Gift **Aid Claims**.

3 Click on **Open Tax Returns**.

4 Click the relevant **Claim** number.

5 Enter the **Date** the return was received.

6 Enter the **Payment Received** amount from the government.

7 Enter the **Interest** earned on the money while the government processed the return; this info is in the government's tax return letter.

8 Enter the **Gain/Loss** amount.
(Payment Received – Tax Claimed) – Interest = Gain/Loss.

9 The Difference calculates the Tax Received minus the Tax Claimed; then subtracts the Interest, and then adds the Gain/Loss.
((Payment Received – Tax Claimed) – Interest) - Gain/Loss = Difference.The Difference must zero out (0.00).

10 Click **Submit for Approval**, (or **Save**).

      If submitted, then the claim will appear on the Pending Tax Returns tab.

      If saved, then the claim will remain on the Open Tax Returns tab.

About Viewing Gift Aid Open Tax Returns

The total Tax Claimed amount on the Open Tax Returns page is the sum of all claim amounts (each individual donation multiplied by the tax percentage). For example, a monthly donation of $100 is multiplied by the tax percentage of 21% (but varies) to equal a monthly claim amount of $21. All monthly claim amounts over a date range are then added to get the total Tax Claimed amount.

The claim amount submitted to the UK government on the GFT-006 Gift Aid Claim – HMRC report is the sum of all donations over the date range multiplied by the tax percentage. The result is often the same, but can be off slightly because of the minor difference in the calculation.

Below is an example of the steps and details listed on the Receiving a Gift Aid Tax Return page regarding total tax claimed and the calculation details.

((Payment Received – Tax Claimed) – Interest) - Gain/Loss = Difference.

(($250 – $210) - $30) – $10 = $0

PARTICIPANT	TRANSACTION ID	TRANSACTION DATE	DECLARATION ID	DONATION AMOUNT	CLAIM AMOUNT
David Kenchington (24-98435188)	26320675	11 May 2009	41808845	100.00	21.00
David Wallace (24-98435188)	26912387	11 May 2009	18318145	100.00	21.00
Rosalind Hall (24-98435188)	37074160	11 May 2009	23864816	100.00	21.00
David McMillan (24-98435188)	97675849	11 May 2009	83342560	100.00	21.00
Hakeem Olajuwon (24-98435188)	60061070	11 May 2009	31453740	100.00	21.00
Moses Malone (24-98435188)	39916043	11 May 2009	76383706	100.00	21.00
Isaiah Thomas (24-98435188)	15505040	11 May 2009	85303003	100.00	21.00
Peter Johnson (24-98435188)	31979961	11 May 2009	67288074	100.00	21.00
Max Bladerson (24-98435188)	85176283	11 May 2009	56177629	100.00	21.00
Ahmad Rashad (24-98435188)	93777844	11 May 2009	46275816	100.00	21.00
			Total (USD)	1000.00	210.00
			Payment Received		250
			Tax Claimed		210.00
			Interest		30
			Gain/Loss		10
			Difference		0.00

Approving or Rejecting a Gift Aid Tax Return

Once a Gift Aid tax return is received and submitted for approval the return will appear on the Pending Tax Returns tab until approved. Only specific individuals will have access to approve Gift Aid claims. This section only applies to those individuals.

To approve a Gift Aid tax return:

1 From the CUBS menu, click on Approvals.

2 Under Transactions, click Gift **Aid Claims**.

3 Click on **Pending Tax Returns**.
   The list of Pending Gift Aid Claims displays the Claim No., Creator, Modifier, Creation Date, End Date, and Amount.

4 Check the box next to the applicable claim(s), or click on the select all checkbox at the top of the page to approve all.

   - As needed, click the **Claim No.** from the list to review the details of each tax return.

5 Click **Approve**.
   Once the tax return is approved, then the record will appear on the **Transactions>** Donations-**Gift Aid Claims> Authorized** tab with the approver listed for 24 hours, and then drop-off the list.

To reject a Gift Aid tax return:

6 From the CUBS menu, click on **Approvals**.

7 Under Transactions, click Gift **Aid Claims**.

8 Click on **Pending Tax Returns**.

9 Click the **Claim No.** from the list.

10 Review the tax return details; the list of all related donations; along with the Totals, Payment Received, Tax Claimed, Interest, Gain/Loss, and Difference.

11 Enter Comments in the box provided.

12 Click **Reject**.

> If the tax return is rejected, then the return will appear back on the **Transactions>** Donations-**Gift Aid Claims> Pending Tax Returns** page and will continue repeating the process as needed, until the return is reconciled and approved.

Reviewing Reports for Gift Aid

There are several Gift Aid reports in CUBS that reflect different stages or information related to participants Gift Aid donations. The Gift Aid reports are prefaced with GFT-0##. Below is a summary of each of these reports.

To review Gift Aid reports

1 From the CUBS menu, click on Reports.

2 Under Transactions, click **Donations**.

3 Click the desired report from the list (see full list below).

4 Enter report criteria, (i.e. ID, Dates, Language, Output, etc.).

5 Click **Create Report**.

- **GFT-001 Donations of Individual Participant**Report summarizing gift aid donations made by individual participants.

- **GFT-002 Unacceptable Donation Letter** Letter sent to the participant informing them that their Gift Aid donation could not be processed; along with the reason(s) processing could not occur.

> **NOTE** Reports 003, 004, and 005 were canceled, which is why there is a gap between report 002 and 006.

- **GFT-006 Gift Aid Claim – HMRC**Report sent to Her Majesty's Revenue & Customs, (equivalent to the IRS in the USA) to claim Gift Aid donation reimbursements.

- **GFT-007 Participants by unit**Report listing all members by unit who have made a Gift Aid donation within the specified date range.

- GFT-008 Declaration Received Letter
  Letter sent to the participant informing them that their declaration has been received.

- GFT-009 Declaration Cancelled Letter
  Letter sent to the participant informing them that their declaration has been cancelled as instructed.

IMPORTANT The following two reports do not appear in CUBS, but are auto-generated and sent to the data warehouse for reference:

GFT-010 Successful Gift Aid Auto-post Entries
GFT-011 Gift Aid Auto-Post Exceptions

Chapter 3

Managing Unit Budget Reports

Unit budget reports have been created for the management of budget allowances and missionary commitments. This section also explains in detail Annual and Monthly statistical reporting and how to process bank supply orders.

This chapter contains the following sections:

Annual and Monthly Reporting

Annual and monthly reporting facilitates the monitoring of annual unit activity and monthly area progress through the use of predefined monthly statistical reports. The goal of these reports is to create measurable statistics which can be used to determine either a unit or Area's progress and risk. These reports measure Overdrawn Funds, Tithing Settlement, CUBS Monthly Statistical Summary, Monthly Statistical Detail, Unit Financial Statement and Consolidated Financial Statement

About Overdrawn Funds

In order to monitor an area's spending for the Budget, Ward Missionary and Other categories, this report was created to view the local currency amount overdrawn per category and the number of periods overdrawn. The US dollar amount is shown in the summary section if the report has been run for an area or country involving multiple currencies. The parameters available are country, BUS, parent unit, unit, administrative area and category.

TIP This is an on-demand and not a scheduled report. We encourage users to run and use it on a monthly basis.

About Annual Tithing Settlement Status

Per Church policy, each member is to give an annual accounting to their local unit leader of their Tithing status (Full, Part, Non-tithe, Exempt or Not Declared). Variations of this report can be run in MLS or CUBS and is used on an annual basis by the local unit leaders as a listing to be filled in and reported through MLS to Church headquarters. For donations received by members at the Area office, the Area office can run a donation statement but not the Annual Tithing Settlement Status report because the Area office does not have ecclesiastical stewardship for these members.

The report lists the Donor Name, Member Number, Tithing, Fast Offering, Missionary, Other, Total, Melchizedek Priesthood Holder, Adult, Tithing Status (as defined above) and whether the member made their own declaration or if the Bishop declared it for them. At the bottom of the report is a summary of these statistics.

About the CUBS Monthly Statistical Summary

The CUBS Monthly Statistical Summary (Executive Summary) is a monitoring report used by management to evaluate each area's progress with regards to System Reporting: Overall Risk, Total Units on CDOL, Total Units on CUBS/LURBS, Total Units Not on CUBS/LURBS, Percent of Units on CUBS/LURBS, Units on MLS, and Percent of Units on MLS. Performance: Performance Risk, Non-Quality Reconciliation Items, Units with Non-Quality Items, Percent of Units with Non-Quality Items, Missing Weekly Financial Reports (WFR), Number of Checks Clearing Bank not Reported, Units with Overdrawn Funds, Total Overdrawn Other, Total Overdrawn Missionary, Total Overdrawn Budget, CUBS-CFIS Recon (Quality/Current). There is also a comparison at the bottom of the report of prior period totals to current period totals given as a difference by classification. The report's legend describes how the risk ratings are determined. These risk rating definitions are controlled from the "Monthly Statistical Risk Values" screen in CUBS.

The report also has the option of being run as an analytical summary, which can be useful to management but is intended as an analytical tool to help monitor an Area's progress. The report uses the same classifications but also considers the change from the prior month and adds an analysis of the Area's Risk Rating progress based on the rating criteria as defined in the report's legend.

About the Monthly Statistical Detail Report

The Monthly Statistical Detail report is a comprehensive report used to provide more detail to the following: Risk Rating, Total Units on CDOL, Total Units on CUBS/LURBS, Percent of Units on CUBS/LURBS, Units on MLS, Percent of Units on MLS, Non-Quality Reconciliation Items, Units with Non-Quality Items, Percent of Units with Non-Quality Items, Missing Weekly Financial Reports (WFR), Number of Checks Clearing Bank not Reported, Units with Overdrawn Funds, Total Overdrawn Other, Total Overdrawn Missionary, Total Overdrawn Budget, CUBS-CFIS Reconciliation Comments (Quality/Current).

This report can be run for the previous 12 months as Headquarters Consolidated Totals (all Areas), Country, Administrative Area or Headquarters Consolidated by Administrative Area (one month).

To aid in the analysis various charts/graphs have been included, which include the following: Non-Quality Items, Total Non-Quality Items, Missing Weekly Reports per Unit, Overdrawn Funds, Unreported Disbursements and Unit Related Metrics. The graphs change slightly depending on the type of monthly statistical detail being queried.

About the Unit Financial Statement

The Financial Statement available in CUBS can be run either by Ward/Branch or by Stake/District. It includes the following details:

- The Summary section reports by unit (Wards/Branches) and includes a monthly beginning and ending balance and totals of all income, expense and transfer items for the following categories: Tithing, Fast Offerings, Ward and General Missionary, Book of Mormon, Temple Construction, Humanitarian Aid, Perpetual Education, Budget, Reimbursed Expenses and Other.

  The Balances bar graph at the bottom of the Summary section indicates the monthly ending balances in Budget, Ward Missionary and Other.

- The Action Items section details the reference number(s), date(s), description(s) and/or amount(s) of any problem items occurring within the unit with regards to Outstanding Reconciliation Items, Missing Weekly Donation Information, Overdrawn Funds or Missing Budget Allocation Requirements. The statement requires sign off by the presiding authority (according to unit type) and the clerk and should be kept on file at the local unit.

- The Income/Expense Summary section includes total amounts received by deposit batch, and individual detail per disbursement. Information is listed for each including Reference ID, Date, Description and Amount.

- The Detail Report section includes, of course, greater detail. Specifically, it includes the following:

Tithing: The income is identified individually by Reference ID, Date, Description and Amount. The Transfer (In/Out) shows that all tithing funds received at the local unit level are transferred to the Church Administration Office to be used as approved by the Council on the Disposition of Tithes. The total balance in the account at the end of the month is zero (same as Fast Offerings). Tithing category funds per say are never transferred "directly" back to the local unit.

Fast Offering: Income and Expense items are identified by transaction for the local unit using Reference ID, Date, Description and Amount. A total ending balance appears at the end of the section for the period run. This amount is

normally zero because any excess or deficit funds are cleared through a transfer to/from the Church Administration Office.

Ward Missionary: Income and Expense items are also identified by transaction for the local unit using Reference ID, Date, Description and Amount. Any balance remaining in the account stays within the Ward. If funds are needed, they can be transferred to the unit from the parent unit. A total ending balance appears at the end of the section.

General Missionary: Donations to the General Missionary fund are identified by transaction for the local unit using Reference ID, Date, Description and Amount. All general missionary funds are transferred each month to the Church Administration Office. General Missionary funds are never transferred from the CAO to the local unit. A total ending balance appears at the end of the section. There is normally a zero balance for this category.

Budget: Income is the quarterly allocation from Church Headquarters, identified by Reference ID, Date, Description and Amount. Expenses are identified in like manner by transaction but also include Subcategory and Purpose. A total ending balance appears at the end of the section for the period run.

Reimbursed Expenses: Is money that was spent on the Church's behalf (for example, utilities, minor repairs, custodial supplies, scout registrations in certain parts of the world, etc...) which is reimbursed to the unit that disbursed the funds. These are reimbursable funds according to the system (CUBS). When a certain category is used, then the unit is automatically reimbursed. This is separate and apart from an individual that may be reimbursed by the unit. Expenses are identified by Reference ID, Date, Description and Amount. Transfers (In/Out) are listed in relation to the Reimbursed Expenses. A total ending balance appears at the end of the section which should be zero because this is a zero balance category.

Other: Is related to transactions that fall outside of the ordinary categories previously mentioned. These transactions are normally pass-through funds, which mainly represent activities not covered by budget funds. Units collect funds from members and spend them for specific purposes such as temple trips, magazine subscriptions, and other distribution center orders on behalf of members in some areas of the world, etc.

Some of these funds are transferred to Church Headquarters or used for unit activities. They are identified by Reference ID, Date, Description and Amount. Transfers (In/Out) are listed in relation to the Reimbursed Expenses. A total ending balance appears at the end of the section.

- The Fund Balances over Last 12 Months: section is made of three graphs (Total Budget, Total Ward Missionary and Total Other) which can be

used for analysis and monitoring of trends over the previous twelve months.

- Year-to-Date Summary: The section includes a summary for beginning and ending balance and totals of all income, expense and transfer items year to date for the following categories: Tithing, Fast Offerings, Ward and General Missionary, Book of Mormon, Temple Construction, Humanitarian Aid, Perpetual Education, Budget, Reimbursed Expenses and Other. A graph at the bottom compares and trends the Fast Offering Income versus Expense. The Fast Offering Trends graph is used to summarize and compare the general Fast Offering trends, income versus expense, on a year-to-date basis. The graph coincides with data in the Year-to-Date Summary table.

- Interest Rates: The section at the end of the statement includes both the debit and credit interest rates as of the latest specific date.

About Consolidated Financial Statements

The Financial Statement available in CUBS can be run by Parent Unit (Stake/District) on a consolidated basis for all units within the Stake/District.

The Combined Total of Stake and Reporting Units (units reporting to Stake) report includes the following sections:

- Summary (One Month): This section for the Parent Unit, is a one month snapshot with beginning and ending balances and totals of all income, expense and transfer items for the following categories: Tithing, Fast Offerings, Ward and General Missionary, Book of Mormon, Temple Construction, Humanitarian Aid, Perpetual Education, Budget, Reimbursed Expenses and Other.

  The Balances bar graph at the bottom of the Summary section indicates the monthly ending balances in Budget, Ward Missionary and Other.

- Action Items: This is a summary for the Stake/District of each Ward/Branch's issues that need to be resolved. This summary includes Unresolved Financial Transactions (outstanding reconciliation items) (0-30, 31-60, Over 60and Total Number), Missing Weekly Donation Information (by Transmission Date), Overdrawn Funds (by category, number of months overdrawn and amount) and Missing Budget Allocation requirements (by requirement and included description). Each action item has a description and recommended action for the unit to do.

  The statement also requires sign off. Spaces and lines are left for the

signatures of the Stake/District President and Clerk along with the current date are required to show that they have reviewed the Consolidated Financial Statement (as done in the Unit Financial Statement). This document needs to be kept on file at the local unit.

- Combined Total of Stake and reporting units Year to Date Summary: This section is includes a year-to-date summary showing the combined units activity using the beginning and ending balances, totals of all income, expense and transfer items for the following categories: Tithing, Fast Offerings, Ward and General Missionary, Book of Mormon, Temple Construction, Humanitarian Aid, Perpetual Education, Budget, Reimbursed Expenses and Other. The Fast Offerings Year-to-Date graph at the end of the report gives a snapshot of the entire Stake's Fast Offerings for combined units on a year-to-date basis. It is used to summarize and compare the general Fast Offering trends, income versus expense. The graph coincides with data in the Year-to-Date Summary table.

- Ward Missionary Summary: This summary first reports each unit's and then parent's, beginning missionary balance, income (general and for specific missionaries), expenses, transfers (in/out) from Church Headquarters and the ending balance. A graph at the end of the report gives a snapshot of the entire Stake's Ward Missionary Funds over the last 12 months.

- Stake: The following are summarized by stake:

Monthly and Year-to-Date Summaries: This section is a monthly and year-to-date unit summary showing the beginning and ending balance and totals of all income, expense and transfer items for the following categories: Tithing, Fast Offerings, Ward and General Missionary, Book of Mormon, Temple Construction, Humanitarian Aid, Perpetual Education, Budget, Reimbursed Expenses and Other.

Fund Balances over Last 12 Months: Graphs and trends the Stake's Total Budget, Total Ward Missionary and Total Other for the previous 12 months on a month to month basis.

Within the consolidated report, the following items are summarized by ward or branch for each individual unit within the stake:

- Monthly and Year-to-Date Summary (by Ward/Branch): This section is a monthly and year-to-date unit summary showing the beginning and ending balance and totals of all income, expense and transfer items for the following categories: Tithing, Fast Offerings, Ward and General Missionary, Book of Mormon, Temple Construction, Humanitarian Aid, Perpetual Education, Budget, Reimbursed Expenses and Other.

- Fast Offering Disbursements (by Ward/Branch): Fast offering expenses are shown for the one unit and reported individually using the Reference ID, Date, Description, Amount, Recipient, Code and Purpose.
- Fast Offerings Trends over Last 12 Months (by Ward/Branch): This is a unit graph indicating the month to month Income versus Expense trends over the previous 12 months.
- Fund Balances over Last 12 Months (by Ward/Branch): Graphs and trends the balances for Total Budget, Total Ward Missionary and Total Other for the previous 12 months on a month-to-month basis.

About Missing Donation Reports

Local units record in Member and Leader Services (MLS) and transmit to CUBS a report of each Sunday's donations. Transmissions are normally done weekly with each donation batch and tracked automatically in CUBS.

If an MLS unit has not received any donations for a particular Sunday then it should transmit that information (no donations to report) to CUBS. By doing so, the financial report for that Sunday date would not be considered missing. By default, for all units not on MLS, all Sunday donation dates appear in the search results (since these units don't have MLS to transmit). Non-MLS units send in their reports weekly to the Church Administration Office (CAO) to be recorded manually. Once they are recorded at the CAO, they do not appear in this report.

An authorized user at the CAO uses the screen to query and retrieve all weekly donation records that are missing. If reports appear in error that have been received and recorded, they are manually marked as received by an authorized user, which is usually a Supervisor level person.

This screen is not used to query a list of units that have sent a report. It is to query missing Sunday donation reports from internal accounts. Each row in the search results corresponds to one missing Sunday donation date associated with a particular internal account. This listing can be queried by country, BUS, internal account and date.

Querying Missing Donation Reports

An authorized user at the Church Area Office (CAO) can query and retrieve all weekly donation records that are missing from internal accounts.

To query Missing Donation Reports

1   From the CUBS menu, click **Participants & Units**.

2   Under Unit Management, click **Missing Donation Reports**.

3   On the Missing Donation Reports page, enter search criteria and then click **Search**.

4   Review the search results to identify missing donation records listed by internal accounts.

About Marking Missing Donation Reports as Received

An authorized CUBS user at the Church Area Office (CAO) can query and mark as received the missing weekly donation records for the following reasons:

- The reports were not missing from the internal accounts.
- The reports were received by the CAO from an MLS unit but reported in CUBS as "not received" in error.
- If a unit did not send a report due to special circumstances (General or Stake Conference, natural disasters or some other Sunday when donations were not received).

However, these reasons are exceptions and should be performed on a very limited basis.

For units that are not on MLS, the missing weekly financial report appears as missing each week until it is received and manually entered into CUBS by a CAO user. This occurs because the Force Sunday Date flag is checked for donation reports. This flag must be checked at data-entry in order for CUBS to try and find a match in the missing reports table.

Once the donations reports are entered and approved, CUBS checks them against the list of missing reports. If a match is found (same internal account, same date) then CUBS automatically marks it as received (after approval) and it disappears from the missing reports list.

TIP   CUBS uses this same process to eliminate MLS batches from the missing reports list.

When expense reports are entered, CUBS does not track them against missing reports. Disbursements in MLS are also not batched. They can come at any time and are not necessarily associated with a Sunday date.

Marking Missing Donation Reports as Received

An authorized CUBS user at the Church Area Office (CAO) can query and manually mark as received any missing weekly donation records.

To mark missing donation reports as received

1   From the CUBS menu, click **Participants & Units**.

2   Under Unit Management, click **Missing Donation Reports**.

3   On the Missing Donation Reports page, enter search criteria and then click **Search**.

TIP The Country and Date fields are required.

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4   For any Internal Account(s) that have turned in their reports, click the box next to Internal Account(s) and click **Mark as Received** at the bottom of the screen to clear the unit from the list.

About Monthly Statistical Summary

The Monthly Statistical Summary is used to monitor an administrative area or country/business unit subdivision's (BUS) overall progress and risk level. The online view of the monthly statistical summary provides a current and historical version of the monthly statistics, while the printable report is printable, strictly historical and includes graphic representations of the data.

From the online view, you can view, enter, edit and save comments. And CUBS-to-GL current/quality reconciliation indications are automatically determined based on the risk rating requirements. Data for these metrics is displayed for the month that the report is being run, as well as the previous 11 months. The online view also identifies the last person who updated the manual information.

Specifically, the online view monitors and identifies changes that have been made to the following areas since the prior month:

Unit Summary

- *1a. Risk Rating*
- *1b. Units in CDOL*
- *1c. Units on CUBS/LURBS*
- *2. Units on MLS*

- *3a. Units on concentration*
- *3b. Units on working fund*

Reconciliation Summary

- *4a. Units with non-quality items*
- *4b. Non-quality items*
- *5a. Non-quality items 0–1 month*
- *5b. Non-quality items > 1 month*
- *5c. Non-quality items > 2 month*
- *5d. Non-quality items > 3 month*

Other Statistics

- *6a. Missing weekly reports*
- *6b. Average missing weekly reports per unit*
- *7. Units with last MLS transmission > 21 days*
- *8. Disbursements Clearing Bank Not Reported > 30 days*
- *9a. Units with undeposited funds*
- *9b. Amount of undeposited funds in USD*
- *10a. Units with overdrawn funds*
- *10b. Stakes with overdrawn budget funds*
- *11a. Overdrawn missionary funds in USD*
- *11b. Overdrawn budget funds in USD*
- *11c. Overdrawn other funds in USD*

TIP Each metric (row) has a help icon next to it. Clicking the icon causes a definition or explanation to appear.

Adding Comments to the Monthly Statistical Summary

An authorized user uses the Monthly Statistical Summary screen under the Participants & Units section, to help monitor an administrative area or country's overall progress and risk level. The online view provides a current and historical version of the monthly statistics. The report version of the same data (which is printable) is strictly historical and includes graphic representations of the data.

From the online view, you can view, enter, edit and save comments. And CUBS-to-GL current/quality reconciliation indications are automatically determined based on the risk rating requirements. Data for these metrics is displayed for the month that the report is being run, as well as the previous 11 months. The online view also identifies the last person who updated the manual information.

Specifically, the online view monitors and identifies changes that have been made to the following areas since the prior month:

Unit Summary

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- *3a. Units on concentration*
- *3b. Units on working fund*

Reconciliation Summary

- *4a. Units with non-quality items*
- *4b. Non-quality items*
- *5a. Non-quality items 0–1 month*
- *5b. Non-quality items > 1 month*
- *5c. Non-quality items > 2 month*
- *5d. Non-quality items > 3 month*

Other Statistics

- *6a. Missing weekly reports*
- *6b. Average missing weekly reports per unit*
- *7. Units with last MLS transmission > 21 days*
- *8. Disbursements Clearing Bank Not Reported > 30 days*
- *9a. Units with undeposited funds*
- *9b. Amount of undeposited funds in USD*
- *10a. Units with overdrawn funds*
- *10b. Stakes with overdrawn budget funds*
- *11a. Overdrawn missionary funds in USD*
- *11b. Overdrawn budget funds in USD*
- *11c. Overdrawn other funds in USD*

TIP Each metric (row) has a help icon next to it. Clicking the icon causes a definition or explanation to appear.

To add comments to the monthly statistical summary

1 From the CUBS menu, click Participants & Units.

2 Under Unit Management, click Monthly Statistical Summary.

3   On the Monthly Statistical Summary page, search by Country or Administrative Area, Year and Month from the dropdown menus.

4   A view of the results appears, according to the search criteria.

5   Click Comments and enter. Comments can only be entered between the 1st and 10th day of the current month for the previous month. They are then locked and can only be viewed.

6   Select Save after entering comments.

About Monthly Statistical Risk Values

Authorized users at headquarters are able to set or modify the parameters for the Monthly Statistical Summary risk ratings, although this data is not changed or modified very often.

The risk definitions are used for the Monthly Statistical Summary and Detail reports and the Monthly Statistical Summary online view to determine the risk rating of a particular metric, or the overall risk rating associated with an administrative area.

Modifying Monthly Statistical Risk Values

Occasionally authorized Headquarters users need to correct or modify the global risk rating definitions within the Monthly Statistical Risk Values for the Monthly Statistical Summary risk ratings using the fields available within this screen.

To modify monthly statistical risk values

1   From the CUBS menu, click Participants & Units.

2   Under Unit Management, click **Monthly Statistical Risk Values**.

3   Review the following to understand risk values (Low, Medium, and High):

   a   *Percentage of Units on CUBS/LURBS*: This combined total (Units on CUBS/LURBS) is measured against the total number of units (as defined by unit types for stake, district, ward and branch) in CDOL for the area and expressed as a percentage. The more units an area has on CUBS/LURBS, the less risk they are to the Church. The risk ranges are defined as follows:

   The ending value of the "Low Risk" range is always 100.

   The starting value of the "High Risk" range is always 0.

Each risk rating has a set of low and high values, the low value is always less than or equal to high value.

The ending value of the "Medium Risk" range auto-populates with the starting value of the "Low Risk" range and is non-editable.

The ending value of the "High Risk" range auto-populates with the starting value of the "Medium Risk" range and is non-editable.

Within the system, the starting value of the "Low Risk" range and the ending value against the "High Risk" are not considered when defining the ranges against each risk rating. Only the starting and ending values for the "Medium Risk" range are considered in defining the risk.

b *Percentage of Units on MLS*: This total is expressed as a percentage when measured against the total number of units in CUBS for the area. The more units an area has on MLS, the less risk they are to the Church. We expect that all units should be able to use MLS except those that are in very remote parts without access to telephone lines to be used for MLS transmissions. The risk ranges are defined as follows:

The system allows the user to enter a range of percentage values each for low, medium and high risk.

The ending value of the "Low Risk" range is always 100.

The starting value of the "High Risk" range is always 0.

Each risk rating has a set of low and high values, the low value is always less than or equal to high value.

The ending value of the "Medium Risk" range is auto-populated with the starting value of the "Low Risk" range and is non-editable.

The ending value of the "High Risk" range is auto-populated with the starting value of the "Medium Risk" range and is non-editable.

Within the system, the starting value of the "Low Risk" range and the ending value against the "High Risk" are not considered when defining the ranges against each risk rating. Only the starting and ending values for the "Medium Risk" range are considered in defining the risk.

c *Percentage of Units with Non-quality Items*: This total is expressed as a percentage when measured against the total number of units in CUBS for the area. A donation transaction item is considered non-quality if it is older than 2 months. A disbursement transaction reported by the bank is considered non-quality if it is older than two months, checks not cashed, are considered non-quality if it

older than 6 months. The more units an area has with non-quality items, the more risk they are to the Church. The risk ranges are defined as follows:

Each risk rating has a set of low and high values, the low value is always less than or equal to high value.

The starting value of the "Low Risk" range is always 0.

The ending value of the "High Risk" range is always 100.

The starting value of the "Medium Risk" range is auto-populated with the ending value of the "Low Risk" range and is non-editable.

The starting value of the "High Risk" range is auto-populated with the ending value of the "Medium Risk" range and is non-editable.

Within the system, the ending value of the "Low Risk" range and the starting value against the "High Risk" are not considered when defining the ranges against each risk rating. Only the starting and ending values for the "Medium Risk" range are considered in defining the risk.

d *Overdrawn Other or Budget Amounts (in US Dollars) per Unit*: These amounts are expressed as a total dollar amount by area. CUBS does not use Budget Rate Dollars (BRDs). CUBS calculates the US dollar amounts using the monthly exchange rates published by the Finance and Records Department. Units are expected to spend within their appropriated budget amounts or amounts managed in the other categories, and are not authorized to over-spend. Overdrawn amounts should be corrected immediately and processes should be put in place to prevent overdraft spending. The higher the overdrawn amounts an area has the more risk they are to the Church. The risk ranges are defined as follows:

The starting value of the "Low Risk" range is always 0.

The starting value of the "Medium Risk" range is auto-populated with the ending value of the "Low Risk" range and is non-editable.

The starting value of the "High Risk" range is auto-populated with the ending value of the "Medium Risk" range and is non-editable.

Within the system, the ending value of the "Low Risk" range and the starting value against the "High Risk" are not considered when defining the ranges against each risk rating. Only the starting and ending values for the "Medium Risk" range are considered in defining the risk.

e *Missing Weekly Financial Reports per Unit*: This total is averaged over the total number of units in CUBS for the area. Units are expected to submit a donations report and deposit collected funds in their Church bank account promptly each week. The more missing reports an area has per unit, the more risk they are to the Church. The risk ranges are defined as follows:

All values within this section are rounded to a whole number.

The starting value of the "Low Risk" range is always 0.

The starting value of the "Medium Risk" range is auto-populated with the ending value of the "Low Risk" range and is non-editable.

The starting value of the "High Risk" range is auto-populated with the ending value of the "Medium Risk" range and is non-editable.

Within the system, the ending value of the "Low Risk" range and the starting value against the "High Risk" are not considered when defining the ranges against each risk rating. Only the starting and ending values for the "Medium Risk" range are considered in defining the risk.

4 Click **Save** or **Revert to Previous Values**.

Because your changes are applied globally, the Save function is restricted to authorized users at Church headquarters.

Local Unit Budget Allowance Management

Every local unit prepares and operates on a budget. A budget allowance provides general Church funds to pay for the activities and programs of local units. Generally a local unit receives budget funds quarterly in January, April, July, and October of each year through an automatic standard allocation. The amount of quarterly budget funds for each unit is a calculation of predetermined category amounts multiplied by attendance in the following categories:

- Sacrament meeting
- Young men
- Young women
- Primary children ages 8-11
- Young single adults

To determine attendance for the above categories a unit must submit a quarterly attendance report from two quarters prior. For example, to determine first quarter budget funds to be given in January of each year a unit must submit the third quarter attendance report for the period ended September 30 of the prior year.

Only child units (wards and branches) submit a quarterly attendance report that is used to calculate quarterly budget funds. Following the calculation, the budget distribution process calculates the amount of quarterly budget funds to distribute between a child and its parent (stakes and districts) unit. A history is maintained of each budget allocation for a local unit, including allocation of quarterly budget funds.

Quarterly budget funds will be released when a unit meets qualification criteria. While all units in a BUS must submit a quarterly attendance report to receive quarterly budget funds, the area office determines any additional qualification criteria that will be enforced for all units in a BUS by selecting from a list of predefined criteria. An area office can override additional qualification criteria not yet met by a specific unit to release pending budget funds.

The table shown below further defines the quarterly attendance report requirement and the predefined additional qualification criteria for local units to receive quarterly budget funds. The table is taken from the Entity and Unity Management section of User Education that is written to help explain how to set

up a BUS. However, the table provides adequate details to explain the purpose of each qualification criteria that makes its inclusion in this document useful.

Allocation Requirements

Require Two Quarters Prior Quarterly Report	This setting cannot be changed. It is displayed here for convenience as this page is intended to show all allocation requirements together. This setting specifies that for a unit to be eligible to receive a budget allowance for a particular quarter, it must submit the Quarterly report from two quarters prior to the allocation quarter (for example, Q3 2009 Quarterly Report for Q1 2010 allocation).
Require Prior Quarter Quarterly Report	▪ Select **Yes** if you want to require that the quarterly report for the prior quarter has been completed and reported in order for a unit to be eligible for budget allocations for a particular quarter. For example, for the first quarter of 2010 allocation (January) the unit should have transmitted the fourth quarter's quarterly report (December 2009). If the unit's attendance figures have been reported by the Membership and Statistical Records (MSR) department, then the unit has submitted its Quarterly Report.
Require Audit Report	▪ Select **Yes** if you want to require that all units associated with this BUS are current in their reporting of the audit report. Current means that the most recent required audit report has been reported to CUBS from the Local Unit Financial Audits System (LUFAS).
Require Annual Tithing Report	▪ Select **Yes** if you want to require that all units associated with this BUS are current in their reporting of the Annual Tithing Settlement Report. CUBS disregards missing reports that are dated greater than three years from the date of allocation. MLS provides files to MSR which in turn submits a file to CUBS telling which units are not current. Because units are on calendar or fiscal years, due dates can vary and will require four years to be monitored. MLS determines the units that do not qualify.

Require Financial Reports	▪ Select **Yes** if you want to require that all units associated with this BUS have submitted their Sunday weekly donation reports on time.
	If there are any missing financial reports for x (or more) days at the time of standard allocation, then the requirement is not met.
	X is a user-configurable number taken from the KPI benchmarks page (as part of Dashboard metrics).
	This requirement is a moving requirement in that the number of days (reference point) counts back from the date the actual allocation is processed (for actual standard or automatic out-of-turn allocations). When the projected quarterly budget is issued, CUBS counts backwards the required number of days from the date of the projected quarterly budget. For example, December 1 would be used for the first quarter (1Q) projected quarterly budget.
Require that Collected Funds Be Deposited	▪ Select Yes if you want to require that all units associated with this BUS do not have any un-deposited donations transactions that have been un-reconciled for x (or more) number of days.
	X is a user-configurable number taken from the KPI benchmarks page (as part of Dashboard metrics).
	This requirement is a moving requirement in that the number of days (reference point) counts back from the date the actual allocation is processed (for actual standard or automatic out-of-turn allocations). When the projected quarterly budget is issued, CUBS counts backwards the required number of days from the date of the preliminary notice. For example, December 1 would be used for the first quarter (1Q) projected quarterly budget.

Require No Unreported Disbursements	▪ Select **Yes** if you want to require that all units associated with this BUS have no unreported disbursements and that have been un-reconciled for x number of days or greater. Unreported disbursements are disbursements that have not been recorded in CUBS but have cleared the bank. X is a user-configurable number taken from the KPI benchmarks page (as part of Dashboard metrics). This requirement is a moving requirement in that the number of days (reference point) counts back from the date the actual allocation is processed (for actual standard or automatic out-of-turn allocations). When the projected quarterly budget is issued, CUBS counts backwards the required number of days from the date of the preliminary notice. For example, December 1 would be used for the first quarter (1Q) projected quarterly budget.
Require No Overdrawn "Other" Funds	▪ Select **Yes** if you want to require that all units associated with this BUS have no overdrawn funds in the Other category at the time of budget allocation. This includes projected quarterly budget allocations, standard and automatic out-of-turn allocations. An overdrawn balance at the end of the prior quarter must be cleared before the budget allowance can be released. Because a prior quarter ending balance will not change within CUBS once the quarter ends, we must use the pending status to hold the allocation until CAO review and eventual release by override or denial of budget.
Require No Overdrawn "Budget" Funds	▪ Select **Yes** if you want to require that all units associated with this BUS have no overdrawn funds in the Budget category at the end of the prior quarter in order to receive the next quarter's budget. An overdrawn balance at the end of the prior quarter must be cleared before the budget allowance can be released. Because a prior quarter ending balance will not change within CUBS once the quarter ends, we must use the pending status to hold the allocation until CAO review and eventual release by override or denial of budget. **NOTE** This setting requires dual-approval.

Force Qualification within Allocation Quarter	▪ Select Yes if you want to require that all units associated with this BUS must qualify during the same quarter of the allocation in order to be given budget automatically.
	If the value is No CUBS will always automatically release the budget allocation as soon as all LUBA qualification requirements are met, even if the budget allocation quarter is well in the past (i.e. First quarter 2008 qualification requirements are met in 2009). If the value is Yes then the requirements need to be met by the last day of the applicable budget quarter.
	For example, for Q1 2010, requirements should be met by 3/31/2010 or else the requirements will always be pending (unless a user manually changes them to "override" or "denied").
	For exceptions—that is, to release the budget allowance when the unit has met the requirements after the quarter is over—a user with appropriate rights can manually override the value of this requirement (**xref link to "Force Qualification during Allocation Quarter") on the Budget Allocation page for the selected unit.

As needed, local units can submit updates to their quarterly attendance report that change the amount of budget funds previously allocated. Budget adjustments from attendance updates are processed weekly by CUBS as an out-of-turn automatic allocation and the increase or decrease to budget is communicated to local leaders. An example for reporting attendance updates is when a local leader determines attendance numbers were incorrectly reported after receiving the standard allocation for a quarter.

Budget funds can also be given to a local unit through out-of-turn manual allocations using a standard transfer. See (link to transfer write-up) for explanation of standard transfer process. Reasons for manual allocations vary and may or may not be based on quarterly report attendance data. Manual allocations not based on quarterly report attendance data should be approved by area priesthood leaders with input and review from the corresponding administration office.

The area, stake, district, or mission president manages distribution of budget funds to each local unit. He ensures that the local units are funded fairly and adequately as permitted within the guidelines of the Church Handbook of Instructions.

The area, stake, district, or mission president works with bishops and branch presidents in a unified, cooperative manner. If unforeseen changes occur that may

necessitate altering original budget allowances, he makes sure that fair adjustments are made.

The bishop or branch president oversees the allocation of budget allowance funds in his assigned local unit. He ensures that the local unit organizations are funded fairly and adequately.

To conclude this section an overview of the standard allocation process steps for both the local unit budget allowance system configuration and allocation process will be provided. The intent is to summarize key points for general understanding and links are included to explain additional process details.

About System Configurations

- BUS must be flagged for local units to receive budget allowance.
- Qualification criteria to receive budget allowance is set at the BUS level and applies to all local units.
- Default parent distribution percentages to allocate budget to local units is set at the BUS level. Updates can be made to individual units from MLS or CUBS. Flag can be set in CUBS to prevent MLS updates.
- Each local unit must have flag set to receive budget.
- Local units with more than one internal account must have only one of the internal accounts flagged for budget allowance.

About the Allocation Process

- Projected quarterly budget letters are sent to local leaders the first day of the month preceding a standard quarterly allocation period and show a calculated allocation status. Letters indicate the status of the upcoming standard allocation and solicit action for indicated items.
- At the beginning of every quarter the standard allocation process is run and letters go out to local leaders. This process is scheduled to run the Thursday following the first Sunday of the quarter (Mountain Standard Time). If qualification criteria to receive budget is met then funds shown on the letter are transferred to the local unit account and CUBS shows an allocated status for this standard allocation. If qualification criteria to receive budget is not met then funds are not transferred and CUBS shows a withheld status for this standard allocation. On CUBS the calculated allocation is replaced with either the allocated or withheld standard allocation.

- Withheld allocations will appear in the action items section of a unit financial report.

- To permanently deny a withheld allocation and remove it from the unit financial report the status must be updated from withheld to denied which requires dual approval.

- To release a withheld allocation for pending qualification criteria an override must be done. This process requires dual approval and allows for budget funds to be released when the weekly allocation process is run. The status will be updated to allocated with override when the weekly process is complete.

- Updates to quarterly attendance numbers that change the amount of the standard allocation are processed with the weekly process as out-of-turn automatic allocations.

Reviewing Budget Distribution

Reviewing budget distribution includes reviewing the percentages used to determine the distribution of quarterly budget funds between local units. Local units include parent units (stakes and districts) and child units (wards and branches). Quarterly budget funds are calculated for child units and then divided between the child and its parent unit per percentages within the parent budget distribution fields on CUBS. Each local unit receives one-hundred percent of each budget distribution to the sub-category named Budget Allocations.

Parent budget distribution requires that the percentage of funds to allocate between parent and child units be defined for each of the five budget categories and each category must equal one-hundred percent. The five categories are Sacrament, Young Men, Young Women, Primary, and Young Single Adults. Category percentages are set by stake leaders in MLS or by area office personnel directly in CUBS. Category percentages are defined for child unit accounts but not for parent unit accounts because parent units do not report attendance. Percentage updates can occur at anytime but updates transmitted from MLS can be prevented by CUBS.

To review budget distribution

1   From the CUBS menu bar, click **Participant & Units > Budget Allocation**.

2   From Unit Budget Search, select the unit's country from the drop-down list (required field).

> **NOTE** For a list of all units in the selected country, click **Search** and select unit from search results.

3   In the BUS field, leave blank to search all or select the unit's BUS from the drop-down list.

4   In the Unit ID field, leave blank to search all, input unit ID, or search the unit ID.

5   In the Parent ID field, leave blank to search all, input parent ID, or search the parent ID.

6   In the Workflow Status field, leave blank to search all or select Approved, Pending Approval, or Rejected from the drop-down list.

7   Click **Search** and select a unit from search results to review current parent budget distribution fields.

8   Click **Cancel** to return to Unit Budget Search.

Editing Budget Distribution

Editing budget distribution includes editing the percentages used to determine the distribution of quarterly budget funds between local units. Local units include parent units (stakes and districts) and child units (wards and branches). Quarterly budget funds are calculated for child units and then divided between the child and its parent unit per percentages within the parent budget distribution fields on CUBS. Each local unit receives one-hundred percent of each budget distribution to the sub-category named Budget Allocations.

Parent budget distribution requires that the percentage of funds to allocate between parent and child units be defined for each of the five budget categories and each category must equal one-hundred percent. The five categories are Sacrament, Young Men, Young Women, Primary, and Young Single Adults. Category percentages are set by stake leaders in MLS or by area office personnel directly in CUBS. Category percentages are defined for child unit accounts but not for parent unit accounts because parent units do not report attendance.Percentage updates can occur at anytime but updates transmitted from MLS can be prevented by CUBS.

To edit parent budget distribution

1   From the CUBS menu bar, click **Participant & Units > Budget Allocation**.

2   From Unit Budget Search, select the unit's country from the drop-down list (required field).

> **NOTE** For a list of all units in the selected country, click **Search** and select unit from search results.

3   In the BUS field, leave blank to search all or select the unit's BUS from the drop-down list.

4   In the Unit ID field, leave blank to search all, input unit id, or search the unit id.

5   In the Parent ID field, leave blank to search all, input parent id, or search the parent id.

6   In the Workflow Status field, leave blank to search all or select Approved, Pending Approval, or Rejected from the drop-down list.

7   Click **Search** and select unit from search results.

8   To edit fields, click **Proposed** .

9   Fields to be edited include Prevent MLS Override and Parent Budget Distribution Percentages.

> **NOTE** Selecting Yes in the Prevent MLS Override field prevents receiving parent budget distribution updates from MLS. Selecting No, of course, allows it.

> **NOTE** Parent accounts do not show parent budget distribution information because only child units' report attendance for the five budget categories.

10 (Optional) Click **Reset** to reset parent budget distribution fields to the default percentages as assigned at the BUS Master.

11 Click **Submit for Approval** , or to save your changes and continue later, click **Save** .

Reviewing Budget Allocations

Reviewing budget allocations allows for review of historical and pending budget allocations. Budget Allocation detail for each processed transaction can be accessed for parent (stakes and districts) and child (wards and branches) unit

accounts. To review a unit budget allocation in CUBS, access a quarterly budget history from either the unit allocation search or unit budget search.

Unit allocation search is the primary way to access quarterly budget history but unit budget search can also be used.

To search budget allocations

1 From the CUBS menu bar, click **Participant & Units** > **Budget Allocation**.

2 From the Unit Allocation Search tab, select the unit's country from the drop-down list (required field).

> **NOTE** For a list of all units in the selected country, click **Search** and select the allocation to review.

3 In the BUS field, input or select the unit's BUS from the drop-down list.

4 In the Parent ID field, input or search the parent ID.

5 In the Unit ID field, input or search the unit ID.

6 Do one of the following:

- Leave the Type field blank to search all budget allocations.

- From the drop-down list, select one of the following:

  ○ Out-of-turn automatic: Includes allocations created from updates to quarterly report attendance data that was used to generate standard type allocations. The process to create allocations for quarterly report updates is run weekly. Also, out-of-turn automatic type includes allocations to sweep unit budget accounts to zero and allocations to clear a child unit budget deficit when re-assigned to another parent unit. Refer to (add link) for explanation of sweeping a unit budget balance to zero and (add link) for explanation of clearing a child unit budget deficit when re-assigned to another parent unit.

  ○ Out-of-turn manual: Includes allocations made through the standard transfer process. Refer to (add link) for explanation of standard transfer process.

  ○ Standard: Includes allocations made per quarterly report attendance reported for each budget category. Allocations of this type are scheduled to be run by Salt Lake in January, April, July, and October on the Thursday following the first Sunday of the month (Mountain Standard Time). Any

attendance figure updates made after the standard allocation are processed as an out-of-turn automatic type allocation.

7   Do one of the following:

■ Leave the Budget Allocation Status field blank to search all budget allocations.

■ Select one of the following from the drop-down list:

○ Allocated: Indicates that the allocation is complete and can be reviewed but not changed.

○ Allocated with Override: Indicates the initial allocation status was withheld or calculated but pending allocation criteria was overridden and budget funds released to the unit.

○ Calculated: Indicates that a standard type allocation has been calculated for future release and sent to the local unit to review for accuracy and/or missing allocation criteria.

○ Denied: Indicates that an allocation that had been withheld has been denied and funds will not be released.

○ Withheld: Indicates that a standard type allocation will not be released until qualification criteria has been met or is overridden.

8   In the Year field, leave blank to search all or select a year from the drop-down list.

9   In the Quarter field, leave blank to search all or from the drop-down list select Q1, Q2, Q3, or Q4.

10   In the Amount field, enter the amount.

11   In the Workflow Status field, select **Pending**, **Rejected**, or **Approved**.

12   Click **Search** and select the allocation to review by clicking on the appropriate Unit Name.

13   From Quarterly Budget History, review the following fields:

■ Unit Information: Applies to all allocation types and shows the date the allocation was processed, periods indicating the quarter and year the allocation was processed, type of allocation processed, country name, unit name, unit currency, parent name, and parent currency.

- Allocation Requirements: Applies to standard type allocations and out-of-turn automatic allocations created from updates to quarterly attendance reports. Fields listed include each requirement to be completed before an allocation is to be released. Several allocation requirements are possible and for further explanation of each refer to (link to BUS Master write-up).

- Allocation Status: Applicable to all allocation types and indicates the current status. There will be a transfer ID number next to the status that links to the transfer details for the budget allocation.

- Budget Allocation: Applies to standard type allocations and out-of-turn automatic allocations created from updates to quarterly attendance reports. Fields show the detail for distribution of funds between parent and child units.

14 Click **Cancel** to return to Unit Allocation Search.

To review budget allocations from unit budget search

1 From the CUBS menu bar, click **Participant & Units** > **Budget Allocation**.

2 From the Unit Budget Search tab, select the unit's country from the drop-down list (required field).

> **NOTE** For a list of all units in the selected country, click **Search** and select unit from search results.

3 In the BUS field, leave blank to search all or select the unit's BUS from the BUS drop-down list.

4 In the Unit ID field, leave blank to search all, input unit ID, or search the unit ID.

5 In the Parent ID field, leave blank to search all, input parent ID, or search the parent ID.

6 In the Workflow Status field, leave blank to search all or select Approved, Pending Approval, or Rejected from the drop-down list.

7 Click **Search** and select unit from search results.

8 From the Budget History tab, select the transaction to review.

9 From Quarterly Budget History, review the following fields.

- Unit Information: Applies to all allocation types and shows the date the allocation was processed, periods indicating the quarter and year the allocation was processed, type of allocation processed, country name, unit name, unit currency, parent name, and parent currency.

- Allocation Requirements: Applies to standard type allocations and out-of-turn automatic allocations created from updates to quarterly attendance reports. Fields listed include each requirement to be completed before an allocation is to be released. Several allocation requirements are possible and for further explanation of each refer to (link to BUS Master write-up).

- Allocation Status: Applicable to all allocation types and indicates the current status. There will be a transfer ID number next to the status that links to the transfer details for the budget allocation.

- Budget Allocation: Applies to standard type allocations and out-of-turn automatic allocations created from updates to quarterly attendance reports. Fields show the detail for distribution of funds between parent and child units.

10 Click **Cancel** to return to Unit Allocation Search.

Editing Budget Allocations

Editing budget allocations allows for editing of pending budget allocations. Budget allocation detail for each processed transaction can be accessed for parent (stakes and districts) and child (wards and branches) unit accounts. To edit a unit budget allocation in CUBS, access quarterly budget history from either the unit allocation search or unit budget search. Unit allocation search is the primary way to access quarterly budget history but unit budget search can also be used.

To edit budget allocations from a unit allocation search

1 From the CUBS menu bar, click **Participant & Units** > **Budget Allocation**.

2 From the Unit Allocation Search tab, select the unit's country from the drop-down list (required field).

> **NOTE** For a list of all units in the selected country, click Search **and select allocation to edit**.

3 In the BUS field, input or select the unit's BUS from the drop-down list.

4   In the Parent ID field, input or search the parent id.

5   In the Unit ID field, input or search the unit id.

6   In the Type field, leave blank to search all or from drop-down list select Out-of-turn Automatic, Out-of-turn Manual, or Standard.

- Out-of-turn automatic: Includes allocations created from updates to quarterly report attendance data that was used to generate standard type allocations. The process to create allocations for quarterly report updates is run weekly. Also, out-of-turn automatic type includes allocations to sweep unit budget accounts to zero and allocations to clear a child unit budget deficit when re-assigned to another parent unit. Refer to (add link) for explanation of sweeping a unit budget balance to zero and (add link) for explanation of clearing a child unit budget deficit when re-assigned to another parent unit.

- Standard: Includes allocations made per quarterly report attendance reported for each budget category. Allocations of this type are scheduled to be run by Salt Lake in January, April, July, and October on the Thursday following the first Sunday of the month (Mountain Standard Time). Any attendance figure updates made after the standard allocation are processed as an out-of-turn automatic type allocation.

7   Do one of the following:

- Leave the Budget Allocation Status field blank to search all budget allocations.

- From the drop-down list, select one of the following:

  ○ Allocated: Indicates that the allocation is complete and can be reviewed but not changed.

  ○ Allocated with Override: Indicates the initial allocation status was withheld or calculated but pending allocation criteria was overridden and budget funds released to the unit.

  ○ Calculated: Indicates that a standard type allocation has been calculated for future release and sent to the local unit to review for accuracy and/or missing allocation criteria.

  ○ Denied: Indicates that an allocation that had been withheld has been denied and funds will not be released.

  ○ Withheld: Indicates that a standard type allocation will not be released until qualification criteria has been met or is overridden.

8   In the Year field, leave it blank to search all, or select a year from the drop-
down list.

9   In the Quarter field, leave it blank to search al,l or from the drop-down list
select Q1, Q2, Q3, or Q4.

10 In the Amount field, enter the amount.

11 In the Workflow Status field, select **Pending**, **Rejected**, or **Approved**.

12 Click **Search** and select allocation to edit by clicking on the appropriate Unit
Name.

13 To edit fields from Quarterly Budget History, click **Proposed** .

14 Edit the following allocation requirements and allocation status fields:

- Allocation Requirements: Applies to standard type allocations and out-
  of-turn automatic allocations created from updates to quarterly
  attendance reports. Fields listed include each requirement to be
  completed before an allocation is to be released. Several allocation
  requirements are possible and for further explanation of each refer to
  (link to BUS Master write-up).

- Allocation Status: Applicable to all allocation types and indicates the
  current status. There will be a transfer ID number next to the status that
  links to the transfer details for the budget allocation.

15 Click **Submit for Approval** , or to save your changes and continue later, click
Save .

To edit budget allocations from a unit budget search

1   From the CUBS menu bar, click **Participant & Units** > **Budget Allocation**.

2   From the Unit Budget Search tab, select the unit's country from the drop-down
list (required field).

> **NOTE** For a list of all units in the selected country, click **Search** and select a
> unit from the search results.

3   In the BUS field, leave blank to search all or select the unit's BUS from the
BUS drop-down list.

4   In the Unit ID field, leave blank to search all, input unit id, or search the unit id.

5   In the Parent ID field, leave blank to search all, input parent id, or search the parent id.

6   Do one of the following:

- Leave the Workflow Status field blank to search all.

- Select **Approved**, **Pending Approval**, or **Rejected** from the drop-down list.

7   Click **Search** and select unit from search results.

8   From the Budget History tab, select the transaction to review.

9   Edit the following allocation requirements and allocation status fields:

- Allocation Requirements: Applies to standard type allocations and out-of-turn automatic allocations created from updates to quarterly attendance reports. Fields listed include each requirement to be completed before an allocation is to be released. Several allocation requirements are possible and for further explanation of each refer to (link to BUS Master write-up).

- Allocation Status: Applicable to all allocation types and indicates the current status. There will be a transfer ID number next to the status that links to the transfer details for the budget allocation.

10 Click **Submit for Approval** , or to save your changes and continue later, click **Save**.

Missionary Commitment

The Church has equalized the contribution required for the service-related expenses of missionaries whose home wards are in designated countries.

Each month Church headquarters or the Church Administration Office (CAO) withdraws contributions (equalized and non-equalized) for each single full-time proselyting missionary from the ward missionary fund. Each fund request generated by the Missionary Call System will be accompanied by the missionary name and the internal account from whence the funds will be transferred. The withdrawal of funds is generated through the Money Mover.

When the withdrawal request is delivered to CUBS, CUBS will determine if a Unit Specific Subcategory has been setup for the full-time missionary. If a Unit Specific Subcategory has not been setup for the full-time missionary, CUBS will automatically generate one which consists of the name of the full-time missionary, active flag, and creation date.

If there is no activity for 60 days in the Unit Specific Subcategory, CUBS flags the Unit Specific Subcategory as *dormant*. It will become active again if a new disbursement request is posted for the full-time missionary. To inactivate the Unit Specific Subcategory completely, the balance must be zero in addition to being marked as dormant.

About Satisfying a Missionary Commitment

A missionary commitment is considered satisfied if the total donations to the Unit sub-category are equal to or greater than the total disbursements. All missionary commitments are associated with the Ward Missionary sub-category.

The balance maintained for the Ward Missionary sub-category represents the net of all transactions executed against the Unit specific sub-categories associated with the sub-category. If the sub-category has a debit balance (i.e. the total donations to the Unit sub-category are less than the total disbursements) then the sub-category is considered in overdraft.

About Missionary Commitment Reports

Three reports have been created for the management of missionary commitments: Missionary Statement of Activity, Missionary Commitment Summary by Internal

Account, and Missionary Commitment Summary by Parent Unit.

Each Missionary Commitment report displays transaction activity associated with an individual full-time missionary for a user specified date range.

Missionary Statement of Activity

The Missionary Statement of Activity report shows transaction level detail for each single full-time proselyting missionary for a selected time period. This report can be generated to show all activity in an Administrative Area, BUS, or Parent Unit. The report can further be restricted to display data individually for a single full-time proselyting missionary.

For each full-time missionary, the report will display a beginning and ending balance, the internal account of the full-time missionary, transaction type, date, and amount of transaction.

NOTE If a donation is received without the name of a specific single full-time proselyting missionary, the donation will be posted to the internal account's generic Ward Missionary sub-category.

Missionary Commitment Summary by Internal Account

The Missionary Commitment Summary by Internal Account report summarizes transaction detail for each single full-time proselyting missionary associated with a specified internal account. The report can be generated to show total donations, total disbursements, and balances of full-time missionary accounts. This report can be generated by Administrative Area, Country, BUS, Parent Unit, or Unit.

Additional report options include months of service, satisfaction of the missionary commitment, and whether or not there is an overdraft on the Ward Missionary sub-category.

NOTE If a donation is received without the name of a specific single full-time proselyting missionary, the donation will be posted to the internal account's Ward Missionary sub-category.

Missionary Commitment Summary by Parent Unit

The Missionary Commitment Summary by Parent Unit report summarizes transaction detail related to the Ward Missionary sub-category by Internal Account. This report provides a count of active single full-time proselyting missionaries and the total number of missionary commitments satisfied per internal account.

The report also generates balances of all called missionaries versus the total of what has been collected in all ward missionary subcategories associated with the internal account. Also provided is a year to date summary of donations, disbursements, and the net activity.

Generating Missionary Commitment Reports

Three reports have been created for the management of missionary commitments: Missionary Statement of Activity, Missionary Commitment Summary by Internal Account, and Missionary Commitment Summary by Parent Unit. Each report can be produced from the report menu.

To create a Missionary Commitment Report

1   From the CUBS Menu bar, click **Reports**.

2   Under Transactions, click **Missionary Commitments**.

3   Select from the following reports:

Report	Description

Missionary Statement of Activity	The Missionary Statement of Activity report shows transaction level detail for each single full-time proselyting missionary for a selected time period. This report can be generated to show all activity in an Administrative Area, BUS, or Parent Unit. The report can further be restricted to display data individually for a single full-time proselyting missionary. For each full-time missionary, the report will display a beginning and ending balance, the internal account of the full-time missionary, transaction type, date, and amount of transaction. **NOTE** If a donation is received without the name of a specific single full-time proselyting missionary, the donation will be posted to the internal account's generic Ward Missionary sub-category.
Missionary Commitment Summary by Internal Account	The Missionary Commitment Summary by Internal Account report summarizes transaction detail for each single full-time proselyting missionary associated with a specified internal account. The report can be generated to show total donations, total disbursements, and balances of full-time missionary accounts. This report can be generated by Administrative Area, Country, BUS, Parent Unit, or Unit. Additional report options include months of service, satisfaction of the missionary commitment, and whether or not there is an overdraft on the Ward Missionary sub-category. If a donation is received without the name of a specific single full-time proselyting missionary, the donation will be posted to the internal account's Ward Missionary sub-category.
Missionary Commitment Summary by Parent Unit	The Missionary Commitment Summary by Parent Unit report summarizes transaction detail related to the Ward Missionary sub-category by Internal Account. This report provides a count of active single full-time proselyting missionaries and the total number of missionary commitments satisfied per internal account. The report also generates balances of all called missionaries versus the total of what has been collected in all ward missionary subcategories associated with the internal account. Also provided is a year to date summary of donations, disbursements, and the net activity.

Bank Supplies Management

Bank supplies management in CUBS includes the following:

- Check books are ordered so that the units can disburse funds and pay expenses using checks.
- Deposit slips are ordered so that units can record donations and deposit them in logical groups in its depository bank account.

In CUBS, these supplies can be ordered in two ways: From a vendor (referred within CUBS as ordering from the internal supplier), or directly from the bank.

Currently, the Church orders bank supplies from Harland Clarke (internal supplier) for the United States, Canada, and Puerto Rico.

Order Bank Supplies from Internal Supplier (Vendor) through CUBS

In CUBS, each checkbook and deposit slip order placed with an Internal Supplier can be directly associated with a unit and an internal account.(For the United States, Canada, and Puerto Rico, Harland Clarke is the vendor that receives, processes, and ships orders for both checkbooks and deposit slips.) Automatically created check orders are limited to one order a day (at the most). However, users can manually create multiple checkbook and deposit slip orders per day. Note that orders can be deleted only until they are sent to Harland Clarke. In other words, you can only delete an order having a status of "Order Entered."

Harland Clark ships completed orders to the unit leader, parent unit leader, or to the CAO. By default, checkbook orders and deposit slip orders are shipped to the unit leader.

TIP To automatically order checkbooks for a unit, you need to go to Internal Account setup, and under Bank Supply Configuration, make sure Order Checks Internally is set to "Yes." You can then specify reorder quantities and reorder levels for checkbooks. There is no automatic ordering of deposit slips.

Checkbook Orders

Checks can be ordered internally (by CUBS) for internal accounts that satisfy the following conditions:

- The "Order Checks Internally" field is set to "Yes" in the internal account attributes page.

NOTE Ordering checks internally is available only in those countries that have access to the automated ordering system connected to a supplier.

- The internal account has a bank account associated with the disbursement transaction method containing check instrument.

- Checkbook orders may be entered manually each time a new check order is needed, or you can set CUBS to automatically order checkbooks for the unit when the check supply reaches a predefined level based on check numbers entered into the system. Note that automatic orders show as being ordered by CUBS.

Additional required information for Checkbook orders includes:

- Product Description: A description of the check stock, such as US Ward Laser Check

- Number of Checks: A minimum of 250 checks, up to a maximum of 2000 checks per order

- Starting Check Number: Usually the next check number after the current check stock is used

- Shipping Information: Specify the shipping method (such as ground, air, first class, courier, etc.)

Other information that may be added includes:

- Two Signatures: Specifies whether two signatures are required on each check

- Overline: A comment near the signature line on the check, such as "two signatures required"

The following table describes the four possible values for checkbook order status.

Table 1 Order from Internal Supplier Order Status

Order Status	Definition
Order Entered	Order has been entered into CUBS.
Order Sent	Order has been sent to Harland Clark.

| Order Received | Harland Clarke notifies us that the order has been received. |
| Order Shipped | Harland Clarke has shipped the order. |

A history of checkbook orders is available. The history displays the order number, shipped date, other relevant information about the order. The order number and tracking are linked. The order number link takes you to the order detail. The tracking link takes you to the order shipment tracking page provided by the postal service, courier, etc. (such as UPS, Fedex, etc.).

Figure 2 CUBS Order from Internal Supplier History

ORDER NO.	SHIPPED DATE	LEADER NAME	PRODUCT DESCRIPTION	CHECK RANGE	ORDERED BY	ORDERED DATE	STATUS	TRACKING
6516106	(pending)	Kirk Johnson	US Ward Laser Check	5151 – 5400	jsmith	21 May 2009	Order entered	
8324872	09 May 2009	Kirk Johnson	US Ward Laser Check	5151 – 5400	jsmith	21 May 2009	Order shipped	1Z7186400316351380
2075455	09 May 2009	Kirk Johnson	US Ward Laser Check	5151 – 5400	jsmith	21 May 2009	Order shipped	1Z7186400316351380
6326071	09 May 2009	Kirk Johnson	US Ward Laser Check	5151 – 5400	jsmith	21 May 2009	Order shipped	1Z7186400316351380
6650784	09 May 2009	Kirk Johnson	US Ward Laser Check	5151 – 5400	jsmith	21 May 2009	Order shipped	1Z7186400316351380
1526979	09 May 2009	Kirk Johnson	US Ward Laser Check	5151 – 5400	jsmith	21 May 2009	Order shipped	1Z7186400316351380
7432729	09 May 2009	Kirk Johnson	US Ward Laser Check	5151 – 5400	jsmith	21 May 2009	Order shipped	1Z7186400316351380

Deposit Slip Orders

Deposit slips can be ordered internally (by CUBS) for internal accounts that satisfy the following conditions:

- First, the "Order Deposit Slip Internally" property must be set to "Yes" on the internal account attributes page.
- Second, the internal account must have a bank account associated with a deposit transaction method.

A history of deposit slip orders is available. The history displays the order number, shipped date, other relevant information about the order. The order number and tracking are linked. The order number link takes you to the order detail. The tracking link takes you to the order shipment tracking page provided by the postal service, courier, etc. (such as UPS, FedEx,)

Additional required information for deposit slip orders includes the following:

- Product Description: Must include a description of the deposit slip style.
- Number of Deposit Slips: Must order a minimum of 100 deposit slips up to a maximum of 1000 deposit slips (per order).
- Shipping Information: Must specify a shipping method (for example, UPS Ground).

Order Bank Supplies from Bank

In CUBS, Orders from Bank are orders for checkbooks and deposit slips placed directly with the bank rather than using CUBS to palce orders for a CUBS internal account. Orders are shipped by default to the CAO.

Orders are placed with the bank when the bank doesn't accept Church customized checks and deposit slips. Typically, in countries/areas around the world where the Church's operations are not relatively large, it makes better business sense to order directly from the local bank, as it may not be worth the investment to order supplies from a U.S. vendor (such as Harland Clarke) because of the low scale of volume, and the local banking system may not honor them. In these cases, ordering from the internal supplier in CUBS is not possible.

To order from a bank: An order is entered in the CUBS system, a bank request letter is generated, the order status is updated once supplies have been received (whether the order was received in person or was shipped is irrelevant), and supplies are allocated to internal accounts once they have been received from the bank. The allocation process is only needed when ordering from a bank and not when ordering supplies from internal supplier since in the latter's case, the order is already tied to an internal account.

Bank Supplies Management Reports

Several bank supplies management reports are available in CUBS. The following table summarizes these reports.

Table 3 CUBS Bank Supplies Management Reports

Report	description	report parameters

Internal Bank Supplies Order Aging BSM-002	Report displays supplies orders made with an internal supplier that are either sent by CUBS but have not yet been received by internal supplier or have been received by internal supplier but have not been shipped.	(1) Country, Internal Account, or BUS (2) Minimum Days Elapsed (3) Order Status (4) Language.
Internal Check Order Details BSM-003 Also scheduled daily	Report lists orders with internal supplier that have been created manually or from the automatic process.	(1) Country, Internal Account, or BUS (2) Order Date (or range) (3) Order Status (4) Language.
Internal Deposit Slip Order Details BSM-004 Also scheduled daily	Report lists orders with internal supplier that have been made manually.	(1) Country, Internal Account, or BUS (2) Order Date (or range) (3) Order Status (4) Language.

External Bank Supplies Allocation Status BSM-007	Report lists orders with bank where supplies have either not been allocated to internal accounts ("Unassigned") or have been allocated by not shipped ("Assigned but not shipped").	(1) Country, Bank Account, or BUS (2) Allocation Status (3) Supply Type (4) Language.
External Bank Supplies Order Aging BSM-008	Report lists aging of external bank supplies orders based on days elapsed since order was submitted.	(1) Country, Bank Account, or BUS (2) Days Elapsed (3) Supply Type (4) Language.
External Bank Supplies Shipping Details BSM-010	Letter to be sent to the unit describing that an order (only orders placed with a bank) was placed on their behalf and was being shipped to them.	(1) Country, Internal Account, or BUS (2) Shipping Date (3) Language.

External Bank Supplies Order Letter BSM-011	Letter to be sent to the bank requesting checkbooks and/or deposit slips (only orders placed with a bank).	1) Country, Internal Account, or BUS 2) Order Date 3) Language.

Ordering Checkbooks from Internal Supplier

In CUBS, each checkbook and deposit slip order placed with an Internal Supplier can be directly associated with a Unit and an Internal Account. For example, Harland Clarke is a vendor that receives, processes, and ships orders for both checkbooks and deposit slips in selected countries (United States, Canada, and Puerto Rico).

Automatically created check orders are limited to one order a day (at the most). However, users can manually create multiple checkbook and deposit slip orders per day. Note that orders can be deleted only until they are sent to the selected check printer (such as Harland Clarke). In other words, you can only delete an order having a status of "Order Entered."

The check printer (such as Harland Clarke) ships completed orders to the unit leader, parent unit leader, or to the CAO. By default, checkbook orders and deposit slip orders are shipped to the unit leader. Checkbook orders may be entered manually each time a new check order is needed, or you can set CUBS to automatically order checks for the unit when the check supply reaches a predefined level.

NOTE To automatically order checkbooks for a unit, you need to go to Internal Account setup and under Bank Supply Configuration, select Yes for Order Checks Internally. You can then specify reorder quantities and reorder levels for checkbooks.

TIP There is no automatic ordering of deposit slips.

To order checkbooks from internal supplier

1 From the CUBS menu bar, click **Banks**.

2   Under Bank Supplies, click **Order from Internal Supplier**.

3   From Internal Account Search, enter the County (Required) and the BUS (Optional).

4   Click **Search**.

5   Under Internal Account, click the **Internal Account Number** for the account.

6   Click **Order more checks**.

> **TIP** Under Order from Different Bank, leave the Disbursement Bank Account field blank unless you need to associate the order with a different bank account.

7   Under Address Information, select the **Shipping Address**. (It defaults to the Leader of the local unit.)

> **NOTE** Under Check Address, update the address if necessary. This is the address that appears on the checks.

8   Under Additional Information, enter the following required information (each of these settings defaults to the value defined in the Internal Account Attributes page):

- From the Product list, select the Product such as US Ward Laser Check.

- From the Number of Checks list, select the **Number of checks**.

- From Starting Check No., enter the **Starting Check Number**.

> **NOTE** The ending check number is automatically calculated for you. It is done using the following simple formula:
> Ending check number = starting check number + number of checks being ordered.

- (Optional) For Two Signatures, select the check box. (Requiring two signatures should be the default especially for most local units.

- (Optional) For Overline, enter a Comment such as Two signatures required. (This is a comment that appears on the check. See the example below.)

_____

_____
Two signatures required

- From the Shipping Info list, select the Shipping Info (the shipper who will deliver the supplies).

- Click **Place Order**.

Ordering Deposit Slips from Internal Supplier

In CUBS, Orders from Internal Supplier are orders for a particular unit based on an internal account. Orders are entered and submitted automatically in CUBS. Harland Clark is the vendor that receives, processes, and ships orders for checkbooks. By default, checkbook orders are shipped to the unit leader.

Deposit slip orders are tied to the Internal Account. Deposit slip orders may be entered manually each time a new order is needed. Deposit slips cannot be ordered automatically.

To order deposit slips from internal supplier

1   From the CUBS menu bar, click **Banks**.

2   Under Bank Supplies, click **Order from Internal Supplier**.

3   From Internal Account Search, enter the **Country** (Required) and **BUS** (Optional).

4   Click **Search**.

5   Under Internal Account, click the **Internal Account Number** for the account.

6   From the Checkbook Orders screen, click the **Deposit Slip Orders** tab.

7   Click **Order more deposit slips**.

8   Under Select Deposit Bank Account, select the **Account**.

TIP Under Order from Different Bank, leave the Deposit Bank Account field blank unless you need to associate the order with a different bank account.

---

9   Under Address Information, select the **Shipping Address**. (It defaults to the Leader of the local unit.)

10   Under Additional Information, enter the following required information:

-   From the Product Description list, select the **Product**. (This value defaults from the Internal Account Attributes.)

-   From the Number of Deposit Slips list, select the **Number of Deposit Slips**.

-   From the Shipping Info list, select the Shipping Info (the shipper who will deliver the supplies such as UPS Ground.)

11   Click **Place Order**.

Searching for Checkbook Orders from Internal Supplier

You may search for your checkbook orders in CUBS. This search results in a history of your checkbook orders including pending orders and orders that have shipped. A tracking hyperlink to track the shipment is also available.

To search for checkbook orders from internal supplier

1   From the CUBS menu bar, click **Banks**.

2   Under Bank Supplies, select **Order from Internal Suppliers**, and then click **Check Orders Search**.

3   Under Search Options, enter the BUS and Order Date (both are required.). You can also enter an Internal Account or search for it using the Magnifying Glass icon.

4   Click **Search**.

5   Under Order Number, click the **Order No.** link for the order you want to view. If the order has a status of "Order Entered," it can also be edited.

6 Under Tracking, click the Tracking Number link for the order you want to track to view the Web site of the delivery vendor.

Searching for Deposit Slip Orders from Internal Supplier

You may search for your deposit orders in CUBS. This search results in a history of your deposit slip orders including pending orders and orders that have shipped. A tracking hyperlink to track the shipment is also available.

To search for deposit slip orders from internal supplier

1 From the CUBS menu bar, click **Banks**.

2 Under Bank Supplies, select **Order from Internal Suppliers**, and then click **Deposit Slip Orders Search**.

3 Under Search Options, enter the BUS and Order Date, (both required). You can also enter an Internal Account or search for it using the Magnifying Glass icon.

4 Click **Search**.

5 Under Order Number, click the **Order No.** link for the order you want to view. If the order has a status of "Order Entered," it can also be edited.

6 Under Tracking, click the Tracking Number link for the order you want to track. This link opens the Website of the delivery vendor such as UPS Ground.

Ordering Checkbooks from Bank

In CUBS, Orders from Bank are orders for checkbooks placed on the basis of an external account rather than an internal account. Orders are shipped by default to the CAO.

The order is entered in the CUBS system, a bank request letter is generated, and the order status is updated once supplies have been received.

To order checkbooks from bank

1 From the CUBS menu bar, click **Banks**.

2   Under Bank Supplies, click **Order from Bank**.

3   From Bank Account Search, enter the Country (Required) and BUS (Optional).

4   Click **Search**.

5   Under Bank Account Number, click the **Bank Account Number** for the account.

6   Click **Order more checks**.

7   Under Address Information, select the **Shipping Address**.

> **NOTE** Shipping Address defaults to the CAO. In case the bank account is a one to one account then the options displayed are parent unit leader, unit leader, and CAO address. In case the bank account is a concentration account then the only option displayed is CAO address since the other two addresses cannot be determined.

8   Under Additional Information, enter the following required information:

- For Order Date, enter the **Order Date**.

- For Number of Books list, enter the **Number of Books**.

- (Optional) For Special Instructions, enter a Comment detailing the special instructions.

> **NOTE** These are special order instructions for the bank from which the supplies are to be ordered. The text is displayed in the order request letter.

- From the Letter Language list, select the Language for the letter.

9   Click **Place Order**.

Assigning Checkbooks to Internal Accounts

Checkbooks are allocated to internal accounts once they have been received from the bank. This allocation process is only needed when ordering from a bank and not when ordering supplies from internal supplier. Checkbooks ordered from an internal supplier are already tied to an internal account.

To assign checkbooks to an internal account

1   From the CUBS menu bar, click **Banks**.

2   Under Bank Management, click **Bank Accounts**.

3   Under Search Bank Accounts, enter the **Country**.

4   Click **Search**.

5   Under Account Name, click the **Account Name** for the account.

6   From the Bank Account Features screen, click the **Checkbooks** tab.

7   Click **Add Checkbook**.

8   Under Bank Account Checkbooks, enter the following information:

   a   For First Check No., enter the Check Number of the first check in the order.

   b   For Last Check No., enter the Check Number of the last check in the order.

   c   For Internal Account, enter the **Internal Account** number. Alternatively, you can use the lookup to search for and select an Internal Account.

   d   For Date Assigned, enter the **Date** the order was assigned.

   e   For Shipped Date, enter the **Date** the order was shipped.

   f   For Shipping Details, enter **Shipping Details**.

9   Click **Generate Letter**. (This letter is addressed to the unit confirming that the orders have been placed against it and has been shipped to them. See note below.)

10 Click **Save**.

NOTE The CAO employee should ensure that CUBS records properly reflect actual shipments.

Ordering Deposit Slips from Bank

In CUBS, Orders from Bank are orders for deposit slips placed on the basis of an external account rather than an internal account. Orders are shipped by default to the CAO.

Orders are placed with the bank when the bank doesn't accept Church customized checks and deposit slips. Typically, in countries/areas around the world where the Church's operations are not relatively large, it makes better business sense to order directly from the bank. It may not be worth the investment to order supplies from a U.S. vendor (such as Harland Clarke) because of the low scale of volume, and local banks may not honor them

The order is entered in the CUBS system, a bank request letter is generated, and the order status is updated once supplies have been received.

To order deposit slips from bank

1 From the CUBS menu bar, click **Banks**.

2 Under Bank Supplies, click **Order from Bank**.

3 From Bank Account Search, enter the Country (Required) and BUS (Optional).

4 Click **Search**.

5 Under Bank Account Number, click the **Bank Account Number** for the account.

6 Click the **Deposit Slips Orders** tab.

7 Click **Order more deposit slips**.

8 Under Address Information, select the **Shipping Address**. (It defaults to the CAO.)

> **NOTE** Shipping Address defaults to the CAO. In case the bank account is a one to one account then the options displayed are parent unit leader, unit leader, and CAO address. In case the bank account is a concentration account then the only option displayed is CAO address since the other two addresses cannot be determined.

9 Under Additional Information, enter the following required information:

  - For Order Date, enter the **Order Date**.

  - For Number of Books list, enter the **Number of Books**.

  - (Optional) For Special Instructions, enter a **Comment** detailing the special instructions.

> **NOTE** These are special order instructions for the bank from which the supplies are to be ordered. The text is displayed in the order request letter

- From the Letter Language list, select the **Language** for the letter.

10 Click **Place Order**.

Assigning Deposit Slips to Internal Accounts

Deposit slips are allocated to internal accounts once they have been received from the bank. This allocation process is only needed when ordering from a bank and not when ordering supplies from internal supplier. Deposit slips ordered form an internal supplier are already tied to an internal account.

To assign deposit slips to internal account

1 From the CUBS menu bar, click **Banks**.

2 Under Bank Management, click **Bank Accounts**.

3 Under Search Bank Accounts, enter the **Country**.

4 Click **Search**.

5 Under Account Name, click the **Account Name** for the account.

6 From the Bank Account Features screen, click the **Deposit Books** tab.

7 Click **Add deposit slip book**.

8 Under Bank Account Deposit Books, enter the following information:

  a For First Slip No., enter the slip number of the first deposit slip in the order.

  b For Last Slip No., enter the slip number of the last deposit in the order.

  c For Internal Account ID, enter the internal account number. Alternatively, you can use the lookup to search for and select an Internal Account.

  d For Date Assigned, enter the date the order was assigned.

  e For Shipped Date, enter the date the order was shipped.

   f For Shipping Details, enter shipping details, or the carrier used for shipping.

9 Click **Generate Letter**.

   This letter is addressed to the unit confirming that the orders have been placed against it and has been shipped to them. See note below.

10 Click **Save**.

NOTE The CAO employee ensures that CUBS records properly reflect actual shipments.

Creating Bank Supplies Management Reports

In CUBS, several bank supplies management reports are available. These reports detail internal and external checkbook and deposit slip orders.

To create bank supplies management reports

1 From the CUBS menu bar, click **Reports**.

2 Under Bank, click **Bank Supplies**.

3 From the list of Available Reports, click the **Report** you want to create.

4 For the report you selected, enter the required **Report Parameters** and any optional parameters.

NOTE Bank Supplies Management reports are available as PDFs (default) and as Excel exports. The output you receive is based on the Report Output parameter you select.

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5 Click **Create Report**.

Updating a Check Order with Received Date

Orders are placed with the bank when the bank doesn't accept Church customized checks and deposit slips. Typically, in countries/areas around the world where the Church's operations are not relatively large, it makes better

business sense to order directly from the local bank. It may not be worth the investment to order supplies from a U.S. vendor (such as Harland Clarke) because of the low scale of volume, and the local bank may not honor them.

An order is entered in the CUBS system, a bank request letter is generated, and the order is made and shipped. After the order is received you need to update the order status in CUBS manually to show they have been received. This update allows the CAO to follow up with the local unit or bank as needed. Failure to update the system with this information could result in orders being lost or even misused.

To update an order with received date

1   From the CUBS menu bar, click **Banks**.

2   Under Bank Supplies, click **Order from Bank**.

3   From the Bank Account Search screen, select the **Check Orders Search** tab.

4   From Check Orders Search, enter the **BUS** and **Order Date** and then click **Search**.

5   Under Order Number, click the **Order Number**for the checkbook order.

6   In Order Received Date, enter the date that you received the order.

7   Click **Update Order**.

Updating a Deposit Slip Order with Received Date

Orders are placed with the bank when the bank doesn't accept Church customized checks and deposit slips. Typically, in countries/areas around the world where the Church's operations are not relatively large, it makes better business sense to order directly from the local bank. It may not be worth the investment to order supplies from a U.S. vendor (such as Harland Clarke) because of the low scale of volume, and the local bank may not honor them.

An order is entered in the CUBS system, a bank request letter is generated, and the order is made and shipped. After the order is received you need to update the order status in CUBS manually to show they have been received. This update allows the CAO to follow up with the local unit or bank as needed. Failure to update the system with this information could result in orders being lost or even misused.

To update an order with received date

1 From the CUBS menu bar, click **Banks**.

2 Under Bank Supplies, click **Order from Bank**.

3 From the Bank Account Search screen, select the **Deposit Slip Orders Search** tab.

4 From Deposit Slip Orders Search, enter the **BUS** and **Order Date** and then click **Search**.

5 Under Order Number, click the **Order Number** for the deposit slip order.

6 Click **Update Order**.

7 In Order Received Date, enter the **Date** you received the order.

8 Click **Update Order**.

Deleting a Check Order

Deleting a check order permanently deletes the order. When deleting check orders, keep the following in mind:

- When ordering from a bank, you can delete the order at any time. Since the order is manual, it doesn't affect anything.
- When ordering from an internal supplier (such as Harland Clarke), you can delete an order that is in "Order Entered" status only.

To delete a bank check order

1 From the CUBS menu bar, click **Banks**.

2 Under Bank Supplies, click **Order from Bank**.

3 From the Bank Account Search screen, select the **Check Orders Search** tab.

4 From Check Orders Search, enter the **BUS** and **Order Date** and then click **Search**.

5 Under Order Number, click the **Order Number** for the check order.

6 Click **Delete Order**.

7 Click **OK** to confirm the deletion.

To delete an internal supplier check order

1 From the CUBS menu bar, click **Banks**.

2 Under Bank Supplies, select **Order from Internal Suppliers**, and then click **Check Orders Search**

3 Under Search Options, enter the BUS and Order Date (Both are required). You can also enter an Internal Account or search for it using the Magnifying Glass icon.)

4 Click **Search**.

5 Under Order Number, click the **Order No.** link for the order you want to delete.
It can be deleted only if it has a status of "Order Entered."

6 Click **Delete Order**.

7 Click **OK** to confirm the deletion.

TIP You can also delete a check order by selecting the record from the order history page.

Deleting a Deposit Slip Order

Deleting a deposit slip order permanently deletes the order. When deleting deposit slip orders, keep the following in mind:

- When ordering from a bank, you can delete the order at any time. Since the order is manual, it doesn't affect anything.
- When ordering from an internal supplier (such as Harland Clarke), you can delete an order that is in "Order Entered" status only.

To delete a bank deposit slip order

1 From the CUBS menu bar, click **Banks**.

2 Under Bank Supplies, click **Order from Bank**.

3 From the Bank Account Search screen, select the **Deposit Slip Orders Search** tab.

4   From Deposit Slip Orders Search, enter the **BUS** and **Order Date** and then
     click **Search**.

5   Under Order Number, click the **Order Number** for the deposit slip order.

6   Click **Delete Order**.

7   Click **OK** to confirm the deletion.

To delete an internal supplier deposit slip order

1   From the CUBS menu bar, click **Banks**.

2   Under Bank Supplies, select **Order from Internal Suppliers**, and then click
     Deposit Slip Orders Search.

3   Under Search Options, enter the BUS and Order Date (Both are required.
     You can also enter an Internal Account or search for it using the
     Magnifying Glass icon.)

4   Click **Search**.

5   Under Order Number, click the **Order No.** link for the order you want to
     delete.
     It can be deleted only if it has a status of "Order Entered."

6   Click **Delete Order**.

7   Click **OK** to confirm the deletion.

TIP You can also delete a deposit slip order by selecting the record from the
order history page.

Chapter 4

Working with Advanced CUBS Features

CUBS provides a set of analytical tools to help solve frequently asked questions. These analytical tools help users find and view detail or summarized transactions as well as monitor key performance indicators.

This chapter contains the following sections:

Dashboard Metrics

The CUBS dashboard is a user interface that organizes and presents information in a format that is intuitive allowing users to easily compare common metrics across Business Unit Subdivisions (BUS) and Countries. The dashboard provides alignment, visibility and collaboration across the Church by allowing CUBS users to define, monitor, and analyze performance via certain key performance indicators (KPI).

NOTE The dashboard provides a summary view as a graph, with the ability to click on the graph to show numeric details presented in a table format. These tables provide additional details relevant to the metrics displayed in the graph. Some of the tables have hyperlinks to enable an additional level of detail (e.g. details of specific internal accounts).

Figure 1 Donations by Instrument Graph
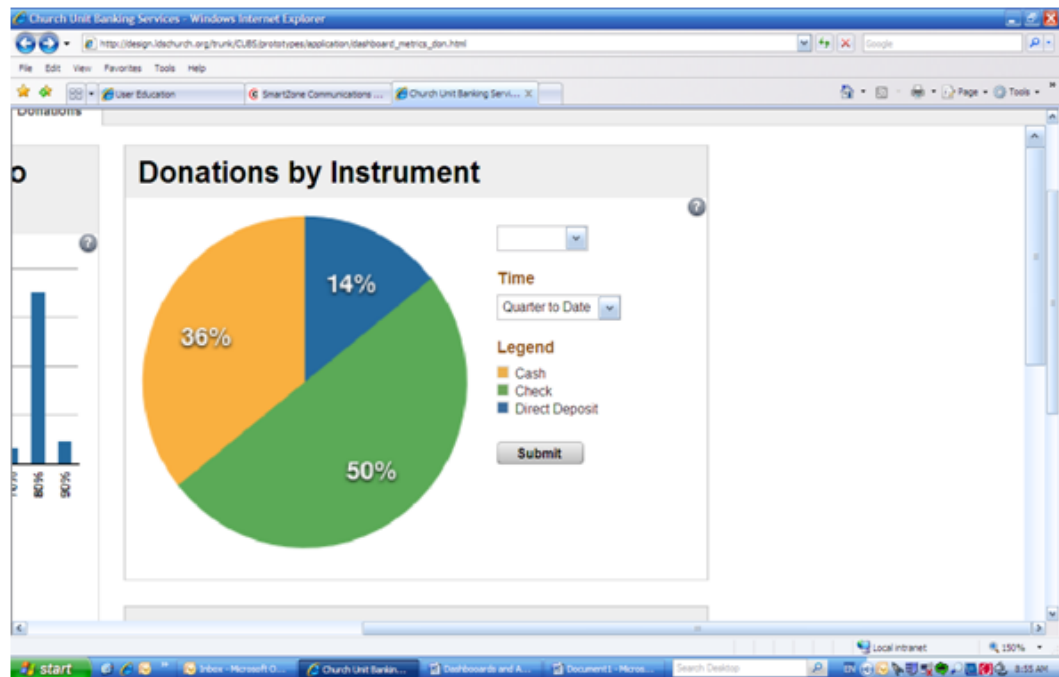
Figure 2 Donations by Instrument Graph – First Click Details
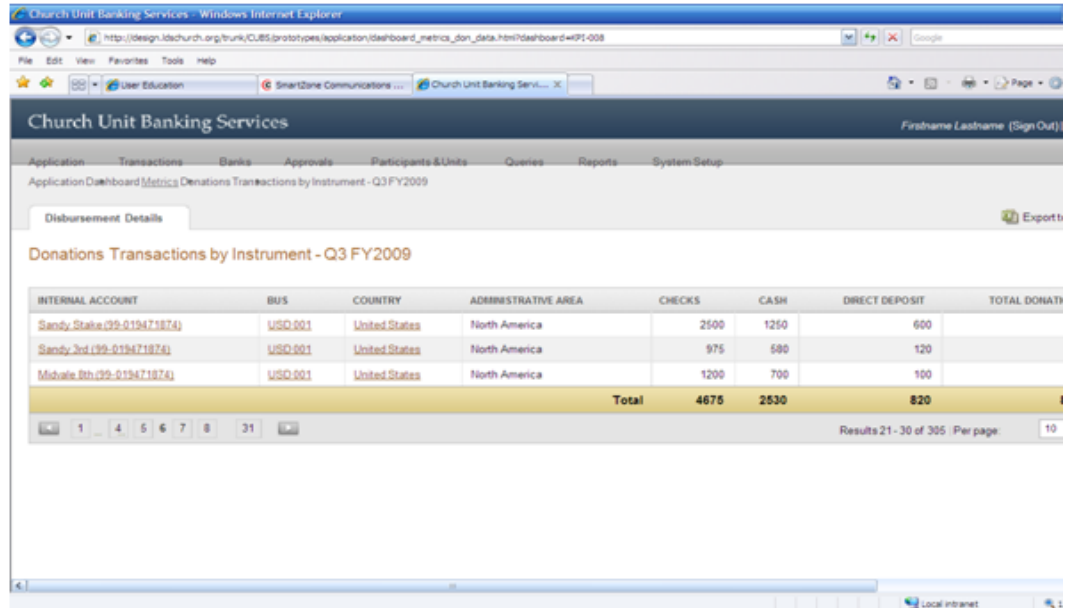
Figure 3 Donations by Instrument Graph – Second Click Additional Detail
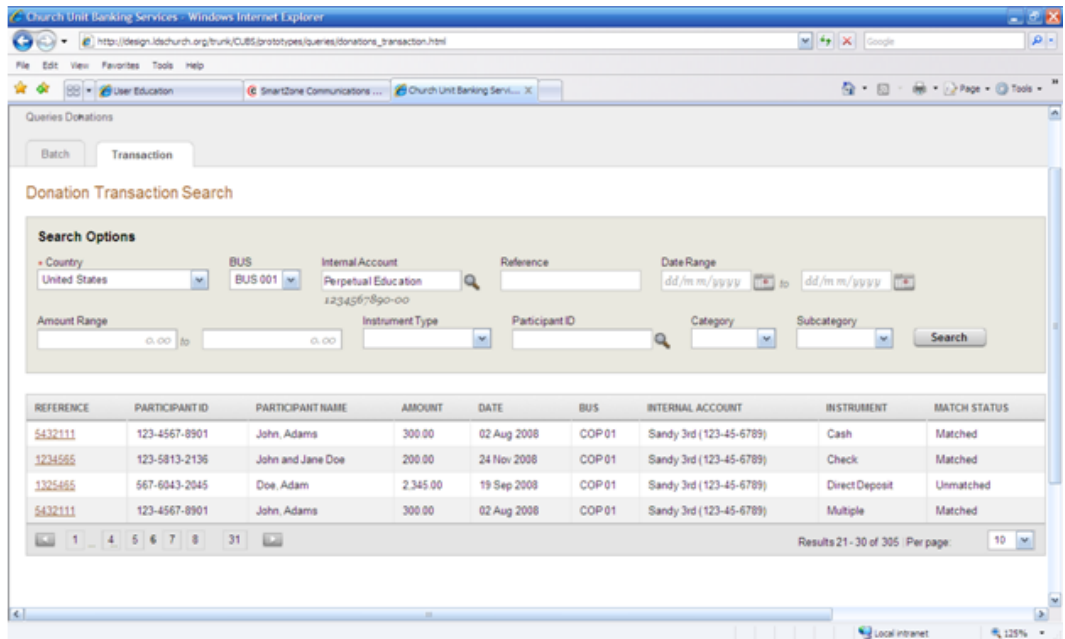
The dashboard summarizes collections of relevant metrics in areas such as budget, compliance, reconciliations, disbursements, and donations.

Budget

The Budget tab contains metrics for:

- *Percent (%) of Units with Budget Deficit*: Measures units that are in budget deficit (units with a negative balance in the budget category) across time.
- *X-Axis*: Data summarized by Administrative Area, Country or BUS over the time period selected.
- *Y-Axis*: The number of units as a count or percent.
- *Percent of Units with Budget Deficit HQ view*: Measures units that currently have a deficit in their budget category (i.e. units with a negative balance in the budget category).
- *X-Axis*: Data summarized by Administrative Area.
- *Y-Axis*: Percent of Units with Budget Deficit.
- *Percent of Units with Budget Surplus*: Measures units that are in budget surplus across time. A unit is considered to have a surplus when the budget category balance exceeds 150% of cumulative disbursements for the previous calendar year.
- *X-Axis*: Data summarized by Administrative Area, Country or BUS over the time period selected.
- *Y-Axis*: The number of units as a count or percent.

Compliance

The Compliance tab contains metrics for:

- *Missing Weekly Donation Reports*: Measures units that have not submitted any number of weekly donations reports across Administrative Area, Country or BUS. Segmented by status (1-30 days, 30-60 days delinquent, 60-90 days delinquent and 90+ days delinquent). Clicking on a bar segment displays a data grid.
- *Percent of Units on CUBS*: Measures the percentage and number of units deployed on CUBS. Also measures units currently on MLS. User can view the data by Administrative Area, Country, or BUS.). Clicking on graph displays a data grid.
- *Missionary Commitments*: Tracks the number of missionary commitments that are currently satisfied by BUS, Country, or Administrative Area at the end of a specific Time Period.

Reconciliations

The Reconciliations tab contains metrics for:

- *Non-Quality Items*: Measures the number and/or percentage of non-quality items (items still not reconciled after a predefined number of days) by BUS, Country, or Administrative Area over a specified time period.

- *Percent of Units with Non-Quality Items*: Measures percentage of units with non-quality items by Country and Analyst over a specified time period.

- *Average Non-Quality Items per Unit*: Measures the average number of non-quality items per unit for a rolling 12 month period. View by Country with ability to filter by analyst.

Disbursements

The Disbursements tab contains metrics for:

- *Expenditure Trends*: Current Month to Average: Measures expenditure trends by the number of units (roll-up of stake or ward) and the variance (+ or -) by which they deviate from their own rolling 12 month expenditure average.

- *Disbursement Transactions by Instrument*: Measures disbursement transactions by instrument as a percentage relative to total disbursement transactions over time (Month, Quarter, or Year to Date) by Country.

- *Expenditure Trends (Time Over Time)*: Compares current period expenditure deviations against prior period deviations. E.g. Current month vs. same month prior year by Administrative Area, Country or BUS rolled up on a stake or ward unit.

- *Unit Disbursements Clearing the Bank (Not Reported by Unit*: Measures number of checks per entity that have cleared the bank but have not been reported in the last 12 weeks or last 12 months by Administrative Area, Country or BUS.

Donations

The Donations tab contains metrics for:

- *Donation Trends*: Current Month to Average– Measures donations trends by the number of units (roll-up of stake or ward) and the variance (+ or -) by which they deviate from their own rolling 12 month donation average.

- *Donations by Instrument*: Measures donation transactions by instrument as a percentage relative to total donations transactions over time (Month, Quarter, or Year to Date) by Country.

- *Donor Growth*: Measures the rate at which the number of donors has grown over the specified time period relative to membership growth. Calculated as Donor Growth = (Donor Count Current YE – Donor Count Year Ago)/Donor Count Year Ago. Choose to view by donor/member count or as percentage change from prior year. Can also select a single donation category and country.
- *Fast Offering Self- Sufficiency*: Measures trends for fast offering funds received compared to funds spent on a rolling 12 month basis by Administrative Area, Country or BUS.
- *Percent of Members Who Are Donors*: Measures the percentage of members that are also donors over time. Calculated as the total donors with Membership ID over total membership in CMIS database. View by Country with ability to select a donation category.

Viewing Dashboard Metrics

The CUBS Dashboard organizes and presents information in a format that is intuitive, allowing users to easily compare common metrics across Business Unit Subdivisions (BUS) and Countries. The dashboard summarizes collections of relevant metrics in areas such as Budget, Compliance, Reconciliations, Disbursements, and Donations. The dashboard provides a summary view as a graph with the ability to click on the graph to be provided numeric details presented in a table. The dashboard provides alignment, visibility and collaboration across the Church by allowing CUBS users to define, monitor, and analyze performance via certain key performance indicators (KPI).

To view dashboard metrics

1   On the CUBS menu bar, click **Application** > **Metrics**.

2   As applicable, click any of the tabs at the top of the page (Budget, Compliance, Reconciliations, Disbursements, or Donations).

3   Based on user access, select the administrative **Area**, **Country**, or **BUS** combination for the applicable graph.

Viewing Dashboard Action Items

You can use the dashboard to view action items that you've initiated or that are currently assigned to you based upon the roles assigned to you in CUBS.

Action items are displayed across three separate tabs:

- Approvals tab:Shows transactions that have been submitted for (and still require) approval.

- Open Items tab: Shows transactions that belong to you and are assigned a status of *work in progress* (WIP).

- Pending Items tab: Shows transactions that you have submitted and that are pending approval from an authorized approver in CUBS.

To view open items

1 On the CUBS menu bar, click **Application** > **Action Items**.

2 Click the **Open Items** tab.

> **NOTE** If you have been given an approver role, the Approvals action items page should be the default screen that gets displayed. If you do not have an approval role assigned, the Open Items screen should be the default screen displayed when you first log into CUBS.

3 From the open items (owned by the user) that are displayed , select the hyperlink for the transactions to be viewed from the Transactions, Participant & Units, Banks, BUS Management, or Master Data headings, as appropriate for your role.

To view pending items

1 On the CUBS menu bar, click **Application**. > **Action Items**.

2 Click the **Pending Items** tab.

3 From the open items (owned and submitted by the user) that are displayed, select the hyperlink for the transactions to be viewed from the Transactions, Participant and Units, Banks, BUS Management, or Master Data items headings, as appropriate for your role.

To view approval items

1 On the CUBS menu bar, click **Application**. > **Action Items**.

2 On the tabs, click **Approvals**.

> **NOTE** If you have been given an approver role, the Approvals action items page should be the default screen that gets displayed. If you do not have an

approval role assigned, the Open Items screen should be the default screen displayed when you first log into CUBS.

3   From the approvals items (records that are available for approval by the user) that are displayed, select the hyperlink for the transactions to be approved from the Transactions, Participant and Units, Banks, BUS Management, or Master Data items headings, as appropriate for your role.

Queries

Queries and searches are used to locate and examine information. Queries are divided into two menu groups: transactions or others. The principal function of a transaction query is to view details of approved batches and individual transactions. Depending on the type of query, when a query menu option is selected, then batched data can be queried on the Batch tab as well as individual transactions on the Transaction tab.

While queries do not provide opportunities to edit data directly, links to other pages where edits can occur are present. Some query results can be printed or exported to Microsoft Excel for further analysis.

A batch is a group of transactions (e.g. disbursements, donations, transfers, teller entries, bank data, etc) that have been processed and approved as a whole. Batches are given unique identification numbers which can be used to locate them in the queries. Additionally, other data fields may be used for this purpose (e.g. batch date, approver, batch date, etc). When querying records on a batch tab each row in the query result section represents a batch. Batch records contain both batch identifiers as well as transaction summary information such as the number of transactions and amount totals.

Transactions can be queried directly, regardless of whether they came into the system as part of a batch (e.g. donations) or individually (e.g. disbursements reported through MLS). Data fields available for querying may include geographical location, transaction dates and references, transaction amounts, participant information, etc.

Queries are divided into two sections, Transactions and Others. Non-transactional based queries, also referred to as "Other Queries" under Queries on the CUBS menu, allow you to view or print internal account statements, stewardship details, and research GL account strings.

IMPORTANT Given the large amount of data available in CUBS, users should always attempt to be as specific as possible in their queries. Failure to do so may result in system performance issues for all users. Some restrictions have been placed on certain queries to prevent overly generic query requests.

NOTE Please note that the query search lists provided in this section are current as of when this help was created, but could vary over time for assorted reasons.

Querying Disbursements

Disbursements are debit transactions associated with an internal account that reflect payments made to individuals, departments, or vendors. Disbursements can be queried by batch or transaction. Batch query results can be further narrowed by selecting either Unit Reports or Expense Distributions. From the results list, any row can be selected to view specific details if desired.

To query disbursement batch data unit reports

1   From the CUBS menu bar, click **Queries** > **Disbursements**.

2   Click on **Batch**.

3   Select the **Unit Reports** radio button.
    Select for disbursement reports entered manually in CUBS by a CAO employee for non-MLS units.

4   Enter search criteria with any combination of the following search fields:

   - Country (required)

   - BUS

   - Batch

   - Internal Account

   - Batch Date

   - Batch Creation Date

   - Amount

   - User ID

   - Approver ID

   NOTE If Batch, Internal Account, or Amount is entered, then the date ranges are not restricted. If Batch, Internal Account, or Amount is *not* entered, then any one date range is required and is limited to 366 days.

5   Click **Search**.

To query disbursement batch data expense distributions

1   From the CUBS menu bar, click **Queries** > **Disbursements**.

2   Click **Batch**.

3   Select the **Expense Distributions** radio button.
        Use this button for non-cash disbursement batches such as Distribution
        Center charges and Missionary Commitment deductions.

4   Enter search criteria with any combination of the search fields below:

   - Country

   - BUS

   - Category

   - Subcategory

   - Date Range

   - Amount Range

   - Payee

5   Click **Search**.

To query disbursement transaction data

1   From the CUBS menu bar, click **Queries** > **Disbursements**.

2   Click **Transaction**.

3   Enter search criteria with any combination of the following search fields:

   - Country (required)

   - BUS

   - Internal Account

   - Transaction Reference

   - Date Range

   - Amount Range

   - Instrument Type

   - Payee

   - Payee Bank Account

- Match Status

- Large Items Only

NOTE If Transaction Reference or Internal Account is entered, then no date is required. If Payee or Transaction Reference or Internal Account is *not* entered, then the date is required and is limited up to 31 days. If Payee is entered, then the date is required and is limited up to 366 days.

---

4   Click **Search**.

Querying Donations

Donations are credit transactions associated with an internal account and reflect contributions to the Church made by members and other individuals and/or organizations. All donations are batched.

Each batch consists of any number of donations; each donation consisting of one or more slips and information relative to the money instrument used (e.g. check, cash, etc). Most donation batches are associated with a Sunday date and represent the donations received by the unit during that week. If the unit uses MLS, donation batches are entered at the unit, transmitted electronically, and recorded and approved automatically in CUBS. If the unit does not use MLS, a donation report is prepared at the unit and submitted to the CAO for manual data entry in CUBS.

Donations can be queried by batch or transaction. The batch results list will display summary details about all related batches. Clicking the hyperlink on any row will open the batch details page for more specific details. The transaction results list will display all related individual donations. Click on a donation hyperlink to display the donation details page for more specific details.

To query donation batch data

1   From the CUBS menu bar, click **Queries** > **Donations**.

2   Click on the **Batch**tab.

3   Enter search criteria with any combination of the following search fields:

- Country (required)

- BUS

- Batch ID

- Internal Account

- Batch Date

- Batch Creation Date

- Amount

- User ID

- Approver ID

> **NOTE** If Batch or Internal Account is entered, then the date ranges are not restricted. If Batch or Internal Account is *not* entered, then any one date range is required and is limited to 31 days or less. If amount is entered, then a eate range is required and limited to 366 days or less.

4 Click **Search**.

5 (Optional) Click the **Batch ID** hyperlink to view related batch details.

To query Donation Transaction Data

1 From the CUBS menu bar, click Queries > **Donations**.

2 Click on **Transaction**.

3 Enter search criteria with any combination of the following search fields:

- Country (required)

- BUS

- Internal Account

- Transaction Reference

- Date Range

- Amount Range

- Instrument Type

- Participant ID

- Category

- Subcategory

> **NOTE** At least one of the following is required: Internal Account, Transaction Reference, or Participant.

4 Click **Search**.

5 (Optional) Click the **Transaction Reference** hyperlink from the results list to view related transaction, batch, and account details.

Querying Transfers

A transfer is the movement of non-cash transactions between categories and subcategories of an internal account or between internal accounts.

Each transfer is referred to as a transfer batch. Each transfer batch contains any number of transaction lines and the net total of all transaction lines must be is zero. Each individual transaction line in a transfer can be reviewed individually.

To query Transfer Batch Data

1 From the CUBS menu bar, click **Queries** > **Transfers**.

2 Click on **Batch**.

3 Enter search criteria with any combination of the following search fields:

- Country (required)
- BUS
- Transfer ID
- Date Range
- Category
- Description
- Amount Range
- User ID
- Approver ID

> **NOTE** If a Transfer ID is entered, then the Date Rang is not restricted. If a Transfer ID is *not*entered, then the Date Range is restricted to 366 days or less.

4 Click **Search**.

5 Click the **Transfer ID** hyperlink from the results list to view the transfer batch
details including a list of its transactions.

To query Transfer Transaction Data

1 From the CUBS menu bar, click Queries > **Transfers**.

2 Click on **Transaction**.

3 Enter search criteria with any combination of the following search fields:

- Country (required)

- BUS

- Transfer ID

- Internal Account

- Date Range

- Category

- Subcategory

- Description

- Amount Range

> **NOTE** If a Transfer ID or Internal Account is entered, then the date range is
> not restricted. If a Transfer ID or Internal Account is *not* entered, then the Date
> Range is restricted to 31 days or less.

4 Click **Search**.

5 Click the **Transfer ID** hyperlink from the results list to view the transfer batch
details including a list of its transactions.

Querying Teller Entries

Teller entries are cash and non-cash transactions not associated with participants
that cannot be categorized as standard donations, disbursements, transfers or
sweeps. Each entry consists of a credit and a debit; these can affect either an
internal account or BUS account (increasing or reducing the balance of a
category/subcategory), or a bank account (increasing or reducing the cash balance
and resulting in a reconcilable entry).

Each batch represents any number of teller entries grouped for convenience and/or any other business purpose.

To query Teller Entries Batch data

1   From the CUBS menu bar, click **Queries** > **Teller Entries**.

2   Click on **Batch**.

3   Enter search criteria with any combination of the following search fields:

- Country

- BUS

- Batch

- Date Range

- Amount Range

- Description

- User ID

- Approver ID

4   Click **Search**.

5   Click the **Teller Entry ID** hyperlink to see the batch details, including a list of its entries.

To query Teller Entries Transaction data

1   From the CUBS menu bar, click **Queries** > **Teller Entries**.

2   Click on **Transaction**.

3   Enter search criteria with any combination of the following search fields:

- Country

- BUS

- Internal Account

- Bank Account

- Category

- Subcategory

- Date Range

- Amount Range

- Description

4 Click **Search**.

5 Click the **Teller Entry ID** hyperlink to see the batch details, including a list of its entries.

Querying Bank Data

Bank data is defined as all transactions reported in bank statements. Bank statements can be entered manually or imported electronically when available.

Bank data files are loaded into CUBS in batches. Each batch may contain statements for multiple bank accounts. Each batch may only contain bank accounts associated with the same BUS. If the bank data file contains bank accounts associated to different BUSs, CUBS will create as many batches as BUSs affected.

Electronic files received from the bank may be comprised of data that pertains to multiple BUSes. If so, then the system will create a separate file for each BUS.

Bank Data can be queried by batch or transaction. The batch tab query will display a group of account statements. The transaction tab query will display individual transactions that appear on the bank statement.

To query Bank Data Batch data

1 From the CUBS menu bar, click **Queries** > **Bank Data**.

2 Click on **Batch**.

3 Enter search criteria with any combination of the search fields below:

- Country (required)

- Batch

- Bank

- Date Range

- User

4   Click **Search**.

5   Click a **Batch ID** hyperlink from the results list to see the related batch details, including balances and transactions by account and statement.

To query Bank Data Transaction data

1   From the CUBS menu bar, click **Queries** > **Bank Data**.

2   Click on **Transaction**.

3   Enter search criteria with any combination of the following search fields:

- Country (required)

- Bank

NOTE Bank or Bank Account is required.

- Bank Account

- Reference

- Transaction Type

- Transaction Reference

- Internal Account

- Amount Range

- Date (required)

NOTE The date range cannot be greater than 366 days.

- Match Status

4   Click **Search**.

5   Click the **Transaction Reference** hyperlink from the results list to see the related transaction, batch, and account details.

Querying Other Reconciliation Entries

There are four types of entries that may be created by CUBS as part of the reconciliation process. These are the options listed under the Type dropdown list

on the query Other Reconciliation Entries page:

- *Write-Off*: Created to account for small differences between the amount reported by the unit and the bank statement.
- *Bank Fees*: Automatically created if the CUBS bank code is Bank Fees.
- *Interest Earned*: Automatically created if the CUBS bank code is Bank Interest.
- *Post from Bank*: Automatically created during the auto-match process based on the information reported in the bank statement. No data entry is done by the internal account, (i.e. LDS Family Services, etc.).

To query Other Reconciliation Entries data

1   From the CUBS menu bar, click **Queries** > **Other Reconciliation Entries**.

2   Enter search criteria with any combination of the following search fields:

- Country (required)
- BUS
- Bank
- Bank Account No.
- Type (required)
- Date Range (required)
- Amount Range

NOTE The Date Range cannot be greater than 366 days.

3   Click **Search**.

4   Click the **Transaction Reference** hyperlink from the results list to see how the transaction was matched.

Querying Sweeps

Sweeps are movements of money between two Church bank accounts as part of the cash-management process. Sweeps can be created manually or during an automated process based on bank account settings.

To query Sweeps data

1   From the CUBS menu bar, click **Queries** > **Sweeps**.

2   Enter search criteria with any combination of the following search fields:

- Country

- BUS

- Sweep ID

- Bank Account

- Execution Date Range (required)

- Creation Date Range (required)

- Amount

- Type

- Method

- User ID

NOTE The date ranges cannot be greater than 366 days.

---

3   Click **Search**.

4   Click the sweep record hyperlink from the results list to see the sweep details page and related GL Account details.

Querying Electronic Funds Transfer

An EFT, (Electronic Funds Transfer) is an electronic movement of money initiated by CUBS that affects two bank accounts. They may be a result of donations by standing instructions (money pulled from a donor's bank account into a Church bank account), disbursements (money pushed from a Church bank account into a payee's bank account), or transfers between two Church bank accounts.

EFT's between bank accounts are batched. Each result in the batch query represents a group of instructions sent to the bank and shows the total number of transactions as well as the amount of debits and credits included in the batch.

To query EFT batch data

1   From the CUBS menu bar, click **Queries** > **Electronic Funds Transfer**.

2   Click the **Batch** tab.

3   Enter search criteria with any combination of the following search fields:

- Country (required)

- Processing Bank

- Date Range

4   Click **Search**.

5   Click an **EFT Batch ID** hyperlink to see the batch details, including all its transactions.

To query EFT Transaction data

1   From the CUBS menu bar, click **Queries** > **Electronic Funds Transfer**.

2   Click on **Transaction**.

3   Enter search criteria with any combination of the following search fields:

- Country

- BUS

- Type

- Participant

- Participant Account

- Status

- From Account

- To Account

- Amount

- Date Range (required)

NOTE   The date range cannot be greater than 7 days.

4   Click **Search**.

5   (Optional) Click a **Transaction ID** to see the related transaction details.

Querying Standing Instructions

Standing Instructions let CUBS users set up instructions that allow participants to make recurring donations in certain countries. A Standing Instruction is a "pull" process, meaning the Church initiates the transfer from the donor's account based on the donor's authorization. In this way it differs from a standard electronic donation. Before standing instructions can be created for a participant, the donor's electronic donation information profile must have the following information: EFT Method, Bank (financial institution) Name, Bank Account, and Bank Routing Number.

Queries can be made for pending/ completed, or skipped status instructions for a specific BUS and Date Range, (defaulted to today). Each line represents the total donations received for a given date. If a date in the future is selected, this query will display the expected donations based on the schedule established from the current standing instruction records.

To query Standing Instructions Payment data

1   From the CUBS menu bar, click **Queries** > **Standing Instructions**.

2   Enter search criteria with any combination of the following search fields:

- BUS (required)

- Date Range (required)

- Status

3   Click **Search**.

4   Click the transaction **Date** hyperlink from the results list to display all the standing instructions associated with the selected date.

Querying Gift Aid Claims

Gift Aid is a donation method used in the United Kingdom that entitles the CAO to claim tax rebates on behalf of members from UK tax authorities. Donations are received from participants and deposited into a specific bank account used exclusively for Gift Aid donations. Each claim includes any number of donations within a Date Range, (defaulted to today).

Participants send in their donation specifying amounts by category (tithing, fast offering, etc). The CAO will claim the tax rebate and, once received, will post it to the original donor as Tithing. Both transactions the original donation as well as the tax rebate, will then appear as donations in the individual's statement of contributions.

To query Gift Aid claims data

1 From the CUBS menu bar, click **Queries** > **Gift Aid Claims**.

2 Enter search criteria with any combination of the following search fields:

- Claim No.

- BUS

- Creation Date

- End Date

3 Click **Search**.

4 (Optional) Click a **Claim No.** record hyperlink to see the claim details as well as a list of related donations.

Querying Internal Account Statements

This query returns a list of internal account transactions filtered for a specific internal account in a specified Date Range, (defaulted to today), grouped by categories, (i.e. Fast Offerings, etc.) and sorted by subcategories, (i.e. Fast Offerings Expenditures - Food, etc.) with balances for each non-zero balance category. These details can also be exported to Excel for further analysis if desired.

To query internal account statement data

1 From the CUBS menu bar, click **Queries** > **Internal Account Statement**.

2 Enter search criteria with any combination of the following search fields:

- Internal Account (required)

- Date Range (required)

- Category

- Subcategory

TIP The date range cannot be greater than 366 days.

---

3 Click **Search**.

4 (Optional) Click a **Reference** number from the results list to view transfer details including account actions.

5 Click the **Export to Excel** icon on the top right corner of the page to export the results list.

Querying Internal Account Stewardship

There are three stewardship detail queries that produce different results: Internal Account Stewardship, Bank Account Stewardship, and Summary by Analyst. Because of the different nature of each, they have been separated into individual help pages. This section focuses on the Internal Account Stewardship query specifically. These details can also be exported to Excel for further analysis if desired.

The following related results list appears:

- Summarized by Parent Unit: With the associated BUS
- Missing Reports: Totals and NQ
- Days Since Last Deposit: Counts of deposit and MLS connections
- Category Balances: For budget, other, and missionary
- Unmatched Items: Counts of total, NQ, and 30-60 days
- Risk Value: Risk is calculated by giving one point for missing reports, negative balances in budget, other, and missionary categories, and having non-quality unmatched items.

To query Internal Account Stewardship

1 From the CUBS menu bar, click **Queries** > **Stewardship Detail**.

2 Click on **Internal Account Stewardship**, (defaults to this tab).

3 Do one of the following:

- Enter search criteria with any combination of the following search fields:
  - Administration Area
  - Country
  - BUS

- ○ Analyst

- ○ Internal Account

  - ▪ Select **Consolidated View**.
    If Consolidated View is checked, the query produces one record per parent unit and summarizes all internal accounts associated with the parent.

  - ▪ Select a display deficit balance for Budget, Other, and/or Missionary.

4 Click **Search**.

5 (Optional) Click the **Summarized Parent Unit** hyperlink to display all internal accounts for the parent including the parent unit.

6 Click the **Export to Excel** icon on the top right corner of the page to export the results list.

Querying Bank Account Stewardship Details

There are three stewardship detail queries that produce different results. The Internal Account Stewardship, the Bank Account Stewardship, and the Summary by Analyst query. Because of the different nature of each, they have been separated into individual help pages. This section focuses on the Bank Account Stewardship query specifically.

The Bank Account Stewardship query produces the following output details:

- ▪ Bank Account
- ▪ Total Unmatched Items: Bank items count and report items match
- ▪ Non-Quality Items by Posting Date: Includes counts for bank items, report items, bank amt, and report amt.
- ▪ Non-Quality Items by Transaction Date: Includes counts for bank items, report items, bank amt, and report amt.
- ▪ Analyst: Name

To query bank account stewardship

1 From the CUBS menu bar, click **Queries** > **Stewardship Detail**.

2 Click on **Bank Account Stewardship**.

3 Enter search criteria with any combination of the following search fields:

- Country (required)

- BUS (required)

- Analyst

- Currency

- Bank Account

4   Click **Search**.

5   Do either one of the following:

- Click the **Bank Account** hyperlink to display all internal accounts for the bank account and the unit.

- Click the **Reconcile** hyperlink in the last column of the results list to view the results table.

Querying Summary by Analyst Stewardship Details

There are three stewardship detail queries that produce different results. The Internal Account Stewardship, the Bank Account Stewardship, and the Summary by Analyst query. Because of the different nature of each, they have been separated into individual help pages. This section focuses on the Summary by Analyst query specifically.

The Summary by Analyst query displays one record per analyst. Below are the specific output details from this report:

- Analyst: Name of analyst
- # Units
- # MLS Units
- %
- Country
- Missing Reports: Total and NQ
- Non-Quality Items: Total, NQ, and 30-60 days
- JPM Cards: Blocked cards and #cards

These details can be exported to Excel for further analysis.

To query summary by analyst

1   From the CUBS menu bar, click **Queries** > **Stewardship Detail**.

2   Click **Summary by Analyst**.

3   Enter search criteria with any combination of the search fields below:

- Administrative Area

- Country

- BUS

- Analyst

4   Click **Search**.

5   (Optional) Click the **View Parents** or **View Units** link in the far right column of the results list to switch to the Internal Account Stewardship view.

6   Click the **Export to Excel** icon on the top right corner of the page to export the results list.

Querying GL Account Strings

You can query GL account strings to learn where a particular GL string is used in subcategories within respective category groups, internal accounts (including overrides), and bank accounts.

The GL Account String query produces the following output results:

- *Category Group*: Includes related subcategory, category group, category, type, BUS, and GL account string results.

- *Internal Account*: Includes related internal account no., internal account name, type, BUS, and GL account string results.

- *Bank Account:*: Includes related bank account no., bank account name, bank name, BUS, and GL account string results.

To query GL account string data

1   From the CUBS menu bar, click **Queries** > **GL Account String**.

2   Enter search criteria with any combination of the following search fields:

- Business Unit

- Department ID

- GL Account No.

- Product

- Project

3   Click **Search**.

4   (Optional) Click on a reference hyperlink in the first column of the results list to
view further details.

5   Click the **Export to Excel** icon on the top right corner of the page to export the
results list.

Searches and Filters

Searches can be executed throughout CUBS and are used primarily to find and edit open and pending data. Search capabilities are open to all users based upon their role. Searches also show rejected, or approved records.

Searches function similar to queries. Queries only appear under the Queries menu in CUBS and searches appear throughout the application. The major distinguishing characteristic between query and search is whether or not the data found can be edited. Queries are research tools and can find data but then the user must go elsewhere in the application to change or fix any errors found. A search can be used to find data that is still within the workflow and can generally be edited directly on the page searched.

> **NOTE** For more information about queries, see See "Queries" on page 265.

Filters can also be used similar to searches to narrow down results lists. Filters appear throughout CUBS and functions the same in all cases.

Searching for CUBS Data

The search feature in CUBS appears throughout the application, but has the same function for each search; except the specific search criteria and result fields listed will be different depending on the page the search is performed from.

The search fields listed will vary by page. Some pages will have required fields for searching to narrow the results. Other pages will not have any required search fields. Filling out as many search fields as possible, whether required or not, will provide a more detailed list and reduce processing resources needed.

Below are the basic steps for a search that can be used anywhere a search feature appears.

To search for data

1   From the CUBS menu, click on the appropriate menu selection.

2   Click on the appropriate tab (if applicable).

3   Enter search criteria in the search fields.

4 If a red asterisk (*) appears next to a field, then a value must be entered to complete the search.

5 Click **Search**.

Filtering CUBS Data

Filters can be accessed by clicking on the Show Filter or hidden using the Hide Filter link. When the filter is shown, then applicable fields appear that can be used to narrow down the list of results.

Filling in as many filter fields as possible will provide a more detailed list, and reduce processing resources needed. As more fields are used, the filter will run faster, and reviewing the results list will be easier.

Below are the basic steps for filtering to be used anywhere a filter feature appears.

To filter data

1 From the CUBS menu, click on the appropriate menu selection.

2 Click on the appropriate tab (if applicable).

3 Click on the **Show Filter** link in the top right corner of the page.

4 Click on the **Hide Filter** link to hide the filter fields again, if this was selected in error, or is not needed any longer.

5 Enter search criteria in one or more of the fields provided.

6 Click **Filter**.

7 To remove the filter so that all results are showing again, click the **Clear Filter** link at the top of the list.

Working as a Unit

CAO users frequently need to answer questions and solve problems for units. This need normally arises as the result of a call or instructions from a local leader or supervisor. (This is why CUBS captures the caller's name and number.) Working as a unit allows CUBS users at the CAO quick access to summary information about a unit. From this screen CUBS users at the CAO can follow links to the areas in CUBS most commonly used:

- To respond to questions and solve problems for or about local units without having to re-enter the Unit ID and Internal Account Number. (Acts as a shortcut for the CUS user,)

- To be a data entry gateway for disbursements and donations for a unit. The screen and links are shortcuts.

After selecting the unit, the internal account data is populated automatically on a single screen. Note that the user may still have to select the correct account from the populated drop-down list if multiple accounts exist. No information can be edited on this page. However, there are hyperlinks to specific actions that may need to be taken to answer questions or resolve problems.

The following table describes the information included in the five sections displayed on the Working as a Unit Summary page.

Table 1 CUBS Working as a Unit Summary Page Information

Section	Description
General Information	General information about the unit includes Unit Type, Creation Date, Unit Name, Local Name, Local Name (Native), Unit Number, Country, Parent Unit, Parent Unit Number, Mailroom Code,Language, and Status in CUBS.
Administrative Contact	Information about the unit's administrative contact includes the account analyst's name and contact details (address, phone number, and Email address) and comments that have been added.

Working As Unit	Information to help the CUBS user work as the unit includes the Internal Account Number, Default Date Range (defaults from current date back one year), Actions, and the Caller's name (displays here and is logged when the call is received). Actions have hyperlinks to the eight most common unit financial data in CUBS: Disbursements (CAO and Unit Reported), Donations, Transfers, Adjustments (Donations and Disbursements), Account Statements, and Internal Account Details. Users can follow these hyperlinks to view and make changes in CUBS.
Location	Information about the local unit includes the units' address and office phone number.
Local Leaders	Information about the local leaders including name and contact details for the unit leader and financial clerk. Contact details include: address, phone number(s), and Email address.

Working as a Unit

When you need to answer a question or solve a problem for a unit, follow this procedure to access that unit's data in CUBS. After entering the Country, Unit ID or name, and date range, you can navigate to the page(s) in CUBS with the unit's data you need to respond to the question or solve the problem. Note that you can click a hyperlink to go to one of the most common places in CUBS (such as Disbursements, Donations, Donations Adjustments, etc.). While in Working as a Unit mode CUBS will automatically pre-populate the appropriate fields in any search or query screen with the unit's information to facilitate the CUBS user with quick access to data associated with the selected unit and internal account. To log out of Working as a Unit mode click on the End Session link on the top of your screen.

To work as a unit

1   From the CUBS menu bar, click **Application**.

2   Under Tools, click **Work As Unit**.

3   From Work as Unit Search, enter the Country and the Unit ID or Name.

4   Click **Search**.

5   Under Unit ID, click the **Unit ID Number** for the unit you want.

6   Under Working As Unit, do the following:

7 From the Internal Account No. dropdown list, select the Internal Account Number.

8 Enter the Date range (if different from the default range displayed).

9 From Actions, based on the type of question or problem you are addressing, click a hyperlink to go to the appropriate page.

NOTE Hyperlinks are included for the most common places including Disbursement (CAO), Disbursement (Unit Reported), Donation, Transfer, Donations Adjustment, Disbursements Adjustment, Account Statement, and Internal Account Details. However, you can also navigate to any other pages in CUBS with the selected unit's data intact.

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10 To return to the Working as a Unit Summary screen, click your browser's Back button.

11 When finished, on the System title bar, click End Session.

NOTE This action will log you out of your working as a unit session. Note that you can perform this action from any screen and do not have to return to the Working as a Unit Summary screen to end the session.

Teller Entries

Teller entries are created when it is necessary to record a transaction within CUBS that is not appropriate to categorize as a standard donation, disbursement, transfer, or sweep. Each Teller Entry batch contains one or many Teller Entry Lines and is similar to creating a journal voucher in an accounting system. Each Teller Entry line specifies a Debit and Credit account, a single monetary amount, and represents a balanced account transaction. Teller Entries can affect an Internal Account, a Bank Account, and/or a BUS Account. If a Teller Entry line item does specify a Bank Account, the Teller Entry would not affect the net cash position recorded in CUBS and would not be reconciled.

Creating a Teller Entry

Teller entries are created in batches; each batch has at least one Teller Entry Line. Each teller entry line item creates a balanced accounting transaction. Each teller entry line item must specify a "Debit" and "Credit" account. These accounts can be External Bank Accounts, BUS Accounts, or Internal Accounts. If BUS Account or Internal Account is specified the user must additionally specify a sub-category for the entry. A single monetary amount must be entered for each line item this is the amount that is recorded for both the Debit and Credit line items..

To create a teller entry

1   On the CUBS menu bar, click **Transactions**.

2   Under Adjustments, click **Teller Entries**.

3   On the Open tab, click **Add New Batch**.

4   Select the Country and BUS for which you are creating the teller entry.

5   In the batch header information, enter the Control Amount, Transaction Reference, and any additional comments.

6   Select the Debit and Credit Account Type for each entry.

> **NOTE** If BUS Account or Internal Account is specified, you must also select a category and sub-category for each line. Additionally, if a Bank Account is used the entry will be reconcilable (i.e. a reconciliation entry will be created).

7   Repeat step 6 for each entry needed in the batch.

TIP You can select the **Duplicate Entry** button to copy an entry and you can select **Add New Entry** if additional lines of entry are needed beyond the displayed lines.

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8   Carefully review each entry in the batch for accuracy.

9   When you are finished, click **Submit for Approval.**

IMPORTANT The sum of the amount fields in the Teller Entry line items must equal the amount entered in the control total before the batch can be submitted for approval.

Managing Disbursements

Disbursements recorded in CUBS come from three primary sources; Member and Leader Services (MLS), Church Administration Offices (CAOs), and unit reports. This section describes in detail how disbursements are managed including instructions on how to adjust a disbursement.

This chapter contains the following sections:

General and CAO Disbursements

A disbursement in CUBS occurs when money is paid to a payee.

Generally speaking, disbursements are done for three purposes: 1) To take care of administrative expenses related to the unit or CAO (purchase supplies, etc.); 2) To pay specific people for goods or services rendered; or 3) To reimburse people for expenses incurred.

Within CUBS, there are three types of general and CAO disbursements:

- MLS Disbursements: This type of disbursement is initiated by a local unit in Member and Leader Services (MLS), but instead of cutting a check, the payee is set to receive electronic funds transfer (EFT). The payment information is transmitted to CUBS, which processes the EFT and transmits the information to the financial institution where the disbursement is completed. For details on this type of disbursement see About MLS Disbursements.

- CAO Disbursements: When a CAO creates a disbursement, it falls into this category. These disbursements can be either checks or EFTs. These disbursements must all go to Accounts Payable, so CUBS creates a payment voucher that must be manually given to Accounts Payable to complete the disbursement. For details on this type of disbursement, see About CAO Disbursements.

- Unit Report Disbursements: If units do not have access to MLS, or are unable to record a transaction in MLS, they submit a report of payments to the CAO, and these are entered into CUBS so the proper transactions and their affected accounts can be updated and reconciled. For details on this type of disbursement, see About Unit Report Disbursements.

There is a fourth type of disbursement, checks recorded in MLS and transmitted to CUBS. These disbursements are not created in CUBS, but they affect CUBS accounts. CUBS receives a transmission from MLS, and checks recorded in MLS are uploaded and auto-approved in CUBS without any further validation or processing (except as described in "Disbursement Verification Tests" in the About MLS Disbursements section).

Queries can be performed to view check disbursements as well as MLS, CAO, and Unit Report Disbursements. For more information, see See "Querying Disbursements" on page 266.

About Disbursement Details

The Disbursement Details page shows information about a specific disbursement. The disbursement details page is displayed after you click on a specific CAO or MLS disbursement.

For more information about disbursement batch details for unit disbursements are covered in About Disbursement Batch details.)

The Disbursement Details page includes the following information:

- Internal Account: The internal account used for this disbursement.
- Clearing Account: The clearing account associated with the internal account. (Clearing accounts are used for internal accounting purposes.)
- Country: The country associated with the internal account.
- BUS: The BUS associated with the internal account.
- Currency: The currency used by the internal account.
- Date: The date the payment was made by the local unit. .
- Transaction Reference: This is the reference number assigned to the transaction. This number is automatically generated after a disbursement has been saved.
- Payment amount: The amount of the payment.
- Payee: The name of the payee receiving the money.
- Payee Tax ID: The government-issued Tax ID number for the payee. (For example, in the United States, the Tax ID is the payee's Social Security Number.)
- Payee Address: The primary address on record for the selected payee.
- Purpose: The reason for the disbursement.
- Comments: Any additional comments regarding the disbursement.

About Disbursement Batch Details

The Disbursement Batch Details page shows information about a specific batch of disbursements. The disbursement batch details page is displayed after you click on a batch of Unit disbursements.

NOTE For information about disbursement details for MLS and CAO disbursements, see See "About Disbursement Details" on page 295.

A disbursement batch shows you the transaction information, account information, and disbursement information for a batch of unit disbursements.

The top half of the screen shows information that pertains to the entire batch, including:

- Internal Account: The standard internal account used for this batch.
- Working unit: This field is set to "yes" if the internal account has a banking method called "Working Fund." A working fund unit doesn't have a CUBS bank account. The field is set to NO if the internal account has a banking method called "Concentration." All such units have a CUBS bank account.
- Unit ID. The Church-assigned unit ID for the unit linked to the internal account.
- Batch Date: The date of the disbursement batch.
- Send MLS Setup File: When checked, the details of this batch will be communicated back to the local unit via MLS.
- Country: The country associated with the BUS of the internal account..
- BUS: The BUS linked to the internal account.
- Currency: The currency of the internal account.
- Description: A description of the batch. This description may be the pre-filled description or one that was edited when the batch was created.

The bottom half of the screen shows the disbursements contained in the batch. If the batch is open, you can add, delete, or edit disbursements. If the batch is approved (or submitted) you can only view disbursements.

The disbursements table has the following columns:

- Reference: The reference number for the disbursement. This is a unique transaction ID that is used within CUBS.
- Date: The date of the disbursement.
- Payee: The name of the person who received the disbursement.
- Purpose: The text entered in as the purpose for the disbursement.
- Disbursement Amount: The total amount of the disbursement.

For ease of viewing, the list of disbursements can be grouped into pages with 10, 25, 50, 100, or 300 disbursements shown on each page.

About MLS Disbursements

An MLS Disbursement appears in CUBS when a local unit creates a payment to a payee who is set up to receive electronic funds transfers (EFT) rather than checks. Individual payees can only have one payment method defined for them. If the payee's payment method is EFT, the payment information is transmitted from MLS to CUBS where the payment is processed.

These disbursements get executed by the CAO within CUBS.

Disbursement verification tests

When the CAO receives an MLS Disbursement, CUBS automatically tests two things:

1   Is the transaction above the disbursement verification limit?

> **NOTE** The disbursement verification limit is defined at the internal account level on the Internal Account Details screen on the Account Attributes tab.

2   Does the transaction overdraw the balance of any subcategory account tied to the disbursement?To complete this second test, the system checks first whether or not the "Prevent Overdraft" flag is selected for any of the sub categories or categories involved in the disbursement. (This flag appears in the category master associated with the internal account.)

If this flag is not selected, then this test for overdrawn balances is not done.

If this flag is selected at the category level, then the system tests if the disbursement overdraws that category or not.

If this flag is selected at the sub-category level, then the system tests if the sub disbursement overdraws that category or not.

The point at which the category is considered to be overdrawn can be set by a property called "Overdraft Limit" which is set on the category master associated with the internal account. This limit is set when the "Prevent Overdraft" flag is enabled. The overdraft limit is the allowable extent to which a category (or sub-category) can be overdrawn before it is deemed to be "overdrawn" for the purpose of needing manual

approval.

A category or subcategory is only considered "overdrawn" if the current balance is less than the sum of the disbursement total and overdraft limit.

If the answer to either of these questions is Yes, the transaction is flagged as an incoming request from MLS needing manual approval in CUBS. (The incoming MLS flag allows you do distinguish between requests created at the CAO from requests originating in local units.)

If the answer to both of these questions is No, the transaction processes automatically without any user intervention in CUBS.

Disbursement Approval

When an EFT disbursement is approved, either manually or automatically, CUBS sends the disbursement information to a money movement engine (MME), an independent system whose job it is to send and receive electronic files to and from financial institutions. The MME creates an EFT that includes instructions to transfer money from the proper Church account to the payee's account. All financial institution interaction happens in the MME, which only processes electronic payments. (For more information on MME, see About Money Movement Engine.)

The EFT disbursement transactions are posted (from an accounting standpoint) on the date that they are approved (whether manually or automatically).

When the transaction is completed, CUBS receives a statement for the Church bank account from the bank where the funds originated. The statement is reconciled against the disbursement created in CUBS. When they are matched, the entire process is complete.

Access the MLS Disbursements screen by going to the Transactions menu and selecting MLS Electronic from the Disbursements category.

There are two tabs, Approval and Authorized. These tabs have a table with a list of transactions. The columns on these tables are:

- Reference: The reference number for the transaction. This is a number for internal use, and is unique to this transaction.
- BUS: The BUS associated with the internal account.
- Internal account: The internal account number and name used by this transaction.
- Disbursement Amount: The total amount of this disbursement.
- Payee: The person or entity who received the funds for this disbursement.

- Pay Date: The payment date of this disbursement. If this is a check, it is the date that the check is to be issued.
- Analyst: The user requesting this disbursement. In the case of MLS Disbursements, the user will always be "MLS" since MLS is the source of these disbursements.

The Approval tab shows you the transactions that failed the Disbursement Verification Test (the two-step process outlined above); as such these transactions require manual approval.

The Authorized tab shows the transactions that were either approved manually today or automatically today.

Click the Reference Number to see details of the disbursement.

Remember, you cannot create MLS disbursements in CUBS. This type of disbursement must be created in MLS. That data is transmitted to CUBS by a unit clerk.

This is an information screen only. You cannot approve or reject disbursements from this screen. Authorized approvers can approve disbursements from the Approvals menu.

For more information about MLS Disbursements, see See "Viewing MLS Disbursements" on page 299.

Viewing MLS Disbursements

You can view pending MLS disbursements as well as authorized disbursements. Items that are pending approval have been slated for manual approval because they failed one of the following two tests:

- The transaction is above the disbursement verification limit. (The disbursement verification limit is defined at the internal account level on the Internal Account Details screen on the Account Attributes tab.)
- The transaction must not overdraw the balance of any subcategory account tied to the disbursement where the "Prevent Overdraft" flag has been set. (Note: the details of how the transaction overdraws the balance of a subcategory account are explained in detail in the topic About MLS Disbursements.)

MLS disbursement transactions that pass both of the above checks are paid automatically and appear on the Authorized tab.

This screen allows users to see all MLS disbursements even if they aren't authorized to approve disbursements. This is an informational screen only. You

cannot authorize or reject disbursements on this screen. Authorized approvers can approve disbursements from the Approvals menu.

To view pending MLS disbursements

1   From the Transactions menu, select **MLS Electronic** from the Disbursements section.

2   From the list of pending transactions (on the Approval tab), click the Reference Number to view the details of any specific disbursement.
    (For more information on the screen that is displayed, see About Disbursement Details.)

3   To filter the disbursement list:

4   Click the **Show filter** button.

5   Enter information into one or more of the filter criteria options. You can filter based on:

  - BUS

  - User (Name of the payee)

  - Internal Account (name)

  - Analyst (User ID of the account analyst)

  - Creation Date (Date the disbursement was paid)

6   Click the **Filter** button.

To view authorized MLS disbursements

NOTE You can view MLS Disbursements that were approved on the current day by using the following procedure:

1   From the Transactions menu, select **MLS Electronic** from the Disbursements section.

2   Click the Authorized tab.

3   From the list of today's approved transactions, click the Reference Number to view the details of any specific disbursement.
    (For more information on the screen that is displayed, see About Disbursement Details.)

4 To filter the disbursement list:

5 Click the **Show filter** button.

6 Enter information into one or more of the filter criteria options.
  You can filter based on:

- BUS

- User (Name of the payee)

- Internal Account (name)

- Analyst (User ID of the account analyst)

- Creation Date (Date the disbursement was paid)

7 Click the **Filter** button.

TIP This list of authorized MLS disbursements is automatically cleared at the beginning of each business day.

About CAO Disbursements

When CAOs need to make payments on behalf of a local unit, they create a CAO Disbursement in CUBS.

CAO Disbursements are not automatically paid. Every CAO-requested disbursement is sent to Accounts Payable who evaluates appropriate approvals, processes the disbursement request, and makes the required payment. CUBS generates a payment voucher that must be given to Accounts Payable for the payment to be completed.

There are three tabs: Open, Approval and Authorized. Each of these tabs has a table with a list of transactions. The columns on these tables are:

- *Reference number*: The reference number for the transaction. This is a number for internal use, and is unique to this transaction.
- *Internal account*: The internal account name and number used by this transaction.
- *BUS*: The BUS associated with the internal account.
- *Disbursement amount*: The total amount of this disbursement.
- *Payee*: The person or entity who received the funds for this disbursement.

- *Pay date*: The payment date of this disbursement. If this is a check, it is the date that the check is to be issued.
- *Creator*: The user ID of the person who created the disbursement.
- *Modifier*: The user ID of the person who most recently made changes to the disbursement and saved the changes.
- *Approver*: The user ID of the person who authorized or rejected the disbursement.

The Open tab shows two types of CAO-originated disbursements: 1) disbursements that have been saved, but not yet submitted, or 2) disbursements that have been submitted, but were rejected by the approver. Rejected disbursements are indicated with a ⊖ icon.

The Approval tab shows CAO-originated disbursements that have been saved and submitted, but have not yet been approved or rejected.

The Authorized tab shows CAO-originated disbursements that were approved on the current business day.

Creating CAO Disbursements

When a CAO needs to create a payment (for example to pay a vendor for goods or services on behalf of a local unit), they do so on the CAO Disbursements screen.

To create a CAO disbursement

1   From the CUBS menu, click Transactions.

2   Under Disbursements, click **CAO Requests**.

3   Click **New Disbursement**.

4   Enter the following information (required fields are marked with *):

   a   Internal Account: The standard internal account. You should enter this field first. Enter the internal account number, or use the search button to find the internal account. When selected, the name of the internal account appears next to this field.

   b   Transaction Date. The payment date. This defaults to the current business day. Click on the calendar icon to select a different transaction date.

   c   *Payment amount. The amount of the payment.

d *Payee. The participant receiving the money. The payee must be associated with the unit. If paying a Church member whose records exist in a separate unit, you will need to create a new payee for that member.

You can enter the exact participant ID or name. You can also click the search icon to use Participant search. For details about locating payees, see Participant Search. There are two levels of Participant Search: (1) Search within the unit [default]. If the participant isn't in the unit you can (2) Search within CMIS. If the participant still isn't found, you can add a new participant. See Participant Search for details about adding a new participant.

A unit cannot make a disbursement to a payee that is not part of the unit. If the payee is not part of the unit, they will need to be added as a participant for that unit. (This limitation matches the limitation of a unit using MLS. If an MLS user wants to pay a participant, they must add the participant to their unit's MLS, even if the participant is a Church member from another unit.)

e Purpose. The reason for the disbursement.

f Comments. Any additional comments regarding the disbursement.

5 Based on the information you entered in the previous step, the following fields will automatically populate (unless otherwise noted, these fields are not editable):

a Clearing Account. The clearing account of the BUS associated with the selected internal account.

b Country. The country associated with the internal account.

c BUS. The BUS ID code associated with the internal account.

d Currency. The currency code that represents the currently used by the internal account.

e Payee Tax ID. The government-issued Tax ID number for the payee. (For example, in the United States, the Tax ID is the payee's Social Security Number.) This ID is entered either manually as part of the participant's profile, or is entered in MLS.

f Payee Address. The primary address on record for the selected payee.

6 If the Payee has an instrument type of EFT, then CUBS automatically displays an EFT Details section.
This section includes the following fields (which are defined in MLS):

  a Bank Name

  b Bank Routing Number

  c Bank Account Number

  d EFT Type (ACH or Wire)

7 Click the **Add Row** button.

TIP One blank row is available by default. Click **Add Row** to add more rows, as necessary. You can also add additional rows by pressing the Tab key on your keyboard when you are in the last field in the last row.

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8 Select a category from the drop-down list.
The drop-down contains all disbursement categories defined in the category group of the selected internal account. This drop-down is automatically populated after an internal account is selected. (You cannot select a category until you have selected an internal account.)

9 Select a sub category from the drop-down list.
The drop-down contains all disbursement sub categories associated with the selected category. This drop-down automatically populated after a category is selected. (You cannot select a sub category until you have selected a category.)

10 If the subcategory has a unit subcategory, select it from the drop-down list.
If it doesn't, leave this drop-down blank.

11 If the category for a row is "Fast Offering", then you need to provide the name of the participant in the unit that was the beneficiary of fast offering funds.
Use the search icon to open Participant Search.

NOTE The recipient cannot be the same as the Payee.

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12 If the disbursement contains funds from more than one category, repeat step 7 to add as many rows as necessary.

13 (Optional) To delete category rows, check the box in the left column, and then click the **Delete row(s)** button.

14 (Optional) To duplicate a category row, click the box in the left column of the row you want to duplicate, and then click the **Duplicate Row** button.

15 Do one of the following:

- Click **Submit for Approval**, or to save and continue later, click **Save**.
- To save your work and return to the Open CAO Requested screen, click **Save and Close**.

Viewing CAO Disbursement Requests

You can view in–progress, rejected, or pending CAO Disbursement requests, create a new CAO Disbursement, delete disbursements, and view authorized disbursements.

The Open tab displays disbursements that fit into two categories:

- Disbursements that are in-process, which means that they have been created but not submitted (no icon); or
- Disbursements that have been rejected, which means that they were

  submitted, but were rejected by the approver (🛑).

The Approval tab displays disbursements that have been submitted, but have not yet been approved or rejected.

TIP If you have a role that allows you to modify pending disbursements, be careful when you view open or pending disbursements that you don't unintentionally modify a request. Any changes you make will also require approval by another authorized user.

The Authorized tab displays disbursements that have been submitted and have been approved during the current business day.

NOTE For more information on the screen that is displayed when performing any of the following procedures, see See "About Disbursement Details" on page 295.

To view open CAO disbursements

1 From the CUBS menu, click **Transactions**.

2 Under Disbursements, click **CAO Requests**.

3   From the list of open transactions on the Open tab, click the Reference number to view or edit the details of any specific disbursement.

To view pending CAO disbursements

1   From the CUBS menu, click **Transactions**.

2   Under Disbursements, click **CAO Requests**.

3   Click the **Approval** tab.

4   From the list of pending transactions, click the Reference number to view the details of any specific disbursement.

5   (Optional) To filter the disbursement list, do the following:

    a   Click the **Show filter** button.

    b   Enter information into one or more of the filter criteria options. You can filter based on:

BUS

User (Name of the payee)

Internal Account (name)

Analyst (User ID of the account analyst)

Pay Date (Date the disbursement was paid)

    c   Click the **Filter** button.

To view authorized CAO disbursements

1   From the CUBS menu, click **Transactions**.

2   Under Disbursements, click **CAO Requests**.

3   Click the **Authorized** tab.

4   From the list of today's authorized transactions, click the Reference number to view the details of any specific disbursement.

5   (Optional) To filter the disbursement list, do the following:

    a   Click the **Show filter** button.

    b   Enter information into one or more of the filter criteria options. You can filter based on:

BUS

User (Name of the payee)

Internal Account (name)

Analyst (User ID of the account analyst)

Pay Date (Date the disbursement was paid)

c Click the **Filter** button.

NOTE This list of authorized CAO disbursements is automatically cleared at the beginning of each business day.

Deleting an Open CAO Disbursement

You can delete a disbursement that is open, meaning it has not been submitted, or it has been rejected.

To delete an open CAO disbursement

1 From the CUBS menu, click **Transactions**.

2 Under Disbursements, click **CAO Requests**.

3 Click the **Open** tab.

4 From the list of open disbursements, check the box in the left column for the disbursements you want to delete.

5 Click **Delete Disbursement(s)**.

6 Click **Yes** to confirm that you want to permanently delete these disbursements.

About Unit Reports Disbursements

In the United States and Canada, MLS prints the checks for units. Outside the United States and Canada, MLS is used to record the transaction, but the checks are written manually. Disbursements need to be recorded so they can be accounted for and reconciled against the bank statement.

In units without access to MLS, the units disburse funds which are later recorded in MLS or CUBS. (This may also occur if MLS is down and a unit cuts a check manually.)

In such cases, units send a Unit Report to the CAO, who enters data on behalf of the unit using the Unit Report Disbursements screen.

Functionally, Unit Report Disbursements are very similar to CAO Disbursements with the exception that Unit Reports are created in batches which contain individual disbursements while CAO Disbursements are not created in batches. Additionally, payment vouchers are not created for every Unit Report Disbursement (where they are created for every CAO Disbursement). Payment vouchers are only created for Unit Report Disbursements made for working fund units.

The Unit Disbursement Reports screen has three tabs: Open, Approval and Authorized. Each of these tabs has a table with a list of transactions. The columns on these tables are:

- Batch: The batch number for the transaction. This is a number for internal use, and is unique to this batch.
- BUS ID: The BUS associated with the internal account.
- Internal account: The internal account number used by this transaction.
- Internal account name: The name of the internal account used by this transaction.
- Batch date: The payment date of this batch.
- Creator: The user ID of the person who created the disbursement.
- Modifier: The user ID of the person who most recently made changes to the disbursement and saved the changes.
- Approver: The user ID of the person who authorized or rejected the disbursement.
- Disbursements: The total amount of this disbursement. The number in parenthesis indicates the number of transactions in the batch.

The Open tab shows two types of unit disbursements: (1) disbursements that have been saved, but not yet submitted, or (2) disbursements that have been submitted, but were rejected by the approver. Rejected disbursements are indicated with a icon.

The Approval tab shows unit disbursements that have been saved and submitted, but have not yet been approved or rejected.

The Authorized tab shows unit disbursements that were approved on the current business day.

Recording Unit Report Disbursements

When a unit report is submitted to a CAO, the CAO enters the disbursement information on the Unit Reports screen.

To create a unit report disbursement

1 From the CUBS menu, click **Transactions**.

2 Under Disbursements, click **Unit Reports**.

3 Click **Add batch**.

4 Enter the following information (required fields marked with *):

- Internal Account: The standard internal account. You should enter this field first. Enter the internal account number, or use the search button to find the internal account. When selected, the name of the internal account appears next to this field.

- Batch Date: Enter the date of the disbursement batch. This cannot be future dated.

- Force Sunday Date: When checked, this will only allow Sunday dates. This option assumes that the unit disbursed funds only on Sundays.

5 Based on information you entered in the previous step, the following fields will automatically populate (unless otherwise noted, these fields are non-editable):

- Working unit: Is this unit a working unit? This field is set to "yes" if the internal account has a banking method called "Working Fund." A working fund unit doesn't have a CUBS bank account. The field is set to NO if the internal account has a banking method called "Concentration." All such units have a CUBS bank account.

- Unit ID: The Church-assigned unit ID for the unit linked to the internal account.

- Country: The country associated with the BUS of the internal account.

- BUS: The BUS linked to the internal account.

- Currency: The currency of the internal account.

- Description: [Editable] This is an optional field. When an internal account is selected, CUBS pre-fills a description that can you can change.

6 Click **Add disbursement**

7 Enter the following information (required fields marked with *):

- Instrument: Select the instrument type from the drop-down CUBS displays all instruments defined for the internal account.

- Transaction Date: Enter the date of the disbursement in the format DDMMMYYYY (For example: 01 Mar 2010).

NOTE This date cannot be in the future.

- Transaction Reference: Enter the transaction reference number. For example, you may enter the check number, if the instrument is a check. (Note that if the instrument is "check" you can only enter a numeric value in this field.)

- Payment amount: Enter the payment amount for the disbursement.

- Payee: The participant receiving the money. The payee must be associated with the unit. If paying a Church member whose records exist in a separate unit, you will need to create a new payee for that member.

  You can enter the exact participant ID or name. You can also click the search icon to use Participant search. For details about locating payees, see Participant Search. There are two levels of Participant Search: (1) Search within the unit [default]. If the participant isn't in the unit you can (2) Search within CMIS. If the participant still isn't found, you can add a new participant. See Participant Search for details about adding a new participant.

  A unit cannot make a disbursement to a payee that is not part of the unit. If the payee is not part of the unit, they will need to be added as a participant for that unit

- Purpose: Enter the reason for the disbursement.

- Comments: Enter any additional comments about the disbursement.

8 Based on the information you entered in the previous step, the following fields may automatically populate (if the information is in the payee profile):

- Payee Tax ID: The government-issued Tax ID number for the payee. (For example, in the United States, the Tax ID is the payee's Social Security Number.) This ID is entered either manually as part of the participant's profile, or is entered in MLS)

- Payee Address: The primary address on record for the selected payee.

9   If the Payee has an instrument type of EFT, then CUBS automatically displays an EFT Details section.
    This section includes the following fields (which are defined in MLS):

- Bank Name

- Bank Routing Number

- Bank Account Number

- EFT Type (ACH or Wire)

10 Click the **Add Row** button.

NOTE You can also add a new row by pressing tab when you are in the last field of the last row.

---

11 Select a category from the drop-down list.
    The drop-down contains all disbursement categories defined in the category group of the selected internal account. This drop-down is automatically populated after an internal account is selected. (You cannot select a category until you have selected an internal account.)

12 Select a sub category from the drop-down list.
    The drop-down contains all disbursement sub categories associated with the selected category. This drop-down automatically populated after a category is selected. (You cannot select a sub category until you have selected a category.)

13 If the subcategory has a unit subcategory, select it from the drop-down list. If it doesn't, leave this drop-down blank.

14 If the category for a row is "Fast Offering" then you need to provide the name of the participant in the unit that was the beneficiary of fast offering funds.
    Use the search icon to open Participant Search. (The recipient cannot be the same as the Payee.

15 If the disbursement contains funds from more than one category, repeat steps 9-13 to add as many rows as necessary.

16 Do any of the following:

- To delete a category row, check the box in the left column, and then click **Delete row(s)**.

- To duplicate a category row, click the box in the left column of the row you want to duplicate then click **Duplicate Row**.

17 If you want to add a new disbursement to the batch, click **Save and Add New**, and then repeat steps 9-16 for each additional disbursement.

18 Do any of the following:

- To save your work, close this batch, and submit for approval, click **Save and Close**.

- Click **Submit for Approval**, or to save your changes and continue editing later, click Save. .

Viewing Unit Report Disbursements

You can view open (in-progress or rejected), pending, or approved Unit Report Disbursements, create a new Unit Report Disbursement batch, delete disbursement batches, and view authorized disbursement batches.

The Open tab on the Unit Disbursement Reports screen displays disbursement batches that fit into two categories:

- Disbursement batches that are in-progress, meaning they have been created but not submitted (no icon); or

- Disbursement batches that have been rejected, meaning they were submitted, but were rejected by the approver (icon).

The Approval tab displays disbursement batches that have been submitted, but have not yet been approved or rejected.

TIP If you have a role that allows you to modify pending disbursements, be careful when you view open or pending disbursements that you don't unintentionally modify a request. Any changes you make will also require approval by another authorized user.

The Authorized tab displays disbursement batches that have been submitted and approved.

> **NOTE** For more information on the screen that is displayed when performing any of the following procedures, see See "About Disbursement Batch Details" on page 295.

To view Open Unit Report Disbursement batches

1   From the Transactions Menu, select **Unit Reports** from the Disbursements section.

2   From the list of open transactions on the Open tab, click the batch number to view or edit the details of any specific batch. (For more information on the screen that is displayed, see About Disbursement Batch Details.)

To view Pending Unit Report Disbursement batches

1   From the Transactions Menu, select **Unit Reports** from the Disbursements section.

2   Click the **Approval** tab.

3   From the list of pending transactions, click the batch number to view the details of any specific disbursement batch.

4   (Optional) To filter the disbursement batch list, do the following:

    a Click the **Show filter** button.

    b Enter information into one or more of the filter criteria options. You can filter based on:

    BUS

    User (Name of the payee)

    Internal Account (name)

    Analyst (User ID of the account analyst)

    Batch Creation Date (date the batch was created)

    c Click the **Filter** button.

To view Authorized Unit Report Disbursements

1 From the Transactions Menu, select **Unit Reports** from the Disbursements section.

2 Click the Authorized tab.

3 From the list of today's authorized transactions, click the batch number to view the details of any specific disbursement batch.

4 (Optional) To filter the disbursement list:

   a Click the **Show filter** button.

   b Enter information into one or more of the filter criteria options. You can filter based on:

  BUS

  User (Name of the payee)

  Internal Account (name)

  Analyst (User ID of the account analyst)

  Pay Date (date the batch was created)

   c Click the **Filter** button.

NOTE This list of authorized unit disbursements is automatically cleared at the beginning of each business day.

Deleting an Open Unit Report Disbursement

You can delete a disbursement that is open, meaning it has not been submitted, or it has been rejected.

To delete an open unit report disbursement

1 From the CUBS menu, click **Transactions**.

2 Under Disbursements, click **Unit Reports**.

3 Click the **Open**tab.

4 From the list of open disbursements, check the box in the left column for the disbursements you want to delete.

5 Click **Delete Disbursement(s)**.

6 Click **Yes** to confirm that you want to permanently delete these disbursements.

Unit Disbursements by Card

Unit disbursements by card are disbursements made by local units using Visa purchase cards. These cards are typically issued to local units in countries where checks are not commonly used. Currently there is only one card issued per local unit. However, the system accommodates multiple cards per local unit/internal account.

NOTE These transactions are reported by the card provider.

Currently the Church uses JP Morgan Chase (JPMC) as the card issuer. When a local unit makes a purchase (or ATM withdrawal) on their card the resulting charges are routed from the merchant to JPMC. On a daily basis, JPMC sends a statement file containing all the transactions for the previous day to the Church's card services department. Card Services will then prepare the transaction files to be up-loaded to CUBS.

Once CUBS processes the transactions sent in the statement file, CUBS updates the cash-in-hand balance for each internal account. These transactions typically increase cash-in-hand since they represent money the unit has withdrawn for use, but not yet accounted for in MLS. The local unit is responsible for reporting use and accounting for all card transactions by making a disbursement entry into MLS. Once MLS has sent CUBS the details regarding the disbursement made by the local unit, then the cash-in-hand balance will be decreased by the amount of the disbursement entries recorded in MLS. Alternatively, units not using MLS will submit a list of disbursements to the CAO for manual data-entry, (Unit Reported Disbursements). The result is the same.

At the end of each billing cycle, (monthly) Card Services will pay the total monthly charges to JPMC for all transactions. These payments are made in US dollars; whereas the original transactions are typically denominated in the local currency of the internal account. CUBS will facilitate a review of the payments vs. the actual charges. CUBS will also assist with maintenance requests for card services, as needed.

If there are outstanding cash in hand balances after the statements are paid, then the Local Unit Card Exception Monitoring report is sent to the unit for reconciliation.

Workflow of Unit Disbursements by Card

Below is a diagram which outlines the process flow of unit disbursements by card, using a sample scenario following $500 of disbursements on a local unit's card.
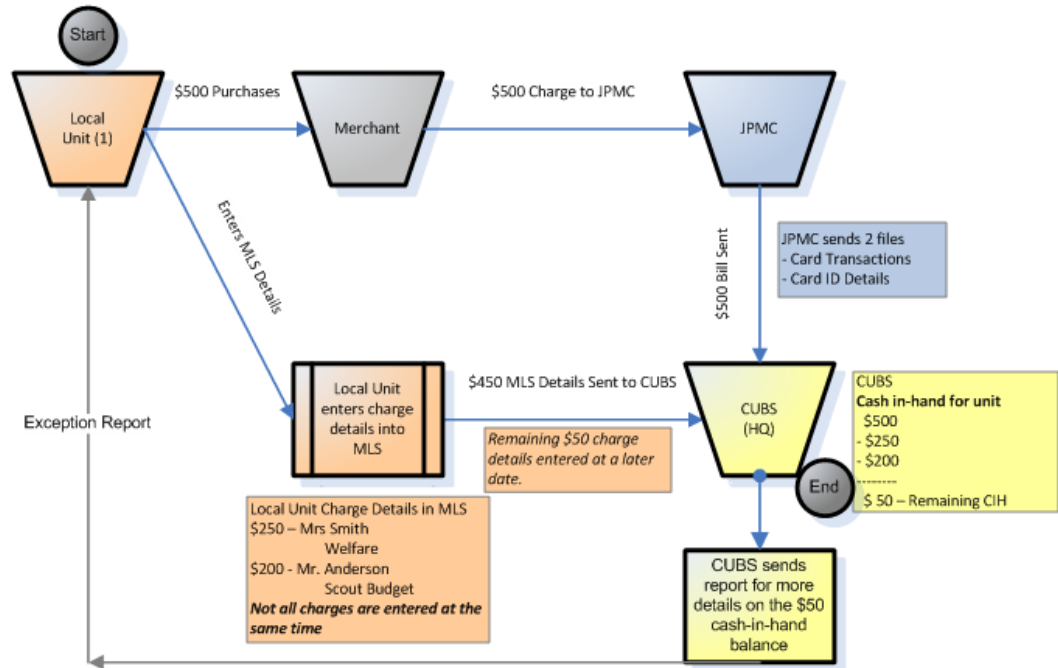
Workflow of CUBS Disbursements by Card

The following diagram represents the workflow paths within CUBS, which handles unit disbursements by card.

Figure 1 These are the three primary areas discussed in this section.

CUBS:
1. Tracks who the cards are issued to
2. Receives JPMC Files (Card Transactions and Card IDs)
3. Accounts for card transactions and MLS details
4. Facilitates maintenance requests for card services
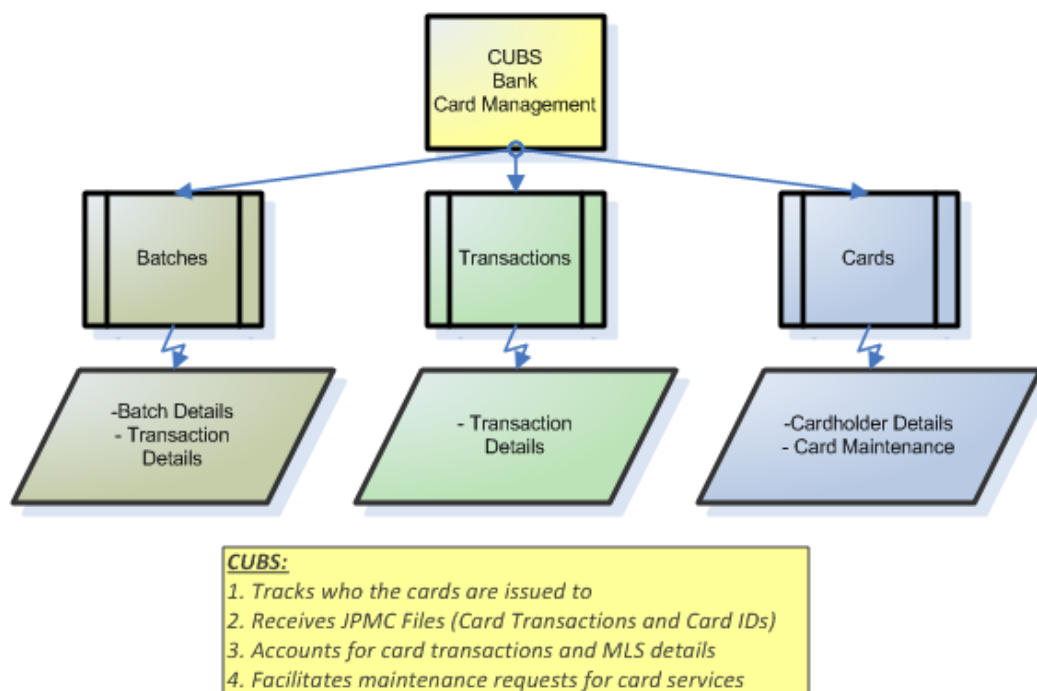
About Viewing the Details of Unit Disbursements by Card

There are three primary areas in CUBS to access unit disbursement by card details:

- *Card management batches*: Displays batch details based on the search criteria provided, (i.e. by date range). The transaction details related to those batches can also be reviewed from the batches.

- *Card management transactions*: Allows access to a list of transactions based on the search criteria, (i.e. by internal account). Transaction details can then be reviewed for each item listed.

- *Card management cards*: Lists all cards related to the search criteria entered, (i.e. by country). This allows access to cardholder information, card maintenance, or related transaction details.

Cards associated with an internal account can also be viewed when reviewing the internal account detailed record. The card disbursements reported by the unit (through MLS or through a disbursement report) can be accessed via disbursement query screens, just like any other disbursements.

Accessing Unit Card Batches

JPMC sends a file of daily card transactions to CUBS. Each file represents a batch contained within CUBS which can be filtered by several search criteria. Each batch contains a list of all transactions that occurred within that batch. These details may need to be accessed if there are inquiries from the unit or CAO.

To access the Batch details and related Transaction details

1   From the CUBS menu, click **Banks**.

2   Under Card Management, click **Batches**.

3   Enter search criteria (for example, Date range).

4   Click **Search**.

5   Click the applicable Batch ID.
>   The Batch details page displays information such as the country, date, number of transactions, local currency, total, and the USD total; along with a list of each transaction associated with the batch.

6   Click the transaction Reference ID, if desired.
>   The Transaction details page lists items including the cardholder, date, payee, description, amounts, and exchange rates.

Reviewing Unit Card Transactions

CUBS will facilitate a search by individual card transactions to match a common set of search criteria or to find a specific transaction; and then review its detail, such as exchange rates and payee information.

To review Transaction details

1   From the CUBS menu, click **Banks**.

2   Under Card Management, click **Transactions**.

3   Enter search criteria, (i.e. by Internal Account number).
>   Searching by internal account would only list transactions on that account.

Searching by country would list all transactions in that country and so on.

4   Click **Search**.

5   Click the transaction Reference ID, if desired.The Transaction details page lists items including the cardholder, date, payee, description, amounts, and exchange rates.

Analyzing Card Details and Requesting Card Maintenance

The card details page provides a detailed overview of the card information. There is also a Request Card Maintenance button which is used to adjust credit limits and/or to suspend the card. When used, a maintenance request is sent to the Church's Card Services department to be processed.

To review card details

1   From the CUBS menu, click **Banks**.

2   Under Card Management, click **Cards**.

3   Enter search criteria (for example, Country).

4   Click **Search**.

5   Click the **Cardholder Name**for the card that you want to review.

To request card maintenance

1   From the Card Details tab (found by clicking a cardholder name from the search results in previous procedure), click **Request Card Maintenance**

2   Do either (or both) of the following:

   a   Select **Adjust Card Limit** to adjust the following:

   New Credit Limit/ End Date: The credit limit is the maximum overall limit of funds that can be used on the card per month. The end date would be used if the credit limit change was a temporary adjustment.

New Cash Withdrawal Limit/ End Date: The withdrawal limit is the maximum amount that can be withdrawn for cash, (i.e. ATM) on the card within a month.

New Transaction Limit/ End Date: The transaction limit is the maximum amount that can be used on a single transaction, (i.e. no transactions over $1,000).

   b   Click **Suspend Card**, if applicable.
Suspending a card means that the card can no longer be used. This typically occurs if a card is lost or stolen.

3   (Optional) In the Notes field, enter comments, if applicable.

4   Click **Send Request**.

TIP To un-suspend a card, select **Suspend Card** , then enter a note that the card needs to be turned back on, and then click **Send Request**.

Viewing Card Details from the Internal Account Record

The Card Details page can also be accessed through the Participant & Units menu by searching for internal accounts. Although this flow may be less likely, this is an alternate way to access card details.

To view card details from within an internal account record

1   From the CUBS menu bar, click **Participants & Units** > **Internal Accounts**.

2   Enter search criteria (for example, Internal Account).

3   Click **Search**.

4   Click an **Internal Account No.** from the list.

5   Scroll down to the Payment Cards section.

6   Click the **Account Holder** link.

Running a Local Unit Card Exception Report

This report is used for monitoring CUBS local unit cards, particularly as they relate to cash in hand balances. The use of this report may differ by CAO; but can be run for various needs and adjusted based on the filters used for example to get a snapshot view of a local unit's usage, or to send as a request to a local unit for further details.

To run the Local Unit Card Exception Monitoring report

1   From the CUBS menu, click **Reports**.

2   Under Banks, click **Card Management**.

3   Click **DBU-001 Local Unit Card Exception Monitoring**.

4   Enter search criteria to filter the report results.

- Select One: Country/ BUS, Parent ID, or Unit ID.
  This is the only required filter and determines how the results appear.

- Cash on Hand Balance
  Use this filter if looking for specific balance ranges.

- Difference in Days
  Use this filter if wanting to see all results with similar differences in days.

- Cash on Hand Violation
  Check this box if looking for violations of Cash in Hand.

- Language
  Select the desired language output of the report if necessary, (defaults to English).

- Report Output
  Select the desired file type of the report, (currently PDF or Excel).

5   Click **Create Report**.

6   (Optional) Send the report to the associated unit for further details.The report can be saved locally, printed and mailed, or e-mailed, etc.

> **NOTE** Other available disbursement reports include DBU-002 Local Unit Payment Card Details and DBU-003 Local Unit Card GL Settlement.

Overview: Disbursement Adjustments

A disbursement adjustment is necessary any time you want to modify a recorded disbursement. This may occur, for example, if there was a data entry error and an incorrect amount was entered, or funds were disbursed from an incorrect category or sub-category.

Disbursement adjustments are available for disbursements using any instrument (such as card, checks, EFT). The options you will see on the screen are automatically customized, based on the disbursement you adjust.

Each internal account has a disbursement verification limit. If an adjustment is created that exceeds the disbursement verification limit, it is considered a large item, and must be approved manually. The disbursement verification limit is defined at the internal account level on the Internal Account Details screen on the Account Attributes tab.

The Disbursement Adjustment screen has two tabs: Open and Pending. The table columns on these screens are listed in the following table.

Field	Description
Reference ID	The reference ID Of the original disbursement being adjusted. This is a unique identifier
BUS	The ID of the BUS linked to the internal account used in the original disbursement.
Internal Account	The internal account name and number of the original disbursement.
Instrument Type	The instrument type (check, EFT, etc.) of the original disbursement.
Disbursement Date	The date of the original disbursement.
Payee	The payee of the original disbursement
Previous Total	The total on the original disbursement
Difference	The difference between the total of the original disbursement and the adjusted disbursement. The difference is the adjusted total amount minus the previous total amount. A value in parenthesis reflects a negative value, meaning the new adjusted total is less than the previous total

Creator	The user ID of the person who created the disbursement adjustment.
Modifier	The user ID of the person who most recently edited and saved data in the disbursement.
Approver	The user ID of the person who approved (or rejected) the disbursement.

Creating a Disbursement Adjustment

When a posted disbursement contains incorrect data—whether it is an incorrect value in a sub-category, an incorrect overall value, or was posted to the wrong sub-category—you can create a disbursement adjustment to correct the error.

To create a disbursement adjustment

1   From the Transactions menu, select **Disbursements** in the Adjustments group.

2   Click **New Disbursement Adjustment**.

3   Enter search criteria to locate the disbursement you want to adjust.
The following fields are available (required fields marked with *):

Field	Description
Country	Select the country associated with the internal account of the disbursement.
BUS	Select the BUS tied to the internal account of the original disbursement.
Internal Account	Enter the internal account affected by the original disbursement. You can enter the number directly, or you can use the search icon to look it up.
Reference ID	Enter the reference ID of the original disbursement. If the number is a perfect match, or if an internal account record is selected from the lookup, the system populates the field with the number and puts the name next to this field.
* Date	Enter the oldest date in the date range that you want to search.
* To	Enter the newest date in the date range that you want to search.
Amount	Enter the exact amount of the original disbursement. Do not enter an amount range here.
Instrument Type	Select the instrument type used in the original disbursement.
Payee	Enter or search for the participant who received the original disbursement. Enter the exact name, or use the search. The payee must be associated with the unit.

Field	Description
Large Items Only	Check this box if you only want to check for items that are above the disbursement verification limit that is tied to the account used for the disbursement. (The disbursement verification limit is defined at the internal account level on the Internal Account Details screen on the Account Attributes tab.)

4 Click **Search**.

> **TIP** If necessary, change the pagination of the results. You can group items in groups of 10, 25, 50, 100, or 300 items per page.

5 Locate the transaction you want to adjust, and then click the Reference ID for that transaction.

6 Enter the caller name and caller phone number. This is the information of the person requesting the adjustment.

7 Select the reason for the adjustment. If you select "Other", an Explanation box will appear. Enter the explanation in the box.

8 In the adjustment table, enter the changes to the disbursement.
    Here are some tips:

To change an amount, enter a value in the NEW row for a category.

To add a new subcategory, click the + icon at the beginning of a row.

If you add money to a Fast Offering row, you will need to search for the recipient name.

For any row that you change, you may want to add a comment in the comment box explaining the reason for the change.

If the Reconciliation Status is "Issued" (and the Disbursement Type is Non MLS Generated) then you can change the overall total (resulting in a value other than zero in the Difference column in the Sub Total row).

If the Reconciliation Status is "System Matched" or "Manual Matched" then you cannot change the overall disbursement total. (This is because the total has already been reconciled to the amount from the financial institution.) In this case, you must have a Sub Total Difference of zero to continue.

9 When you have finished making changes to the disbursement, click **Save and Review**.

10 Review the adjusted disbursement and, if the changes are correct, click **Submit for Approval**.

NOTE You can click **Void** to void this transaction. The transaction will be retained in the system for reference, but the transaction won't affect the specified accounts.

Editing a Disbursement Adjustment

You can edit an open disbursement adjustment. A disbursement is considered "open" if it was saved but not submitted. You cannot edit disbursements that are pending approval, or ones that have been approved.

To edit an open disbursement

1 From the Transactions menu, select **Disbursements** in the Adjustments group.

2 Locate the disbursement you want to edit in the Open Disbursement Adjustments table.

3 Edit the disbursement adjustment.

TIP See Creating a Disbursement Adjustment for information on the fields available on this page.)

---

4 When you have finished making changes to the disbursement, click **Save and Review**.

5 Review the adjusted disbursement. If the changes are correct, **click Submit for Approval**.

About Disbursement Details

The Disbursement Details screen contains information about the original disbursement as well as information about the proposed adjustment.

The fields are grouped into four categories:

- Transaction
- Leader Information
- Offset
- Adjustment Table

- The fields from each of these sections are described below.

Transaction

The fields in the transaction category are:

Field	Description
BUS	The BUS associated with the internal account used for this disbursement.
Currency	The currency used for this disbursement.
Internal Account	The internal account name and number used for this disbursement.
Date	For expense distributions, this is the date the expense distribution was approved and posted. For other disbursements, this is the date specified by the user.
Reference ID	The reference ID of the original disbursement.
Payee	The participant who received the original disbursement.
Purpose	The reason given for the original disbursement.
Amount	The amount of the original disbursement.
Instrument	The instrument used for the original disbursement.
Source	The source system where the original disbursement details originated.
Disbursement Creation Type	The method of creation for the original disbursement. This field tells you whether the disbursement was MLS generated or not.
Reconciliation Status	The classification for matching this disbursement with the statement from the financial institution. There are four status options:

Classification	Description
Issued	The disbursement has not yet been reconciled to the statement from the financial institution.
Manual Matched	The disbursement was manually matched to the statement from the financial institution. (You cannot modify the overall total amount of a distribution that has been manually matched.)
System Matched	The disbursement was automatically matched to the statement from the financial institution. (You cannot modify the overall total amount of a disbursement that has been system matched.)
Void	The disbursement has been voided.

Leader Information

This section contains information about the ecclesiastical leader linked to the unit assigned to the internal account that is affected by the disbursement. (For example, if the internal account is linked to a stake, then this will show the stake president's information.)

The fields in the leader information category are:

Field	Description
Name	The name of the ecclesiastical leader.
Contact details	Information on how to contact the ecclesiastical leader if necessary.

Offset

This section contains information about the offset account and the person requesting the adjustment.

The fields in the Offset section are:

Field	Description
Bank	The name of the bank which issued the offset account. Depending on the type of disbursement, this field may or may not have information.
Bank Account	Information about the bank account used for the offset. If the disbursement is an expense distribution, a card disbursement, or an EFT or check disbursement requested by the CAO, then this field doesn't reflect an actual bank account name but rather gives the BUS sub-category account.
Caller Name	The name of the person who contacted the CAO asking for the adjustment.
Caller Phone	The phone number (or other contact information) for the person who contacted the CAO asking for the adjustment.
Reason	The reason the caller gave when requesting the adjustment. If you select "Other", an additional field will appear where you will need to enter an explanation.

Adjustments Table

The adjustments table is the place where you can see what adjustments are proposed (or approved, depending on the status of the adjustment).

Each row in the table shows a category and subcategory with old values (the value entered before the adjustment) and new values (the proposed adjustment value or the approved adjustment value).

If there is an adjustment, then the difference between the old value and the new value is shown in the "difference" column. CUBS displays a small yellow triangle next to the original amount if that amount has been adjusted previously.

If the category is Fast Offering, then the name of the recipient of fast offering funds is displayed in the "Recipient" column.

If the person making the adjustment made a comment about the change, the comment appears in the "Comment" column.

About Stop Payments

When checks have been issued—but before they are cashed—you can order a stop payment, which is a request that the financial institution refuse to honor a specific payment.

You may need to stop a payment if the payee lost the check, if you suspect fraudulent use of the check, if the payee reports that the check was stolen, or if you issued the check to the wrong payee.

Stop payments are handled in two ways, depending on how the "Handles stop payment" field is set on the Bank Account setup page, and are described in the following sections.

Handles Stop Payment

If "Handles stop payment" is set (checked) for an account, then you can use CUBS to create a Stop Payment Request. When you record a stop payment for a bank account that handles stop payments, a report is automatically generated which you must transmit to the financial institution to notify them of the stop payment report.

> **IMPORTANT** CUBS does *not* automatically notify financial institutions of stop payment requests.

Does Not Handle Stop PaymentIf "Handles stop payment" is NOT set (unchecked) for an account, CUBS will validate the list of cleared checks against the list of the stop payments for that bank account to find checks that cleared, but were requested to be stopped. When cleared check matches the list of checks in the Stop Payment list, the reconciliation process takes over.

In some cases, the Church has an agreement with the bank that allows a CAO to reject a payment within 24 hours of the payment being cashed. In these cases, the CAO and CUBS are responsible for detecting fraudulent checks, so the bank is set to not handle stop payment. The CUBS reconciliation process can reject a cleared check that was marked for stop payment.

Stop Payment Search

The Stop Payment Search page allows you to search for Stop Payment requests. You can search using the following criteria (required fields marked with *):

Field	Description
*BUS	Select the BUS that contains the stop payment request.
Internal Account	Enter or select the internal account used for the payment.
Check Number	Enter the check number that was used for the payment.
Date	Enter the oldest date in the date range that you want to search.
to	Enter the newest date in the date range that you want to search.
Status	Select the status of the payment you are searching for. You can select between active payments or released payments.

When you search for a stop payment, the stop payments table is displayed. It contains the following columns:

Field	Description
Stop Payment ID	The unique ID assigned to the stop payment request. Click this ID to view details of the stop payment request.
BUS	This is the BUS that contains the stop payment request.
Internal Account	This is the name and account number of the internal account affected by the Stop Payment request.

Bank Account	This is the bank account that the payment was drawn upon.
Check Number(s)	The check number(s) included in the stop payment request.
Effective Date	The beginning date of the stop payment request.
Expiration Date	The end date of the stop payment request.
Amount	The amount of the stop payment request
Status	A status of "active" means the stop payments has been issued, and would block the check from being cashed. A status of "released" means the stop payment request has been resolved, and if the check is presented for payment it can be cashed.

When you click the Stop Payment ID, you see the Stop Payment Details screen. This screen contains the following fields:

Field	Description
Stop Payment ID	The unique ID assigned to the stop payment request. Click this ID to view details of the stop payment request.
BUS	This is the BUS that contains the stop payment request.
Internal Account	This is the name and account number of the internal account affected by the Stop Payment request.
Check Number(s)	The check number(s) included in the stop payment request.
Bank Account	This is the bank account that the payment was drawn upon.
Reason	The reason the stop payment request was issued. The reasons can be: (1) fraud; (2) lost check; (3) stolen check; or (4) wrong payee.
Effective Date	The beginning date of the stop payment request.
Expiration Date	The end date of the stop payment request.
Amount	The amount of the stop payment request
Caller Name	The name of the person requesting the stop payment.
Caller Phone	The phone number of the person requesting the stop payment.

Creating a New Stop Payment

If you need to issue a new stop payment request, use the following procedure.

To create a new stop payment request

1   From the Transactions menu, select **Stop Payment** from the Disbursements section.

2   Enter search criteria for an existing stop payment request to ensure that there isn't one in the system already. You can search using the following criteria (required fields marked with *):

Field	Description
*BUS	Select the BUS that contains the stop payment request.
Internal Account	Enter or select the internal account used for the payment.
Check Number	Enter the check number that was used for the payment.
Date	▪ Enter the oldest date in the date range that you want to search.
to	▪ Enter the newest date in the date range that you want to search.
Status	▪ Select the status of the payment you are searching for. You can select between active payments or released payments.

3   Click **Search**. Verify that a stop payment doesn't already exist for the check.

4   If a stop payment doesn't already exist for the check, click **New Stop Payment**.

5   Enter the details for the stop payment (required fields marked with *) in the Add Stop Payment screen:

Field	Description
*BUS	If it is not already selected, select the BUS that for the account that will contain the stop payment request.
Internal Account	Enter or select the internal account affected by the stop payment.

*Check Number(s)	Enter the check number(s) included in the stop payment request. For a single check, enter the check number into both fields.
	If there is only a single check, the following optional fields appear:

Field	Description
Amount	Enter the value of the check for which you are stopping payment.
Check Date	Enter the date of the check for which you are stopping payment.
Payee	Enter the participant to whom the check was written. Click on the search icon to open Participant Search.

*Bank Account	Enter the bank account that the payment was drawn upon.
*Reason	Select the reason the stop payment request is to be issued. The reasons can be: (1) fraud; (2) lost check; (3) stolen check; or (4) wrong payee.
Effective Date	The beginning date of the stop payment request. (This field is generated automatically based on today's date.)
Expiration Date	The end date of the stop payment request. (This field is generated automatically based on the BUS. This range is defined on the BUS Master Setup Page by a field named "Days Until Stop Payment Expires.")
Amount	The amount of the stop payment request
*Caller Name	The name of the person requesting the stop payment.
*Caller Phone	The phone number of the person requesting the stop payment.

6   Click **Create Stop Payment**.

7   Print the report that appears.

> **NOTE** If a report does not appear, then the bank is not set up to handle stop payment requests. Do not continue to step 8.

8   Send the report to the financial institution to notify them of the stop payment request.

> **IMPORTANT** The financial institution will not be notified of the stop payment request automatically. You must send them the report manually (i.e. by

fax, e-mail, personal delivery, etc.) or the stop payment request will not be processed by the financial institution!

Releasing a Stop Payment

You can release a stop payment, if for some reason you want to re-enable the payee's ability to cash the check.

This differs from deleting a stop payment in that releasing a stop payment maintains a record of the stop payment in the system. When deciding between deleting a stop payment and releasing a stop payment, consider the following:

- You should release a stop payment when you have already sent the stop payment request to the financial institution.

- You should delete a stop payment when you make an error when creating a stop payment, or when you decide not to stop payment before the request has been transmitted to the financial institution.

To release a stop payment

1   From the Transactions menu, select **Stop Payment** from the Disbursements section.

2   Enter search criteria for the existing stop payment request. You can search using the following criteria (required fields marked with *):

- *BUS: The BUS that contains the stop payment request.

- Internal Account: The internal account used for the payment.

- Check Number: The check number for the payment that was stopped.

- Date: The date range in which the check was issued. The first field is the from, or older, date. The second field is the to, or newer, date. For either field, you can use the calendar icon to pick a date from a calendar.

- Status: This is the status of the payment. Select active.

3   Click **Search**.

4   Locate the payment in the results, then check the selection box(es) next to the Stop Payment ID(s) that you want to release.

5   Click **Release Stop Payment**.

IMPORTANT The financial institution will not be notified of the release of the stop payment request. You must contact the financial institution directly and request that the stop payment be released.

Deleting a Stop Payment

You can delete a stop payment request if you want to remove a stop payment request from the system entirely. For example, a stop payment may be if you make an error when creating a stop payment request, or, if you decide not to stop a payment and you haven't yet transmitted the report to the financial institution.

This differs from releasing a stop payment in that releasing a stop payment maintains a record of the stop payment in the system. When deciding between deleting a stoppayment and releasing a stop payment, you should release a stop payment when you have already sent the stop payment request to the financial institution. You should delete a stop payment when you want to remove the stop payment request from the system as if the request had never been made.

If you want to delete a stop payment, use the following procedure.

To delete a stop payment

1   From the Transactions menu, select **Stop Payment** from the Disbursements section.

2   Enter search criteria for the existing stop payment request. You can search using the following criteria (required fields marked with *):

- *BUS. The BUS that contains the stop payment request.
- Internal Account. The internal account used for the payment.
- Check Number. The check number for the payment that was stopped.
- Date. The date range in which the check was issued. The first field is the from, or older, date. The second field is the to, or newer, date. For either field, you can use the calendar icon to pick a date from a calendar.
- Status. This is the status of the payment. Select active.

3   Click **Search**.

4   Locate the payment in the results, then check the selection box(es) next to the Stop Payment ID(s) that you want to release.

5   Click **Delete Stop Payment(s)**.

IMPORTANT The financial institution will not be notified of the deletion of the stop payment request. You should only delete a stop payment if you have not already transmitted the stop payment request to the financial institution!

About Expense Distributions

When a Church Administration Office (CAO) needs to distribute expenses across several units, they can use the Expense Distribution screen.

For example, if the CAO receives a single bill from a local power company for several units, the CAO makes a single payment to the power company. Then the CAO needs to distribute that expense to the individual units whose power bill was covered by that payment.

For many units CAPS (Collection and Payment System) records the distribution of the expenses and sends a file to CUBS. CUBS processes the file, and records the transactions in the database.

For CAO's where CAPS doesn't exist, you must manually allocate expenses to the proper internal accounts.

You can only distribute expenses within a single BUS.

When you open Expense Distributions, you see the Open tab. This displays expense distributions that are open (in process), or rejected. The Pending tab shows expense distributions that have been submitted and are pending approval.

The tables on the Open and Pending tabs include the following fields:

Field	Description
Batch	The unique ID of the batch that includes the expense distribution information. On the Open tab, click the batch number to edit a distribution. On the Pending tab, click a batch number to view the submitted distribution.
BUS	The BUS affected by the expense distribution
Date	The date that the expense distribution was created.
No. of Lines	The number of lines, or divisions of the expense distribution.
Total Amount	The total amount of the expense distribution.
Creator	The user ID of the person who created the expense distribution.
Modifier	The user ID of the person who last modified and saved the expense distribution.
Approver	The user ID of the person who rejected the expense distribution. (This field doesn't appear on the Pending tab.)

On the open tab, you can see which distributions have been rejected, as they are marked with a ⊖ icon.

Creating or Editing an Expense Distribution

When you need to distribute an expense across multiple internal accounts, you create an expense distribution.

To create an expense distribution

1   From the Transactions menu, select **Expense Distributions** from the Disbursements section.

2   Click **New Expense Distribution**.

3   In the BUS Values section, enter the following values (all fields are required):

Field	Description
Country	Select the country where the expense distribution needs to take place.
BUS	Select the BUS that contains the accounts that will be affected by the expense distribution. When you select the BUS, the currency type for that BUS is displayed next to the selected BUS.
Category	Select the category for the original expense. The items available in this list are determined by the BUS that is selected.
Subcategory	Select the subcategory for the original expense. The items available in this list are determined by the category that is selected.
Amount	Enter the amount of the expense distribution.

4   In the Internal Account Default Values section, enter the following values (all fields are required):

Field	Description
Payee	Enter or search for the participant who received the original payment that is being distribut
Date	Enter or select the date of the original payment that is being distributed.

5   Click **Continue**.

6   Enter or search for the first internal account on the first row in the table. When you click the search icon, you get the standard internal account lookup window.

7   Enter the reference number for the transaction.

8 Select the category for the internal account.

9 Select the subcategory for the internal account.

10 If applicable, select the unit subcategory for the internal account.

11 Type in information about the purpose of the expense distribution.

12 Enter the amount to be charged to that internal account.

13 Click **Add Row** to add additional internal accounts.

14 When the Amount Remaining line is zero, you can click **Submit for Approval**.

At any point you can click **Cancel** to cancel all changes since the distribution was last saved.

You can also click **Save** to save all changes and continue working on this expense distribution.

When you click **Save and Close**, all changes are saved, the transaction is left in the "open" state, and you are returned to the Open Expense Distributions tab.

When you click **Submit for Approval**, all changes are saved, and the transaction is marked as "Pending", and it is submitted to the approval queue.

To edit an expense distribution

> **NOTE** If an expense distribution is open or rejected, you can edit it, using the following procedure.

1 From the Transactions menu, select **Expense Distributions** from the Disbursements section.

2 Click the batch number of expense distribution you want to edit.

3 Edit the information on the page. If you need help on the individual fields on this page, see the "Create an Expense Distribution" section above.

You can edit the total amount of the distribution, the internal account, reference id, category, subcategory, unit subcategory, purpose, or account amount of the distribution.

At any point you can click **Cancel** to cancel all changes since the distribution was last saved.

You can also click **Save** to save all changes and continue working on this expense distribution.

When you click **Save and Close**, all changes are saved, the transaction is left in the "open" state, and you are returned to the Open Expense Distributions tab.

When you click **Submit for Approval**, all changes are saved, and the transaction is marked as "Pending", and it is submitted to the approval queue.

Deleting an Expense Distribution

If you need to delete an expense distribution, you can do so from the Open tab on the Expense Distribution screen.

To delete an expense distribution

1   From the Transactions menu, select **Expense Distributions** from the Disbursements section.

2   Check the box next to the expense distribution(s) you want to delete.

3   Click **Delete Expense Distribution(s)**.

4   Click **OK** to verify that you want to delete the selected distributions.

Chapter **6**

Working with Accounting and Reconciliation

CUBS accounting follows design principles of simplicity, accuracy, and completeness. This section describes accounting procedures and processes (e.g. bank and general ledger reconciliations and general ledger postings) in detail and provides general examples of accounting entries.

This chapter contains the following sections:

Overview of CUBS Accounting

CUBS accounting follows design principles of simplicity, accuracy, and completeness. To help ensure that these principles are applied during every accounting process, CUBS functions according to the following requirements:

- CUBS uses bank, internal, and BUS accounts.

Bank accounts represent cash held by banks and are associated with a general ledger (GL) account.

Internal accounts are used to record and report transactions for each unit within CUBS. They are established in relation to the CDOL unit numbers.

BUS accounts are used to record the income, expense, or transfer events for transactions which are not associated to a specific internal account.

- CUBS uses subcategories, categories, and category groups to classify transactions.

Subcategories are used to classify income, expense or transfer transactions within CUBS and are associated with specific GL accounts.

Categories are used in CUBS to summarize similar subcategories for accounting and reporting purposes. For example, category - Fast Offering, subcategories – Medical, Housing, etc.

Category groups are a collection of subcategories commonly used by unit type. For example, wards and branches would use one category group and stakes and districts would use another.

- Internal and BUS accounts are associated with category groups. Each subcategory in the category group is associated with a GL account string (Business Unit – Department Identification – Account).
- CUBS uses a double-entry accounting method. All financial transactions have a debit and credit.

The sum of all debits and credits for each transaction must be zero.

The sum of all debits and credits within each BUS must be zero.

The sum of all debits and credits in CUBS must be zero.

The sum of bank, internal and BUS account postings equals zero.

- Posted entries cannot be edited. Corrections are made by offsetting entries.

- Periodically, usually on a daily basis, CUBS accounting transactions will be summarized and posted to the Church GL system currently known as Church Financial Information System (CFIS).

CUBS Accounts

There are three unique account types within CUBS: bank accounts, internal accounts and BUS accounts. These types of accounts have specific functions throughout the accounting life-cycle of a CUBS transaction.

Bank Accounts

Bank accounts represent a record of the increase and decrease of cash due to donation and disbursement activity. Bank accounts represent physical assets and balances in these accounts are carried forward through accounting periods. Bank accounts are identified using a bank account number. Activity in these accounts is reconciled to the activity reported on bank statements for the specified bank account.

Internal Accounts

Each unit in the system is associated with one or more internal accounts. Each internal account will have at least one subcategory associated with the account. Subcategories classify income and expense activity recorded against the internal account. All transactions associated with an internal account will specify at least one subcategory.

Relationship between Bank Account and Internal Account:

Because all donations and disbursements involve the acquisition or the expenditure of an asset, each transaction affects a bank account as well as a related unit internal account. The total of amounts posted to subcategories for each income or expense event should always balance to the total amount of the transaction instruments posted to the cash account.

BUS Accounts

Not all transactions which are recorded in the bank statements are appropriate to associate with a specific unit internal account. The BUS account is used to record

the income, expense, or transfer events for transactions which are not associated to a specific unit.

Subcategories and Category Groups

Subcategories are used to classify transactions within CUBS. One or more subcategories are combined to create a category group. Each internal account is associated with a single category group. The subcategories within a category group depend on the unit type that the internal account is associated with. The category group defines the subcategories available for transactions recorded against the internal account. Category groups assigned to internal accounts for an ecclesiastical unit (i.e. ward) would have a different subset of subcategories than internal accounts for a non-ecclesiastical unit (i.e. farm). For example, a farm would not collect tithing, so the tithing subcategory would not be in the category group assigned to a farm; however, all wards collect tithing, so the tithing subcategory would be available in the category group assigned to a ward. There may be one or more category groups per BUS. Each subcategory in a category group is also associated with a GL account. One category group must be defined as the default category group for each BUS account.

Subcategory Attributes

Subcategory attributes define how a subcategory operates for an internal account or group of internal accounts. Since the attributes and associations to GL accounts are defined at the category group level, it follows that the same subcategory may operate slightly differently or be associated with a different GL account as defined by the different category groups. For example, Humanitarian Aid in the US is assigned a different GL account then international Humanitarian Aid.

Understanding CUBS Transactions

Each transaction recorded in CUBS represents an income or expense to the subcategories specified. There are several transaction types in CUBS and each type of transaction has different detailed information important to understanding the transaction history. The detail appropriate to each transaction type is initially recorded in a transaction details table. Once the transaction is recorded and approved, the CUBS system summarizes one or more transactions based on common parameters and posts a summary transaction to an accounting transaction table.

Four pieces of transaction data are maintained throughout all levels of summarization within CUBS (accounting data is further summarized when reported to the GL):

- BUS
- Subcategory
- Transaction type (donation/disbursement/transfer: used to distinguish how transactions are reported)
- GL account number

The remaining documentation for understanding CUBS transactions contains information on the following transaction types:

- Donations
- Disbursements
- Transfers
- Local Unit Budget Allowance (LUBA)
- Reconciliation Transactions
- Sweeps
- Transfer of Funds Outside of CUBS
- Adjustments
- Internal Account Closing / Splitting BUSs

Donations

A donation transaction occurs when an individual or entity donates an asset to the Church. There are several donation subcategories to which a donor can donate; however, once the transaction detail is recorded, the accounting for the transaction is similar. A debit is made to a bank account and a credit is made to the corresponding subcategories specified by the donor.

Figure 1 An example of a donation entry.

10/20/2008	Cash (Bank Acct A)	$200	
	Tithing (Internal Acct A)		$150
	Fast Offering (Internal Acct A)		$50

Tithing - 4000 (Internal Acct A)	Fast Offering - 4120 (Internal Acct A)	Cash - 1000 (Bank Acct A)
$150	$50	$200

In a typical donation the individual entering the donation creates a donation batch. A batch includes multiple donations. Each donation can contain multiple donation slips, and each donation slip can have multiple donation subcategories specified. Only one donor can be specified for each slip. Multiple transaction instruments can be associated with each donation. The total amount of the transaction instruments must always equal the total amount donated to each donation subcategory. A donation batch can contain multiple deposits. Instruments contained in a donation can be split into several deposits depending on the subcategories specified in the donation and the requirements of the bank. The amount posted to the CUBS cash account is the total deposit amount for each deposit in the batch.

When donation batches are closed and approved, the payment instrument detail is summarized by deposit and the subcategory detail is summarized by subcategory. These summary entries are posted by the CUBS system to the accounting transaction table.

Figure 2 Example of donation batch summary entries.

Donation 1 - Cash instruments include $125 in cash and $75 in check

10/20/2008	Cash (Bank Acct A)	$200	
	Tithing (Internal Acct A)		$150
	Fast Offering (Internal Acct A)		$50

Donation 2 – Cash instruments include $150 in cash

10/20/2008	Cash (Bank Acct A)	$150	
	Tithing (Internal Acct A)		$100
	Fast Offering (Internal Acct A)		$50

Assuming all payment instruments are included in one deposit, and deposits are created at batch close, posting to the CUBS accounts occur as follows:

Summary Posting

```
10/20/2008    Cash (Bank Acct A)                        $350
                  Tithing  (Internal Acct A)                          $250
                  Fast Offering (Internal Acct A)                     $100
```

```
        Tithing - 4000              Fast Offering - 4120            Cash - 1000
        (Internal Acct A)            (Internal Acct A)             (Bank Acct A)
            $250                          $100                        $350
```

If the same scenario existed but cash and check instruments were deposited in separate bank accounts the posting would be as follows:

Donation 1 - Cash instruments include $125 in cash and $75 in check

```
10/20/2008    Cash (Bank Acct A)                        $125
              Cash (Bank Acct B)                        $75
                  Tithing  (Internal Acct A)                          $150
                  Fast Offering (Internal Acct A)                     $50
```

Donation 2 – Cash instruments include $150 in cash

```
10/20/2008    Cash (Bank Acct A)                        $150
                  Tithing (Internal Acct A)                          $100
                  Fast Offering (Internal Acct A)                     $50
```

Summary Posting

```
10/20/2008    Cash (Bank Acct A)                     $275
              Cash (Bank Acct B)                     $75
                  Tithing (Internal Acct A)                    $250
                  Fast Offering (Internal Acct A)              $100
```

```
    Tithing - 4000        Fast Offering - 4120        Cash - 1000          Cash - 1000
    (Internal Acct A)      (Internal Acct A)          (Bank Acct A)        (Bank Acct B)
        $250                   $100                      $275                 $75
```

CFIS Postings

CUBS summarizes the accounting postings by GL account and provides a Journal Voucher (JV) report to CFIS on a daily basis.

```
10/20/2008    Cash - 1000                                    $350
                    Tithing - 4000                                      $250
                    Fast Offering – 4120                                $100
```

```
   Tithing - 4000           Fast Offering - 4120          Cash - 1000
_____        _____        _____
       $250                       $100                      $350
```

Donations in Kind Reallocations

In the United States and Canada, Portia (investment management tool) is the system used to record donations in kind. Donations in kind are non-cash donations such as stocks. CUBS will not record these transactions. However, if a donor states that a portion of the donation needs to be allocated to a subcategory other than tithing, then CUBS will allow the recording of such reallocation. CUBS will create two entries: a credit to the internal account subcategory specified, and a debit to the tithing reallocation subcategory associated with the BUS account.

Figure 3 An example of a donation in kind reallocation entry.

```
10/20/2008    Tithing in Kind (BUS A)                      $250
                    Fast Offering (Internal Acct A)                    $250
```

```
  Tithing in Kind - 4040        Fast Offering - 4120
        (BUS A)                   (Internal Acct A)
_____     _____
        $250                           $250
```

Gift Aid

Gift aid is a donation method used in the United Kingdom that entitles the CAO to receive tax rebates from the United Kingdom tax authorities. Donations are received or deposited into a specific bank account to be used exclusively for gift aid donations. All donations must be backed by a declaration, a signed statement by a donor, authorizing tax to be claimed on the donor's behalf.

CUBS will facilitate the process of claiming tax on individual transactions based on a predefined percentage (the percentage may change from year to year but will remain the same during the whole year). When the tax claimed is received from the tax authorities, the funds will be receipted in CUBS to the original donors.

Original Gift Aid Donations

Gift aid donations are accounted in a similar manner as a standard donation, the cash offset will be to the gift aid bank account as defined at the BUS level.

Figure 4 An example of T-accounting of an original gift aid donation.

Gift Aid Donations Created from Tax Claim

CUBS creates a report based on the original donation and sends the report to the United Kingdom taxing authorities. Once processed, the United Kingdom government provides a lump sum amount which represents an "additional" donation made by each donor included in the report. CUBS processes the payment by comparing it to the original report and crediting a new donation to each donor.

Figure 5 An example of accounting for a gift aid donation created from a tax claim.

Gift Aid Interest

The United Kingdom will accrue interest for time elapsed between when donations were reported and when money was disbursed. The amount credited to interest is identified by CUBS and is accounted for by crediting a gift aid interest subcategory on the BUS account and debiting the related external account.

Figure 6 An example of accounting for a gift aid donation created from a tax claim.

| 10/20/2008 | Cash (Bank Acct A) | | $4,500 | |
| | Gift Aid Interest (BUS Acct) | | | $4,500 |

Cash Gift Aid - 1000 (Bank Acct A)	Tithing - 4000 (Internal Acct A)	Gift Aid Interest - 4201 (BUS Acct)	Gain/Loss - 4221 (BUS Acct)
(1) $10,000	$10,000 (1)		
(2) $4,500		$4,500 (2)	
$14,500	$10,000	$4,500	

Gift Aid Gain/Loss

After all donations are credited to existing donors and related interest charges are credited to the BUS account, there may be a difference in the calculations versus the actual lump sum. In this case the difference will be credited or debited to a gain or loss subcategory on the BUS account.

Figure 7 An example of T-accounting for a gift aid gain/loss.

| 10/20/2008 | Cash (Bank Acct A) | | $50 | |
| | Gain/Loss (BUS Acct) | | | $50 |

Cash Gift Aid - 1000 (Bank Acct A)	Tithing - 4000 (Internal Acct A)	Gift Aid Interest - 4201 (BUS Acct)	Gain/Loss - 4221 (BUS Acct)
(1) $10,000	$10,000 (1)		
(2) $4,500		$4,500 (2)	
(3) $500			$500 (3)
$15,000	$10,000	$4,500	$500

Disbursements

Disbursements represent a decrease in cash. Disbursements are made to a payee and can be recorded against multiple subcategories. A disbursement only contains one payment instrument. There are several variations on disbursements based on where the disbursement is made (i.e. local unit or CAO) and what instrument is used.

CAO Disbursements

Disbursements at the CAO are executed using two methods: AP voucher disbursements and expense distributions.

CAO AP Voucher Disbursements

AP voucher disbursements are requests for disbursements from the CAO that are routed to Accounts Payable through an AP voucher. The finance department will issue the check and account for the decrease in cash in their accounting system. CUBS must account for the disbursement by debiting the appropriate internal account subcategory and crediting a clearing account subcategory in the BUS account category group.

Figure 1 An example of a CAO AP voucher disbursements entry.

CUBS

| 10/20/2008 | Fast Offering Medical (Internal Acct A) | $250 | |
| | A/P Clearing Account (BUS A) | | $250 |

Fast Offering Medical - 5941 (Internal Acct A)	AP Clearing Account - 2113 (BUS Acct A)
$250			$250

CFIS

Fast Offering Medical - 5941	AP Clearing Account - 2113	Cash - 1000
(1) $250		$250 (1)		
$250		$250		

Accounts Payable Disbursement (CFIS Only):

10/20/2008   5941 (Fast Offering Assistance) $250
                      2113 (A/P) $250

Fast Offering Medical - 5941	AP Clearing Account - 2113	Cash - 1000
(1) $250	$250 (1) (2) $250	$250 (2)
$250	$0	$250

Expense Distributions

Expense distributions are requests for transfers that are typically issued through the CAPS or its replacement system. These requests are accounted for similar to the AP voucher disbursements; however, the clearing account will be specific to the department requesting the distributions.

The clearing account will be based on the BUS and the source or destination designated. CAPS will provide a valid subcategory for the clearing account charges. CUBS will validate that the subcategory is valid for the BUS default category group and create the necessary transactions.

Figure 2 Example of expense distributions entries.

CUBS

10/20/2008   Ward Missionary Donation (Internal Acct A) $250
                      Missionary Clearing (BUS Acct A) $250

Ward Missionary - 4105 (Internal Acct A)	Missionary Clearing – 2550 (BUS Acct A)
$250	$250

CFIS

CUBS transactions are reported to CFIS.

Cash - 1000	JP Morgan Payables - 2125	Gain/Loss Exchange - 5462
	$9300 (1)	
$0	$9300	$0

CAPS subsequently debits the offset account and credits the general missionary support income account in CFIS.

10/20/2008	2550 (Missionary Clearing)	$250	
	4104 (General Missionary Support)		$250

Ward Missionary – 4105		Missionary Clearing – 2550		General Missionary - 4104	
(1) $250			$250 (1)		
		(2) $250			$250 (2)
$250			$0		$250

Unit Disbursements

When units record a disbursement in MLS, the accounting for the disbursement depends on the transaction method specified. The four primary transaction methods are electronic disbursements, check disbursements, working fund disbursements, and card disbursements.

Electronic Disbursements

Electronic disbursements are disbursements requested by the local unit, but fed to CUBS in order to execute the disbursements. There are several methods for executing electronic disbursements but the accounting does not differ. A debit is made to the expense categories specified in the disbursement transaction and a credit for the entire amount is made to the bank account associated with the internal account for the specified transaction method. Electronic fund transfer (EFT) transactions are posted to the CUBS accounting table when the EFT file is created and not immediately after approval.

Figure 3 An example of an electronic disbursements entry.

10/20/2008	Fast Offering - Medical (Internal Acct A)	$250	
	Cash (Bank Acct A)		$250

Fast Offering Medical - 5941 (Internal Acct A)		Cash - 1000 (Bank Acct A)	
$250			$250

Check Disbursements

Check disbursements are disbursements executed by the local internal account and reported to CUBS through MLS. A debit is made to the expense categories specified in the disbursement transaction and a credit for the entire amount is made to the bank account associated with the internal account for the check transaction method. Check disbursements recorded in MLS are posted to the CUBS accounting table when the MLS file is received and processed by CUBS.

Table 4 An example of an MLS check disbursement entry.

| 10/20/2008 | Fast Offering - Medical (Internal Acct A) | $250 | |
| | Cash (Bank Acct A) | | $250 |

Fast Offering Medical - 5941 (Internal Acct A)	Cash - 1000 (Bank Acct A)
$250	$250

Working Fund Units

Units designated as working fund units make disbursements in cash. These units are typically in remote areas of the world that lack convenient access to banking services. In these cases it is necessary to allow the units to make disbursements directly in cash. Working fund units are given a sum of money referred to as the "Working Fund Amount" which they use to make disbursements. Many times these units do not have MLS so they will record disbursements manually and submit disbursement transaction reports to the CAO. The CAO will manually enter the reported transaction into CUBS for the units. The working fund subcategory is credited similar to the cash account in a standard disbursement. When the working fund subcategory balance reaches a specified level the CAO will issue funds to the unit to replenish the working fund amount.

Establishing a Working Fund

Working fund units are given an imprest or fixed amount of cash from which they can make disbursements. This sum is recorded in CUBS as a debit to the working fund subcategory for a unit's internal account and increases the balance of that account. A corresponding credit is recorded against the working fund payables

subcategory. Funds are physically transferred to the unit from the payables system used in the Finance Department.

Figure 5 An example of establishing a working fund entry.

CUBS

Establishing the working fund in CUBS:

| 10/20/2008 | Working Fund (Internal Acct A) | $1,000 | |
| | Working Fund Payables (BUS A) | | $1,000 |

Working Fund - 1220 (Internal Acct A)	Working Fund Payables - 2115 (BUS A)
$1,000	$1,000

CFIS

Establishing the working fund in CFIS:

| 10/20/2008 | 1220 (Working Fund) | $1,000 | |
| | 2115 (Working Fund Payables) | | $1,000 |

Working Fund Payables - 2115	Working Fund -1220	A/P Bank Account - 1000
$1,000 (1)	(1) $1,000	
$1,000	$1,000	

Accounts Payable Disbursement to Unit:

| 10/20/2008 | 2115 (Working Fund Payables) | $1,000 | |
| | 1000 (A/P Bank Account) | | $1,000 |

Working Fund Payables - 2115	Working Fund - 1220	A/P Bank Account - 1000
$1,000 (1)	(1) $1,000	
(2) $1,000		$1,000 (2)
$0	$1,000	$1,000

Working Fund Disbursements and Reimbursements

As a working fund unit makes disbursements, the pool of cash allotted to the unit is reduced. This necessitates the CAO to replenish the cash pool by distributing cash to the unit. To replenish the cash of a working fund the unit provides a list of disbursement transactions to the CAO. The CAO enters these disbursements into

CUBS as a disbursement batch. Debits to the disbursement subcategories for the internal account are recorded for each disbursement in a batch and a corresponding credit is made to the working fund payables subcategory for the BUS account. Once the batch is closed and approved the voucher is routed to AP which handles the physical reimbursement to the unit.

Once expenses are recorded, the Finance Department prepares an AP payment voucher that is routed to Accounts Payable which handles the physical reimbursement to the unit. A debit to the working fund payables subcategory is recorded for the total replenishment amount and a corresponding credit is made to the Finance Department cash account.

Figure 6 An example of a working fund disbursements entry.

CUBS - Recording Disbursements:

CFIS - Recording Disbursements:

Figure 7 An example of a working fund reimbursements entry.

Card Disbursements

For specific countries a purchase card is distributed to the local leader in order to facilitate expenditures. In these cases the local unit leader is able to make a Point of Sale (POS) transaction or withdraw cash from an Automated Teller Machine (ATM). The transaction is reported to the card issuer immediately, and on a daily basis the card issuer reports all transactions to the Church. When CUBS processes this file, transactions are summarized by internal account and posted as a debit to the cash in hand subcategory and a credit to a clearing account. The balance of the cash in hand subcategory is unique to each internal account and the clearing account belongs to the associated BUS.

Initiating a Card Transaction

The unit leader initiates a card transaction by swiping the card at a POS terminal or using the card at an ATM. Transactions are reported from JPMorgan Chase (JPMC) to CUBS in a daily batch file. CUBS processes all transactions in the batch and makes entries by debiting each internal accounts Cash in Hand subcategory and crediting the JP Morgan Clearing subcategory for the BUS.

Figure 8 An example of initiating a card transaction entry.

10/20/2008	Cash in Hand (Internal Acct A)	$100	
	Cash in Hand (Internal Acct B)	$150	
	JP Morgan Clearing (BUS A)		$ 250

Cash in Hand - 1200 (Internal Acct A)	Cash in Hand - 1200 (Internal Acct B)	JP Morgan Payables – 2125 (BUS A)
$100	$150	$250

Recording Expenditures

The unit leader records disbursement transactions. CUBS records the transactions by posting a debit to the subcategories specified in the expense record and posting a credit to the cash in hand subcategory.

Figure 9 An example of recording expenditures in MLS entry.

10/20/2008	Fast Offering: Medical (Internal Acct A)	$30	
	Budget (Internal Acct A)	$50	
	Cash in Hand (Internal Acct A)		$80

Cash in Hand - 1200 (Internal Acct A)		Fast Offering Medical - 5941 (Internal Acct A)		Budget - 5909 (Internal Acct A)	
(1) $100					
	$80 (2)	(2) $30		(2) $50	
$20					

Redeposit of Excess Cash

If a leader withdraws more cash than needed for expenses then they can redeposit the excess cash. In this case the leader will initiate a deposit against the cash in hand subcategory. CUBS records the transaction by posting a credit to cash in hand and a debit to the cash account associated with the internal account.

Figure 10 An example of a redeposit of excess cash entry.

| 10/20/2008 | Cash (Bank Acct A) | $20 | |
| | Cash in Hand (Internal Acct A) | | $20 |

Cash in Hand - 1200 (Internal Acct A)		Cash - 1000 (Bank Acct A)	
(1) $100			
	$80 (2)		
	$20 (3)	(3) $20	
$ 0		$20	

CFIS Posting

The postings to the Cash in Hand subcategory in the CFIS JV are summarized to a single JV line.

10/20/2008	1200 (Cash in Hand)	$150	
	5941 (Fast Offering Medical)	$30	
	5909 (Budget)	$50	
	1000 (Cash)	$20	
	2125 (JP Morgan Payables)		$ 250

1200 (Cash in Hand)	5941 (Fast Offering Medical)	5909 (Budget)	1000 (Cash)	2125 (JP Morgan Payables)
$150	$30	$50	$20	$250

End of Month Currency Translation Adjustment

At the end of the billing period the card issuer presents a bill for all period transactions to Card Services. Card Services pays this bill in USD and records the payments in CFIS. Card Services reports the payment and transactions to a Headquarters CUBS user responsible for monitoring the card accounting. Because the bill was paid in USD but original transactions were reported to CFIS in local currency the CUBS user has to calculate a foreign currency gain or loss. The CUBS user runs an end of period report that lists a total of all transactions recorded in CUBS and computes a total in the local currency as well as USD. Since the local currency amount was reported to CFIS, the report converts this amount to USD using the current exchange rate in Master Data Management (MDM). If the converted USD amount is over the amount reported then an entry to CFIS must be posted for the difference to record the translation gain. If the converted USD amount is under the amount reported then an entry to CFIS must be posted for the difference to record the translation loss.

CFIS

The JP Morgan Payables account has accumulated all transactions throughout the month in the currency of the Country/BUS. These transactions are translated to a USD amount by CFIS at the time of CFIS posting and recorded against the JP Morgan Payables account.

Cash - 1000	JP Morgan Payables - 2125	Gain/Loss Exchange - 5462
	$9300 (1)	
$0	$9300	$0

The Card Processor sends Card Services a bill, denominated in USD, for the amount of all transactions in the previous billing cycle. Card Services pays JP Morgan in USD for the full amount of the bill. A debit is made to the JP Morgan Payables account and a credit is made to A/P bank account. CFIS translates the USD amount to the currency of the Country/BUS of the JP Morgan accounts.

```
10/20/2008    JP Morgan Clearing - 2125                    $9000
                    A/P Bank Account - 1000                          $9000
```

Cash - 1000	JP Morgan Payables - 2125	Gain/Loss Exchange - 5462
	$9300 (1)	
$9000 (2)	(2) $9000	
$9000	$300	

CUBS user runs the DBU-003 report which accepts the JP Morgan billed amount as an input and provides the suggested Gain/Loss on exchange amount as an output. This amount is calculated by summing the total BUS currency transaction amount of all transactions in the billing cycle and applying the current exchange rate to translate the amount to USD. The report nets the billed amount with the translated amount to determine the Gain/Loss on exchange.

Exchange Loss - If the billed amount is greater than the translated amount, a loss on exchange has occurred and the Gain/Loss Exchange account is debited while the JP Morgan Clearing account is credited.

Exchange Gain - If the billed amount is less than the translated amount, a gain on exchange has occurred and the Gain/Loss Exchange account is credited while the JP Morgan Clearing is debited.

A CFIS user will make the appropriate entries directly to CFIS. In this scenario, a gain has occurred and the Gain/Loss Exchange account is Credited.

```
10/20/2008    JP Morgan Clearing - 2125                    $300
                    Gain/Loss Exchange - 5462                        $300
```

Cash - 1000	JP Morgan Payables - 2125	Gain/Loss Exchange - 5462
	$9300 (1)	
$9000 (2)	(2) $9000	
	(3) $300	$300 (3)
$9000	$0	$300

Transfers

The term "Transfers" is a generic term to refer to any transaction that increases the balance of one or more accounts while simultaneously decreasing the balance for an equal amount for other accounts. CUBS has several mechanisms that allow the user to accomplish transfers depending on the business need. Regardless of the mechanism, transfer transactions will not affect the net cash balance of CUBS and all accounts affected within a transfer transaction will be within the same BUS.

Intra-BUS Subcategory Transfers

Intra-church transfers occur between internal accounts and/or the BUS account within the same BUS. These transactions involve an increase in balance in one subcategory and an equal decrease in balance of another subcategory. Intra-BUS subcategory transfers must be between subcategories within the same category and have a net zero affect on the GL accounting

Figure 1 An example of an intra-BUS subcategory transfer entry.

| 10/20/2008 | Young Women (Internal Acct A) | $250 | |
| | Young Women (Internal Acct B) | | $250 |

Young Women - 5909 (Internal Acct A)	Young Women - 5909 (Internal Acct B)
$250		$250

Teller Entries

Teller entries provide the user a tool to perform direct debits and credits to nearly any account within CUBS. A teller entry batch comprises one or many teller entry transactions. Each teller entry transaction is a balanced accounting transaction consisting of a debit and credit for equal amounts. The user can select any bank account reconciled within CUBS, and any BUS account/subcategory or internal account/subcategory combination that is associated with a category group. Unlike Intra-BUS subcategory transfers, teller entries can be made across categories. Accounts selected must be within the same BUS. Depending on the type of accounts used (bank, internal, BUS), net GL accounts may or may not be affected.

Figure 2 Example of teller entry entries.

Teller Entry between Internal Account and Internal Account:

10/20/2008   Budget (Internal Acct A) $250
                    Budget (Internal Acct B) $250

```
     Budget - 5909                    Budget - 5909
    (Internal Acct A)                (Internal Acct B)
   _____            _____
        $250 |                          $250 |
             |                               |
             |                               |
```

Teller Entry between Internal Account and BUS Account:

10/20/2008   Budget (Internal Acct A) $250
                    Budget (BUS A) $250

```
     Budget - 5909                    Budget - 5909
    (Internal Acct A)                   (BUS A)
   _____            _____
        $250 |                          $250 |
             |                               |
             |                               |
```

Teller Entry between Internal Account and Bank Account:

10/20/2008   Budget (Internal Acct A) $250
                    Cash (Bank Acct B) $250

```
     Budget - 5909                    Cash - 1000
    (Internal Acct A)                (Bank Acct B)
   _____            _____
        $250 |                          $250 |
             |                               |
             |                               |
```

Equity Transfers

Intra-church transfers involving a zero-balance subcategory and the equity subcategory for the BUS account are executed at least annually to reduce the balance of the zero balance subcategories associated with the BUS account to zero. These transactions are similar to the standard Intra-BUS subcategory transfers with the exception that they always involve the equity subcategory for the BUS account. Whether the equity subcategory is debited or credited depends on the balance of the subcategory.

A BUS account subcategory that is only used to record donations would have a credit balance at the end of the year. In this case a debit for the total balance would be made to the BUS account subcategory and a corresponding credit for the amount would be made to the equity subcategory on the BUS account.

A BUS account subcategory that is only used to record disbursements would have a debit balance at the end of the year. In this case, a credit would be made to the BUS account subcategory and a debit for the same amount to the equity subcategory on the BUS. If the subcategory is used to record donations and disbursements then the accounting would depend on whether the subcategory has a debit or credit balance at the end of the year.

Equity transfer transactions do not create additional accounting in CFIS. The same GL account is used for both the debit and credit transactions, creating net zero accounting transaction when reported to CFIS.

Figure 3 Example of equity transfer entries for donation subcategories (credit balance):

CUBS

| 10/20/2008 | Tithing (BUS A) | | $250 | |
| | Equity (BUS A) | | | $250 |

Tithing - 4000 (BUS Acct A)	Equity - 4000 (BUS Acct A)
$250	$250

CFIS

| 10/20/2008 | 4000 (Tithing) | | $250 | |
| | 4000 (Equity) | | | $250 |

Tithing – 4000

$250	$250
	$ 0

Figure: Example of equity transfer entries for disbursement subcategories (debit balance):

CUBS

| 10/20/2008 | Equity (BUS A) | | $250 | |
| | Fast Offering - Medical (BUS A) | | | $250 |

Fast Offering Medical - 5941 (BUS Acct A)	Equity - 5941 (BUS Acct A)
$250	$250

CFIS

| 10/20/2008 | 5941 (Equity) | $250 | |
| | 5941 (Fast Offering Medical) | | $250 |

Fast Offering Assistance -
5941

$250	$250
	$0

Local Unit Budget Allowance (LUBA)

LUBA provides general Church funds to pay for the activities and programs of local units. The process to allocate these funds is an authorization to spend.

Budget Allowance

The initial allowance is the process by which CUBS provides the internal account with the authorization to disburse a specified amount. The allocation does not create accounting in the GL. However, internal CUBS accounting entries are recorded against the internal account budget subcategory and the BUS account budget allocations subcategory in order to allow the system to track expenditures against allocations and track remaining balances.

Following this process will allow CUBS to report the remaining allocation for an internal account or the BUS as a whole at any point in time by reporting on the balances of the subcategories associated with the budget category. CUBS can report the year to date expenditures of an internal account or BUS by running standard transaction reports for the desired period of time.

Table 1 Example of a budget allowance entries:

CUBS

| 10/20/2008 | BUS Budget Allowance (BUS Acct A) | $1,000 | |
| | Budget Allowance (Internal Acct A) | | $1,000 |

Budget Allowance - 5909 (Internal Acct A)	BUS Budget Allowance - 5909 (BUS Acct A)
$1,000	$1,000

CFIS

10/20/2008	5909 (Budget Allowance)	$1,000	
	5909 (BUS Budget Allowance)		$1,000

GL Account -
5909

$1,000	$1,000
	$0

Disbursements from Budget

Disbursements from budget are accounted for in the same manner as any other disbursement and the accounting treatment depends on the transaction instrument.

Figure 2 Example of disbursements from budget entries:

CUBS

10/20/2008	Budget (Internal Acct A)	$250	
	Cash (Bank Acct A)		$250

Budget - 5909 (Internal Acct A)	Cash - 1000 (Bank Acct A)
$250	$250

Reconciliation Transactions

Reconciliation transactions include write-offs, bank reported interest, and bank reported fees. These transactions are always recorded as part of a match record and are not originally recorded in CUBS as part of a donation, disbursement, or transfer. A match record is created when bank statement transactions are matched with CUBS transactions while performing the bank statement reconciliation.

Write-offs

Write-offs are recorded when a user attempts to match bank transactions with CUBS reported transactions during the bank reconciliation process. If there is a difference between the total amount of the CUBS transactions selected and the

total amount of the bank transactions selected then CUBS will automatically create a write-off transaction for the difference if the amount is within thresholds established in the bank and BUS account configuration. The write-off ensures that the net amounts of the selected CUBS transactions and the Bank transactions equal zero. If CUBS must debit the cash account to balance the transaction then the write-off represents a gain. If CUBS must credit the cash account to balance the transactions then the write-off represents a loss.

Figure 1 Example of write-off entries:

Gain

10/20/2008	Cash (Bank Acct A)	$250
	Write-Offs (BUS A)	$250

Write-Offs - 5460 (BUS Acct A)	Cash - 1000 (Bank Acct A)
$250	$250

Loss

10/20/2008	Write-Offs (BUS A)	$250
	Cash (Bank Acct A)	$250

Write-Offs - 5460 (BUS Acct A)	Cash - 1000 (Bank Acct A)
$250	$250

Interest and Fees

Interest and fees are transactions initiated by the bank that affect the net-cash of the BUS but are not initially recorded in CUBS. CUBS typically identifies these transactions during the auto-match processing of the bank statement or through the manual match process. Interest transactions typically represent an increase in net-cash compared to what is recorded in CUBS; the accounting for interest transactions is similar to accounting for a write-off that represents a gain. Fee transactions typically represent a decrease in net-cash compared to what is recorded in CUBS; the accounting for fee transactions is similar to the accounting for write-offs that represent a loss.

Figure 2 Example of interest and fee entries:

Interest

10/20/2008   Cash (Bank Acct A) $250
                    Interest (BUS A) $250

        Interest - 4200   Cash - 1000
        (BUS Acct A)   (Bank Acct A)
              $250 $250

Fee

10/20/2008   Fee (BUS A) $250
                    Cash (Bank Acct A) $250

        Fee - 5461   Cash - 1000
        (BUS Acct A)   (Bank Acct A)
              $250 $250

Post from Bank

Post from Bank are transactions initiated when CUBS receives a bank statement. Certain Units do not have MLS or an alternative method for reporting transactions and are marked as "Post from Bank" in the Internal Account setup. The reported side of unit transactions are automatically created in CUBS from its corresponding bank data. Units using this process must be managed by a Church Department whose accounts are reconciled and overseen by its controller. When the bank statement is received for these Internal Accounts, the CUBS automatch process identifies transactions associated with Post from Bank Internal Accounts and creates a reconciliation transaction. The transaction created is a Debit to the Bank Statement and a Credit to the Default Subcategory designated on the Internal Account record.

Figure 3 Example post from bank entries:

Deposit

10/20/2008   Cash (Bank Acct A) $250
                      Default Subcategory (Int. Acct. A) $250

Default Subcategory - 4200   Cash - 1000
    (Int. Acct. A)   (Bank Acct A)
        $250 $250

External Account Sweeps

Manual and automatic sweeps are executed against external deposit accounts in order to consolidate funds and transfer funds to investment accounts.

Consolidation of Funds within the BUS

Periodically funds are swept from bank deposit accounts and consolidated into bank concentration accounts. These transactions involve transfers of assets and do not represent an increase or decrease in total funds. Accounting entries to record consolidation sweeps involve debiting the cash account that is receiving the consolidation funds and crediting the cash account from which funds are being transferred .

The amount of these transfers will be calculated based on rules defined at the bank account level. These amounts will not always match the exact amount deposited.

Figure 1 Figure: Example of consolidation of funds within the BUS entries:

For a donation of $150 and a subsequent sweep to consolidate funds creates the following two transactions:

Donation Transaction

10/20/2008   Cash (Bank Acct A) $150
                      Tithing (Internal Acct A) $100
                      Fast Offering (Internal Acct A) $50

Tithing - 4000   Fast Offering - 4120   Cash - 1000   Cash - 1000
(Internal Acct A)   (Internal Acct A)   (Bank Acct A)   (Bank Acct B)
        $100 (1) $50 (1)   (1) $150
        $100 $50 $150

Sweep Transaction

| 10/21/2008 | Cash (Bank Acct B) | | $150 | |
| | Cash (Bank Acct A) | | | $150 |

Tithing - 4000 (Internal Acct A)	Fast Offering - 4120 (Internal Acct A)	Cash - 1000 (Bank Acct A)	Cash - 1000 (Bank Acct B)
$100 (1)	$50 (1)	(1) $150	
			$150 (2)	(2) $150	
$100	$50	$ 0	$150

Bank Initiated Sweeps

Bank initiated sweeps are sweep transactions that are executed by the bank against zero balance bank accounts (ZBA). ZBAs are accounts in which the bank maintains a zero balance by transferring funds in or out of the account. Within CUBS, the relationship between these accounts is maintained. A ZBA account must have a funding and target account specified. The funding account is the account that transfers money to the ZBA account in cases when the account is in deficit at the end of day. The target account is the account in which excess money is transferred to in cases when the account has a surplus at the end of day. The target and funding account can be the same account.

Bank initiated sweeps are communicated to CUBS through the bank statements. CUBS identifies these transactions during the auto-match process. CUBS uses teller entries to account for these transactions.

Figure 2 Example of bank initiated sweeps entries:

Transfers from Funding Account to CUBS Bank Account

CUBS

| 10/20/2008 | Cash (Bank Acct A) | $250 | |
| | Funding Clearing (BUS A) | | $250 |

Cash - 1000 (Bank Acct A)	Funding Clearing - 1096 (BUS A)
$250	$250

CFIS

Account for Deposit of Cash in CUBS Bank Account (entries come from CUBS)

```
10/20/2008    1000 (Bank Acct A)                    $250
                    1096 (Funding Clearing)                    $250
```

```
            1000                          1096                          1000
       (Bank Acct A)                (Funding Clearing)          (Funding Bank Account)
    (1)  $250                              $250  (1)
    ───────────────              ───────────────              ───────────────
         $250                              $250
```

Account for Disbursement of Cash from Funding Bank Account (CFIS Only)

```
10/20/2008    1096 (Funding Clearing)                  $250
                    1000 (Funding Bank Acct)                  $250
```

```
            1000                          1096                          1000
       (Bank Acct A)                (Cash Transfer)            (Funding Bank Account)
    (1)  $250                              $250  (1)
                                    (2)  $250                          $250  (2)
    ───────────────              ───────────────              ───────────────
         $250                              $0                          $250
```

Transfers from CUBS Bank Account to Investment Account

CUBS

```
10/20/2008    Investment Clearing (BUS A)              $250
                    Cash (Bank Acct A)                          $250
```

```
          Cash 1000                  Investment Clearing - 1096
       (Bank Acct A)                        (BUS A)
                 $250                        $250
    ───────────────              ───────────────
```

CFIS

Account for Deposit of Cash in Investment Account (entries come from CUBS)

```
10/20/2008    1096 (Investment Clearing)              $250
                    1000 (Bank Acct A)                          $250
```

```
            1000                          1096                          1000
       (Bank Acct A)              (Investment Clearing)      (Investment Bank Account)
                 $250  (1)        (1)  $250
    ───────────────              ───────────────              ───────────────
         $250                              $250
```

Account for Deposit of Cash into Investment Bank Account (CFIS Only)

```
10/20/2008    1000 (Funding Bank Acct)                    $250
                     1096 (Funding Clearing)                        $250

          1000                           1096                            1000
     (Bank Acct A)                  (Cash Transfer)            (Investment Bank Account)
                $250  (1)        (1)  $250
                                               $250  (2)          (2)  $250
                $250                    $0                               $250
```

Transfer of Funds Outside of CUBS

Once funds are consolidated into a central account they are transferred to investment accounts that are not recorded by CUBS. This represents the transfer of an asset outside the system. CUBS recognizes investment and funding accounts that have been recorded in Infoguide but the accounts are not associated with a BUS in CUBS. Therefore, accounting entries will not be directly posted to these accounts.

Two subcategories have been created to handle transactions involving investment and funding accounts; these subcategories are included in the BUS category group. In these cases, since a bank account outside of CUBS is involved, the GL account recorded in Infoguide for the investment or funding account involved in the transaction is used instead of a GL account associated with the subcategory in the BUS category group.

Sweeps Involving Funding Accounts

Accounting entries to record transfers from funding accounts to CUBS controlled accounts involve debiting the cash account to which funds are being transferred, and crediting the funding subcategory for the BUS affected.

Figure 1 An example of an entry for sweeps involving funding accounts:

In the case of a CUBS bank account receiving funding from a source outside of CUBS, the accounting entries will be as follows:

CUBS

10/20/2008   Cash (Bank Acct A) $250
                       Funding Clearing (BUS A) $250

        Cash - 1000   Funding - 1096
        (Bank Acct A)   (BUS A)
            $250| |$250

CFIS

Account for Deposit of Cash in CUBS Bank Account (entries come from CUBS)

10/20/2008   1000 (Bank Acct A) $250
                       1096 (Funding Clearing) $250

        1000   1096   1000
    (Bank Acct A)   (Funding Clearing)   (Funding Bank Account)
    (1) $250| |$250 (1)

        $250| |$250

Account for Disbursement of Cash from Funding Bank Account (CFIS Only)

10/20/2008   1096 (Funding Clearing) $250
                       1000 (Funding Bank Acct) $250

        1000   1096   1000
    (Bank Acct A)   (Cash Transfer)   (Funding Bank Account)
    (1) $250| |$250 (1)
                              (2) $250| |$250 (2)
        $250| $0| |$250

Sweeps Involving Investment Accounts

Accounting entries to record transfers from CUBS controlled accounts to investment accounts involve debiting the investment subcategory for the BUS affected and crediting the cash account from which funds are being transferred.

Figure 2 An example of an entry for sweeps involving investment accounts:

In the case of a CUBS bank account transferring money to an account outside of CUBS the entry would be as follows:

Transfers from CUBS Bank Account to Investment Account

CUBS

| 10/20/2008 | Investment Clearing (BUS A) | $250 | |
| | Cash (Bank Acct A) | | $250 |

```
        Cash - 1000                Investment Clearing - 1096
       (Bank Acct A)                      (BUS A)
    _____        _____
          $250                        $250
    _____        _____
          $250
```

CFIS

Account for Deposit of Cash in Investment Account (entries come from CUBS)

| 10/20/2008 | 1096 (Investment Clearing) | $250 | |
| | 1000 (Bank Acct A) | | $250 |

```
        1000                    1096                       1000
   (Bank Acct A)          (Investment Clearing)     (Investment Bank Account)
 _____       _____         _____
    $250  (1)            (1)  $250
 _____       _____         _____
    $250                     $250
```

Account for Deposit of Cash into Investment Bank Account (CFIS Only)

| 10/20/2008 | 1000 (Funding Bank Acct) | $250 | |
| | 1096 (Funding Clearing) | | $250 |

```
        1000                    1096                       1000
   (Bank Acct A)           (Cash Transfer)          (Investment Bank Account)
 _____       _____         _____
    $250  (1)            (1)  $250
                                $250  (2)          (2)  $250
 _____       _____         _____
    $250                     $0                        $250
```

Adjustments

Once posted an accounting entry cannot be altered. Adjustment transactions involve creating new debit and credit entries which adjust the net effect of the original transaction. As with all transactions the net of debits and credits must equal zero.

Donation Adjustments

Donation adjustments occur when the donor, date, or subcategories of the original transaction was recorded inaccurately. Donations adjustments are processed differently depending on whether or not the net cash in a BUS is affected by the adjustment.

Donor, Date or Subcategory Adjustments

Donation adjustments with no affect on the net cash of the BUS:

In this scenario a donation has been made that only affects account balances in one BUS. The adjustment does not affect the net cash of the BUS but only the allocations made to the subcategories. A debit is made to the subcategory(s) whose balance needs to be reduced and a corresponding credit entry(s) is made to the subcategory(s) whose balance needs to be increased.

Since there was no effect on the cash assets the cash account is unaffected in these transactions.

Figure 1 An example of a donation adjustment entry:

Original donation entry:

10/20/2008	Cash (Bank Acct A)	$200	
	Tithing (Internal Acct A)		$150
	Fast Offering (Internal Acct A)		$50

Tithing - 4000 (Internal Acct A)	Fast Offering - 4120 (Internal Acct A)	Cash - 1000 (Bank Acct A)
$150	$50	$200

 Donor subsequently requests that the donation be reallocated to $100 tithing and $100 fast offering:

10/20/2008	Tithing (Internal Acct A)	$150	
	Fast Offering (Internal Acct A)	$50	
	Tithing (Internal Acct A)		$100
	Fast Offering (Internal Acct A)		$100

Tithing - 4000 (Internal Acct A)	Fast Offering - 4120 (Internal Acct A)	Cash - 1000 (Bank Acct A)
$150 | $100	$50 | $100	

Donation Adjustments that affect the net cash of the BUS:

In this scenario a donation has been made to more than one BUS and the payment instruments have been deposited. The subsequent adjustment affects both the donation subcategories as well as the cash accounts. In this case, accounting entries are made which effectively negate the affect the original transaction had on all CUBS accounts involved. After the original transaction has been reversed, an additional entry is made that allocates the funds appropriately. If an adjustment affects the net-cash position of multiple BUSs, a physical transfer of funds must take place for the net amount of the adjustment. An ACH must be made to transfer funds to the cash account with a net debit and from the cash account with a net credit.

Figure 2 An example of a donation adjustment entry that affects the net cash of the BUS:

Original donation entry:

10/20/2008	Cash (Bank Acct A)	$150	
	Tithing (Internal Acct A)		$150
	Cash (Bank Acct B)	$50	
	Fast Offering (Internal Acct B)		$50

BUS A

Tithing - 4000 (Internal Acct A)	Cash - 1000 (Bank Acct A)
$150	$150

BUS B

Fast Offering - 4120 (Internal Acct B)	Cash - 1000 (Bank Acct B)
$50	$50

The tithing donation is recorded and the donor subsequently requests that the donation be reallocated to $100 to tithing and $100 in fast offering:

Reverse Original Donation:

10/20/2008	Tithing (Internal Acct A)	$150	
	Cash (Bank Acct A)		$150
	Fast Offering (Internal Acct B)	$50	
	Cash (Bank Acct B)		$50

BUS A

Tithing - 4000 (Internal Acct A)	Cash - 1000 (Bank Acct A)
$150 (1)	(1) $150
(2) $150	$150 (2)
$0	$0

BUS B

Fast Offering - 4120 (Internal Acct B)	Cash - 1000 (Bank Acct B)
$50 (1)	(1) $50
(2) $50	$50 (2)
$0	$0

Create New Donation:

| 10/20/2008 | Cash (Bank Acct B) | $100 | |
| | Tithing (Internal Acct A) | | $100 |

| 10/20/2008 | Cash (Bank Acct B) | $100 | |
| | Fast Offering (Internal Acct B) | | $100 |

BUS A

Tithing - 4000 (Internal Acct A)		Cash - 1000 (Bank Acct A)	
	$150 (1)	(1) $150	
(2) $150			$150 (2)
	$100 (3)	(3) $100	
	$100		$100

BUS B

Fast Offering - 4120 (Internal Acct B)		Cash - 1000 (Bank Acct B)	
	$50 (1)	(1) $50	
(2) $50			$50 (2)
	$100 (3)	(3) $100	
	$100		$100

Since this transaction affects the net cash of BUS A by a $50 credit and the net cash of BUS B by a $50 debit a manual ACH must be created to transfer $50 from Bank Account A (BUS A) to Bank Account B (BUS B). The corresponding reduction of funds recorded in Bank Account A's bank statement and the increase in funds recorded in Bank Account B's bank statement would be reconciled to the transaction activity in the respective cash accounts.

Donation Instrument Adjustments

The process for donation instrument adjustments typically occurs when a donor's check has been returned for non-sufficient funds (NSF). This scenario requires an adjustment to the cash account debited and the subcategories credited when the payment instrument was recorded. Accounting entries to record adjustments due to NSF checks require a debit be made to the subcategories and a credit to the cash account for the amount of the original transaction.

Figure 3 An example of a donation instrument adjustment entry:

Original donation entry, donation instrument is a $200 check:

10/20/2008	Cash (Bank Acct A)	$200	
	Tithing (Internal Acct A)		$150
	Fast Offering (Internal Acct A)		$50

Tithing – 4000 (Internal Acct A)	Fast Offering - 4120 (Internal Acct A)	Cash – 1000 (Bank Acct A)
$150	$50	$200

Check is subsequently returned for NSF, an adjustment is made to reverse the transaction:

```
10/21/2008    Tithing (Internal Acct A)                    $150
              Fast Offering (Internal Acct A)              $50
                   Cash (Bank Acct A)                                         $200
```

```
    Tithing - 4000              Fast Offering - 4120              Cash - 1000
   (Internal Acct A)              (Internal Acct A)              (Bank Acct A)
         $150  (1)                      $50  (1)             (1)  $200
(2)  $150                        (2)  $50                              $200  (2)
         $0                               $0                                  $0
```

When an adjustment must be made to a donation where multiple payment instruments and multiple subcategories were involved in a donation, the CUBS user must make a determination as to which subcategories they wish to reduce. The amount of debits to all subcategories must equal the amount credited to the cash account.

Disbursement Adjustment

Disbursement adjustments take place when the allocation of disbursements against subcategories needs to be changed or the total amount of the disbursement was recorded incorrectly. In these cases CUBS creates two separate accounting entries. The first entry reverses the net accounting effects of the original disbursement. The second accounting entry records the adjusted amounts. Disbursement adjustments that affect the total amount of the disbursement can only be executed against disbursements that have not been matched in the reconciliation process.

Disbursement Adjustment to Checks or EFTs

Figure 4 Example of entries for disbursement adjustment to checks or EFTs:

Original Disbursement:

```
10/20/2008    Fast Offering - Medical (Internal Acct A)        $50
                   Cash (Bank Acct A)                                      $50
```

```
Fast Offering Medical - 4120              Cash - 1000
     (Internal Acct A)                   (Bank Acct A)
     (1)  $50                                  $50  (1)
```

Reversing Entry:

10/20/2008   Cash (Bank Acct A) $50
                       Fast Offering Medical (Internal Acct A) $50

Fast Offering Medical - 5941 (Internal Acct A)		Cash - 1000 (Bank Acct A)	
(1) $50			$50 (1)
	$50 (2)	(2) $50	
	$0		$0

Adjustment Entry:

10/20/2008   Fast Offering Medical (Internal Acct A) $20
                       Budget (Internal Acct A) $35
                              Cash (Bank Acct. A) $55

Fast Offering Medical - 5941 (Internal Acct A)		Budget - 5909 (Internal Acct A)		Cash - 1000 (Bank Acct A)	
(1) $50					$50 (1)
	$50 (2)			(2) $50	
(3) $20		(3) $35			$55 (3)
$20		$35			$(55)

Expense Distribution Adjustment

Disbursement adjustments to expense distributions that use the CAPS system follow the exact method of accounting as Check/EFT instruments with the exception of the fact that the appropriate BUS clearing subcategory is substituted in place of the bank account.

Figure 5 Example of an expense distribution adjustment:

Original Disbursement:

10/20/2008   Young Women (Internal Acct A) $50
                       CAPS Clearing (BUS A) $50

Young Women - 5909 (Internal Acct A)		CAPS Clearing - 2550 (BUS A)	
(1) $50			$50 (1)

Reversing Entry:

10/20/2008   CAPS Clearing (BUS A) $50

                    Young Women (Internal Acct A) $50

Young Women - 5909 (Internal Acct A)	CAPS Clearing - 2550 (BUS A)
(1) $50	$50 (1)
$50 (2)	(2) $50
$0	$0

Adjustment Entry:

10/20/2008   Young Women (Internal Acct A) $20

              Young Women Men (Internal Acct B) $35

                  CAPS Clearing (BUS A) $55

Young Women - 5909 (Internal Acct A)	Young Men - 5909 (Internal Acct B)	CAPS Clearing - 2550 (BUS A)
(1) $50		$50 (1)
$ 50 (2)		(2) $50
(3) $20	(3) $35	$55 (3)
$20	$35	$(55)

CAPS/CFIS

The reversing entry and adjustment entry are reported to CFIS in the same manner specified in the Expense Distribution section.

CAPS subsequently debits the offset account and credits the disbursement account in CFIS.

Disbursement Adjustment to Card Disbursements

Disbursement adjustments to internal accounts that use payment cards as a disbursement method follow the exact method of accounting as Check/EFT instruments with the exception of the fact that the "Cash in Hand" subcategory is substituted in place of the bank account.

Figure 6 Example of entries for disbursement adjustment to card disbursements:

Original Disbursement:

```
10/20/2008    Fast Offering - Medical (Internal Acct A)        $50
                    Cash in Hand (Internal Acct A)                      $50
```

```
   Fast Offering Medical - 5941          Cash in Hand - 1200
         (Internal Acct A)                  (Internal Acct A)
     _____            _____
      (1)  $50 |                              | $50  (1)
     _____            _____
               | $(50)                        | $50
```

Reversing Entry:

```
10/20/2008    Cash in Hand (Internal Acct A)              $50
                    Fast Offering - Medical (Internal Acct A)          $50
```

```
   Fast Offering Medical -5941          Cash in Hand - 1200
         (Internal Acct A)                  (Internal Acct A)
     _____            _____
      (1)  $50 |                              | $50  (1)
               | $50  (2)          (2)  $50 |
     _____            _____
               | $0                          | $0
```

Adjustment Entry:

```
10/20/2008    Fast Offering - Medical (Internal Acct A)     $20
              LUBA                                           $35
                    Cash in Hand (Internal Acct A)                 $55
```

```
 Fast Offering Medical - 5941       Budget - 5909          Cash in Hand - 1200
      (Internal Acct A)            (Internal Acct A)          (Internal Acct A)
   _____          _____        _____
    (1)  $50 |                          |                         | $50  (1)
             | $50  (2)                 |              (2)  $50 |
    (3)  $20 |                (3)  $35 |                         | $55  (3)
   _____          _____        _____
             | $20                     | $35                     | $55
```

Internal Account Closing / Splitting BUSs

Periodically it is necessary to split a BUS and essentially create two BUSs from a single BUS. In these cases the user would create a new BUS and then clone existing internal accounts from the source BUS to the new BUS. The internal account in the source BUS must be closed and the balance of all non zero-balance subcategories must be taken to zero. Simultaneously, the balance of the non zero-balance subcategories associated with the new internal account must be increased

or decreased to match the balances in the closed source account. Because a subcategory to subcategory transfer cannot affect two BUSs the process requires two equal and opposite transfers for each subcategory affected. The method for accounting for these transfers is differs depending on whether the subcategory represents a liability or not. If the subcategory represents a liability and a transfer is made, CFIS must also make a cash settlement between business units.

Accounting for non-Liability Transfers

In order to transfer balances from non zero-balance, non-liability subcategories, no cash settlement must be made by CFIS across BUs. CUBS will first make a transfer to the same subcategory in the associated BUS account. Then an equal and opposite transfer is made from the new BUS.

Figure 1 Examples of T-accounting for non-liability transfers.

10/20/2008	Ward Missionary (Internal Acct A)	$250	
	Ward Missionary (BUS A)		$250

Ward Missionary - 4105 (Internal Acct A)	Ward Missionary - 4105 (BUS A)
$250	$250

If a new account was created in a separate BUS that is supposed to replace the closed account, a corresponding transfer must be made from the subcategory in the associated BUS account to the subcategory associated with the new internal account:

10/20/2008	Ward Missionary (BUS B)	$250	
	Ward Missionary (Internal Acct B)		$250

Ward Missionary - 4105 (Internal Acct B)	Ward Missionary - 4105 (BUS B)
$250	$250

When performing the GL reconciliation an adjusting entry must be made to the BUS accounts that will not be zeroed out until year end.

Accounting for Liability Transfers

If a subcategory represents a liability, and a transfer is made across BUSs, CFIS must also make a cash settlement between business units. This is accomplished by utilizing a cash settlement clearing account within CFIS.

In order to properly report this transaction to CFIS two transfers must occur. The first transfer will be from the source internal account subcategory to a BUS settlement clearing subcategory designated for this purpose. The second transfer will be from the BUS settlement clearing subcategory to the appropriate subcategory associated with the destination internal account.

Figure 2 Examples of T-accounting for liability transfers.

Transfer balances in existing internal account subcategories to the source BUS settlement clearing subcategory:

| 10/20/2008 | BUS Settlement Clearing (BUS A) | $250 | |
| | Other (Internal Acct A) | | $250 |

Other (Internal Acct A)	BUS Settlement Clearing (BUS A)
$250	$250

Transfer correct amounts from the destination BUS settlement clearing subcategory to the new internal account.

| 10/20/2008 | Other (Internal Acct B) | $250 | |
| | BUS Settlement Clearing (BUS B) | | $250 |

Other (Internal Acct B)	BUS Settlement Clearing (BUS B)
$250	$250

GL Reporting

On a daily basis CUBS accounting transactions will be summarized and posted to the Church GL system known as Church Financial Information System (CFIS), CUBS creates one JV per BUS per day. CUBS will perform an automated check to verify that the entries were actually posted to CFIS. Exception reports will be provided by CFIS and any transactions that were not accurately posted will be resubmitted in subsequent postings. CUBS provides multiple reports on an ad hoc and scheduled basis in order to provide accounting and posting details.

CFIS General Ledger

Church Financial Information System (CFIS) is the Church general ledger system. CFIS GL is one component of the Church PeopleSoft ERP which also contains AR, AP, HR, and Treasury functions.

GL Posting Process

Each bank account is associated with a GL account. Each subcategory is also associated with a GL account. Thus, all transactions will be associated with a GL account.

All transactions not previously posted to the GL are summarized according to CFIS GL account number and posted daily to the CFIS GL. All un-posted transactions with the same CFIS GL account number are summarized into a single accounting entry. CFIS postings do not affect balances within CUBS accounts. From a CUBS perspective, creating the CFIS Journal Voucher is simply a matter of summarizing CUBS postings and reporting these postings to CFIS.

Figure 1 Example of CUBS and GL posting process:

Assuming donation batches for the day include the following postings to CUBS accounts:

CUBS

Donation Batch 1

10/20/2008	Cash (Bank Acct. A)	$200	
	Tithing (Internal Acct A)		$150
	Fast Offering (Internal Acct A)		$50

10/20/2008	Cash (Bank Acct. B)	$300	
	Tithing (Internal Acct B)		$125
	Fast Offering (Internal Acct B)		$175

Donation Batch 2

10/20/2008	Cash (Bank Acct. A)	$150	
	Tithing (Internal Acct A)		$100
	Fast Offering (Internal Acct A)		$50

10/20/2008	Cash (Bank Acct. B)	$225	
	Tithing (Internal Acct B)		$175
	Fast Offering (Internal Acct B)		$50

Assuming that internal accounts each have different external bank accounts but the bank accounts share the same GL account and the internal accounts share the same category group the GL posting would be as follows:

CFIS

10/20/2008	1000 (Cash)	$875	
	4000 (Tithing)		$550
	4120 (Fast Offering)		$325

Overview: Sweeps

Two major objectives of performing sweeps are to mobilize funds and to minimize excess bank balances. A sweep is a transfer of funds from one CUBS Active Account to another. Sweeps can move funds from a CUBS active account to a target bank account or to a CUBS active account from a funding account.

CUBS allows for three types of sweeps:

- Automatic sweeps: Refers to sweeps that are reoccurring transactions and that are affected on a timed schedule. They are triggered when the bank balance falls outside a permissible range.
- Manual sweeps: Refers to sweeps that are done on an as-needed basis. These sweeps are created by CUBS users and require dual-approval.
- Reported sweeps: Refers to sweeps that are generated as the result of a daily process that creates a sweep equal to the amount of donation deposits transmitted by MLS from the time the last reported sweeps process was run. This type of sweep is only used for CUBS Active Accounts that have a one-to-one account relation with an internal account.

Sweeps are approved by authorized users as well as by a money movement engine system (MME). MME is responsible for performing file formatting data validations. If a sweep is rejected, the sweep cannot be edited or resubmitted.

Each CUBS active account has a sweep history tab as well a history table. The history table displays data for the last seven business days. The history tab displays data for the last 45 business days.

A fourth type of sweep exists which is called a bank initiated sweep. A bank initiated sweep is only associated to zero balance bank accounts and as the name denotes, this type of sweep is handled by the bank directly. For additional information regarding zero balance bank accounts, see Zero Balance Accounts.

Scheduling Sweeps

Automatic sweeps are recurring transactions that will be affected on a timed schedule. They are triggered when the bank balance falls outside a permissible range. Manual sweeps may be made as needed.

These sweeps are created by CUBS users and require dual approval. A reported sweep is a daily process that creates a sweep equal to the amount of donation

deposits transmitted by MLS from the time the last reported sweeps process was run. This type of sweep is only used for CUBS Active Accounts that have a one-to-one relation with an internal account.

To schedule a sweep

1   From the CUBS menu bar, click **Banks > Bank Accounts**.

2   Enter the desired search criteria.
        At least one field must be populated.

3   Click **Search**.

4   Select a bank account from the Bank Accounts table.

5   Click the **Account Features** tab.

6   Click **Proposed**.

7   Navigate to the Funding Information

8   From the Sweep Type drop-down list, select Automatic, Manual or Reported .

NOTE Options will vary depending on the type of bank account selected.

---

9   Edit the following fields:

Field	Description
Frequency	Based upon minimum, maximum, and target balances, an automatic sweep can be setup to occur daily, weekly, bi-weekly, or monthly.
Minimum Balance (only required for automatic sweeps)	When the CUBS bank account reaches or falls below the value entered for a minimum balance, an automatic sweep will be affected to bring the balance to the value listed in the Target Balance field.
Maximum Balance (only required for automatic sweeps)	When the CUBS bank account reaches or exceeds the value entered for a maximum balance, an automatic sweep will be affected to bring the balance to the value listed in the Target Balance field.

Field	Description
Target Balance (only required for automatic sweeps)	The desired constant balance of the CUBS bank account.
Sweep Target Account	Bank account where excess funds will be sent.
	IMPORTANT The sweep target must be in the same BUS as the CUBS active account that is being swept. Or it can be a funding account, not used as a depository or disbursing account by CUBS.
Sweep Funding Account	Bank account from where funds will be received.
	IMPORTANT The funding target must be in the same BUS as the CUBS active account that is being swept. Or it can be a funding account.
Active EFT Method (Depends upon country)	Primary fields are: Routing number* Secondary contact* Transaction type* Account number* Fee* Account Type*
Default EFT Method (Depends upon country)	For most bank accounts, the only available option will be wire, but other options may exist depending upon the country where the bank account is located.

10 Click **Submit for Approval**.

Creating a Manual Sweep

To meet business needs and flexibility, you can create a manual sweep. These sweeps are created by CUBS users and require dual approval.

Sweeps that have not been submitted for approval can still be edited from the Open tab.

To create a manual sweep

1 From the CUBS menu bar, click **Banks > Sweeps**.

2 Click the **Open** tab.

3 Click **Select Bank Account(s)**.

4 Enter search criteria.

5 Click **Search**.

6 Click the check box next to the desired bank account.

IMPORTANT Only active accounts are shown in the search results.

---

7 Click **Setup Sweep(s)**.

NOTE Upon selecting a bank account for a manual sweep, CUBS displays the bank's account balance.

---

8 Enter the date or click the date picker to select the date when the sweep is to be created and sent to the processing bank..

9 Click From or To from the table below date picker.

IMPORTANT Selecting From means those funds will be moved from the selected bank account (decreasing its balance) to the target account. Selecting To means those funds will be moved to the selected bank account (increasing its balance) from the funding account.

The From and To selection will appear against each EFT method defined for the selected bank account. If for some reason, the sweep target or funding account do not have any of the EFT methods defined for them then the FROM option (in case of sweep target account) or the TO option (in case of funding account) option will be disabled against that EFT method.

---

10 Enter the amount to sweep.

TIP Only positive amounts can be entered. You can enter a suggested amount for each manual sweep by clicking on the sweep calculator icon. For more information, see See "Using the Sweep Calculator" on page 391.

NOTE After entering the amount to be swept, the sweep is added to a sweep queue seen at the bottom of the screen. The status of the sweep will read "Add to queue". Sweeps without an amount entered will have a status of "Discard".

All sweeps that have been added to the queue will be saved as separate sweep records and a sweep ID will be generated and displayed on the Open tab. If a sweep had multiple EFT methods, then a separate sweep record will be created for each EFT method.

11 (Optional) Enter a comment.

Comments can be viewed by the approver when reviewing a sweep that has been submitted for approval.

12 Click **Save and Close**.

NOTE All sweeps that have been added to the queue will be saved as separate sweep records and displayed on the Open tab. If a sweep includes multiple EFT methods, then a sweep record is created for each EFT method entered.

Submitting a Manual Sweep for Approval

After a manual sweep has been created, the sweep must be submitted for approval prior to being executed. Manual sweeps not yet submitted, can be edited.

To submit a manual sweep for approval

1 From the CUBS menu bar, click **Banks > Sweeps**.

2 Click the **Open** tab.

3 Click the check box next to a record from the Open Sweeps table. Multiple sweeps may be submitted for approval.

4 Click **Submit for Approval**.

TIP Rejected sweeps cannot be resubmitted for approval or edited. To resubmit, you will need to create a new manual sweep.

Viewing Sweeps

After sweeps are created, sweeps can then be viewed in detail by their status and sweep type. Manual sweeps not submitted for approval can be viewed from the Open tab. Automatic and Reported sweeps can be found in the Pending Approval, Pending Execution, or Executed tabs depending on their status.

Sweeps that are pending Money Movement Engine (MME) execution or that have been rejected by the MME may be viewed from the Pending Execution tab.

To view sweeps

1   From the CUBS menu bar, click **Banks > Sweeps**.

2   Click one of the following tabs:

Tab	Description
Open	Displays in progress and rejected sweeps.
Pending Approval	Displays sweeps that are waiting to be approved.
Pending Execution	Displays sweeps that have been approved but not processed by MME, sweeps that have been approved and processed by MME but have not yet been put in an electronic file for completion, or sweeps that have been rejected by MME.
Executed	Displays sweeps successfully executed in both CUBS and MME.

3   Click a sweep ID from the Sweep column.

IMPORTANT If you selected the Executed tab, you must first enter search criteria to see the results table. The Executed tab allows you to search for sweeps which have been approved and posted (manually or automatically). An option to export the search results to Excel is also available.

TIP Click **Show Filter** to view sweeps by country, creator, BUS, or creation date.

---

4   When you are finished, click **Cancel**.

Deleting a Sweep

Sweeps that have not been submitted for approval or that have been rejected by an approver can be deleted. Sweeps that are pending execution or that have been rejected by the Money Movement Engine (MME) may also be deleted.

On occasion, sweeps generated at the CAO will not be executed by the bank. In such cases, an executed sweep can be deleted. Deleting an executed sweep will

post reversing general ledger entries for reconciliation purposes, but will not generate a bank transaction.

To delete a sweep

1   From the CUBS menu bar, click **Banks > Sweeps**.

2   Do one of the following:

- Click the Open tab to delete a sweep that has not been submitted for approval or has been rejected by an approver.

- Click the Pending Execution tab to delete a sweep that has not been executed or has been rejected by MME.

- Click **Executed** to delete an executed sweep.

3   Click the check boxes in the open sweeps table for each record that you want to delete.

4   Click **Delete Sweep**.

Using the Sweep Calculator

A suggested amount can be provided for each manual sweep by clicking on the sweep calculator icon. This calculator allows the user to enter percentages of the collected balance, one day and two day floats, and investment transfer to create a suggested sweep amount.

How to use the sweep calculator

1   From the CUBS menu bar, click Banks **> Sweeps**.

2   Click the **Open** tab.

3   Click **Select Bank Account(s)**.

4   Enter search criteria.

5   Click **Search**.

6   Click the check box next to the desired bank account.

7   Click **Setup Sweep(s)**.

8   Click the **Sweep Calculator** icon next to the Suggested Amount.

IMPORTANT The left hand side of the calculator allows you to determine what percentage of the bank account balance should be swept.

IMPORTANT The right hand side of the calculator determines what percentage of the expected MLS deposits should be swept. This value can be set for any working day of the week

IMPORTANT The suggested sweep amount is merely for informational purpose. It is not the final sweep amount.

About Standard Transfers

Transfers create accounting entries that move monetary amounts from one internal unit account to another without physically moving cash. Transfers may also move amounts between subcategories within the same internal account. All transfers between subcategories are in the same category (e.g. transfers between categories are not allowed, for example between Ward Missionary and Budget, or between Budget and Other, etc).

Options are available for the units to adjust fund categories, if transfers are not available. Options include disbursement adjustments to reclassify an incorrect category used on a disbursement, or using the teller entry module to move funds from one category to another within an internal account (CAO only), or at the unit level, they could write a check to move funds from budget to other, or vice versa if needed.

Transfers create accounting entries that are passed onto the General Ledger (GL) and are needed to create an accurate representation of the fund's movement between internal accounts. This information is reported within CUBS and the General Ledger to authorized users. CUBS account balances reconcile against both CUBS and General Ledger accounts. The CUBS and GL balances stay in sync and are also reconciled against bank account balances, adjusting for timing differences. Because standard transfers are made between sub-categories within the same category in the same internal account, standard transfers will never affect bank account balances in any way.

CUBS handles three different types of transfers:

Transfer Type	Description
Standard	A standard transfer creates accounting entries that move monetary amounts from one internal unit account to another without physically moving cash. These transfers may also move amounts between subcategories within the same internal account.
	All transfers between subcategories are in the same category (i.e. transfers between categories are not allowed, for example between Ward Missionary and Budget, or between Budget and Other, etc).

Cash-in-Hand	Cash-in-Hand transfers move funds internally between local units so that each local unit's Cash-in-Hand balance is a true reflection of the money actually used for the correct unit. The Cash-in-hand subcategory reflects the balance of unreported card disbursements.
Equity	An equity transfer moves the balance of a zero balance subcategory to the equity subcategory account. CUBS creates Equity transfers at the end of the year but also allows selected individuals to create them manually during the course of the year.

Creating Standard Transfers

Transfers create accounting entries that move monetary amounts from one internal unit account to another without physically moving cash. Transfers may also move amounts between subcategories within the same internal account. All transfers between subcategories are in the same category (i.e. transfers between categories are not allowed, for example between Ward Missionary and Budget, or between Budget and Other, etc).

Transfers create accounting entries that are passed onto the General Ledger (GL) and are needed to create an accurate representation of the fund's movement between internal accounts. This information is reported within CUBS and the General Ledger to authorized users. CUBS account balances reconcile against both CUBS and General Ledger accounts. The CUBS and GL balances stay in sync and are also reconciled against bank account balances, adjusting for timing differences. Because standard transfers are made between sub-categories within the same category in the same internal account, standard transfers will never affect bank account balances in any way.

An example is budget allocation which transfers accounting funds from the parent internal account to the unit's internal account without moving actual cash out of the bank account. Movements can be from one subcategory to another within the same category and internal account or from one subcategory to another within the same category between different internal accounts. A transfer may cross BUSs as long as they are in the same Country, use the same Currency, and the Business Units associated with the two transactions can transact between them as setup in the GL.

Not all transfers need dual approval. The following transfers do require dual approval:

- A transfer involving a budget category.

- A transfer that overdraws a particular internal account(s) category/subcategory balance.

- If the net amount entered for the internal account exceeds the disbursement verification limit established for it (at internal account setup).

CUBS does not allow transfers that need cash settlement. Transfers within a BUS do not require cash settlements. Transfers involving more than one BUS (same country and currency) are restricted to those BUSes with business units authorized by GL Accounting that can transact between them (pair is found in GL inter-unit pairing table) without the need of cash settlement.

The following tabbed views are available on the initial transfers screen near the top of the page:

Open : Within this tab you can create new Standard Transfers, see the ones you are working on that have not yet been submitted for approval, and the ones which have been rejected.

Pending: This tab includes a listing of all transfers that have been created and submitted for approval, which have not yet been approved by a Supervisor.

Authorized: Within this tab is a listing of all Standard Transfers that have been created, approved and completed. Transfers can be created in CUBS or in MLS but irrespective of where they have been created, this page lists all transfers that have been posted during the current day. These transactions are only shown for one day, then they drop off.

Upload: This tab allows the user to upload a Standard Transfer in csv (comma separated values) format to move monetary amounts from one internal unit account to another. These transfers still need to be approved within CUBS. Only standard transfers can be uploaded through a file. One cannot upload Cash-in-Hand transfers.

To create standard transfers

1 From the CUBS menu bar, click **Transactions**.

2 Under Transfers, click **Standard & Cash-in-Hand**.

3 **Click New Standard Transfer**.

4 Select a country from the country drop down list.

5 Select a currency from the currency drop down list.

6   Choose a category from the category drop down list.

> **NOTE** If the user selects a budget category, the system processes the request as a budget allocation. It will ask you to specify a year and quarter with the allocation.

7   Add a description of the transfer.

8   (Optional) Add an explanation of the transfer.

9   Click **Continue**.

10 Enter a BUS

11 Enter an internal account.

> **TIP** You can directly enter the internal account number or select it using the magnifying glass icon.

12 Enter a subcategory.

13 Enter a description.

14 Enter an amount.

15 Repeat steps 10 through 14.

> **TIP** Click **Add Row** to include additional rows.

> **TIP** To delete a row, click the check box at the beginning of the line to be deleted and then click **Delete Rows**.

16 Click **Save**to continuing editing, **Save and Close**to save and return to it later, or **Submit**to execute the transfer.

> **IMPORTANT** In order to submit a transfer for approval, the net total of the transfer must be zero.

> **NOTE** If you click cancel before saving any changes, all changes are discarded.

Deleting Transfers

Transfers can be deleted as required by an authorized CUBS user if the transfers have been created in error or are simply no longer needed.

To delete a transfer

1   From the CUBS menu bar, click **Transactions**.

2   Under Transfers, click **Standard & Cash-in-Hand**.

3   On the Open Transfers page, click the check box next to the Transfer ID.

4   Click **Delete transfer(s)**.

5   A warning box will appear asking "Are you sure you want to delete?". Click, **Yes** and the transfer is deleted or **Cancel** to go back to the previous screen.

> **NOTE**   There is no approval process to delete a transfer.

To Delete or Edit Lines within Standard Transfer(s)

1   From the CUBS menu bar, click **Transactions**.

2   Under Transfers, click **Standard & Cash-in-Hand**.

3   On the Open Transfers page, click on a Transfer ID.

4   To delete a row, click a box within the Delete Row(s) column and click **Delete Rows(s)**.

5   Click **Submit for approval**, or to save and continue later, click **Save**.

Reviewing Pending Transfers

Authorized CUBS users frequently need to review Standard Transfers prior to approving the accounting entries needed to move monetary amounts from one internal unit account to another.

To review a pending transfers

1   From the CUBS menu bar, click **Transactions**.

2   Under Transfers, click **Standard & Cash-in-Hand**.

3   Click on the **Pending Approval** tab.

> **NOTE** This is a listing of all available transfers which have been put into production but have not yet been approved.

4   To review any transfer, click on the Transfer ID within the left hand column.

Reviewing Authorized Transfers

CUBS users frequently need to review authorized and posted Standard Transfers after monetary amounts have moved from one internal unit account to another. These transfers are available for the current day's activity.

To review authorized transfers

1   From the CUBS menu bar, click **Transactions**.

2   Under Transfers, click **Standard & Cash-in-Hand**.

3   Click on the **Authorized** tab.

> **NOTE** This is a listing of all authorized transfers (dual approved or auto approved) made during the current day.

4   To review any transaction, click on the Transfer ID within the left hand column.

About Cash-in-Hand Transfers

In countries that use credit cards for disbursements instead of checks or electronic payments. Cash-in-Hand is a notional account that tracks the amount of 'un-utilized funds'. Cash-in-hand reflects the balance of unreported card disbursements. That is, the sum of transactions reported by the card provider minus the sum of transactions reported by the unit. ATM, point of sale, miscellaneous debits or credits, etc are all treated the same.

If a unit does not have access to a card, for various reasons (new priesthood leader and the card has not arrived, vacations, local emergencies, etc…) the presiding leader requests needed funds from an Agent Leader (Bishop or Branch President). An Agent Leader is assigned by the Stake Presidency and is able to

disburse funds to other units within the Stake as required. These funds are reflected for the Agent Leader's unit as if he used the funds for his unit.

Cash-in-Hand transfers are used to move funds internally between local units so that each local unit's Cash-in-Hand balance is a true reflection of the money actually used for the correct unit. For example, in a Cash-in-Hand transfer we reduce the Cash-in-Hand balance of unit A and increase the Cash-in-Hand balance of unit B. That is, we move the responsibility of reporting that amount (or transactions adding up to that amount) from unit A to unit B.

Cash-in-Hand transfers do not move physical money between units, they are only accounting entries. Occasionally a CAO or unit may write off a unit's transaction on its card by initiating a transfer between the internal unit's cash-in-hand account and a BUS account.

Writeoffs can only occur when there is a dispute between the bank and the Church, and the bank does not accept the Church's position. We are then required to pay for the discrepancy. Depending on the situation, the local unit or the CAO may be required to cover the charge.

The following are the steps the local unit should take in order to resolve the discrepancy with the bank:

1   The local unit disputes a transaction or difference reported by the bank and contacts the CAO.

2   The CAO then contacts the bank to explain our position.

3   The bank frequently issues a credit back to the Church to be remitted back to the local unit.

4   If the bank does not accept our position and the Church is charged, then the CAO will write it off or charge it to the local unit. If the CAO accepts responsibility for the charge then the charge is moved to the BUS and out of the local unit. This is done when creating the transfer and stating at the BUS level, the category and subcategory.

5   When this type of write-off is created, one person creates the transfer and submits it for approval and one approves it. The approvals are based on the same writeoff procedures as required by other unreported disbursements.

When a leader withdraws money or does a point of purchase the unit's Cash-in-Hand balance increases due to the money that is given to the leader. When the unit records the expense transactions in MLS and reports the purpose of the

withdrawal or purchase, the information is transmitted to CUBS and the Cash-in-Hand balance decreases.

ATM and Point of Sale transactions are sent in a daily card statement to CUBS from the bank and then from CUBS to MLS. These transactions are just uploaded into MLS. If there is an error, the unit can dispute it.

There are limits to how much cash-in-hand an internal account can have. These limits are set by each CAO. The limit will not stop the internal account from making transactions, but reports will be created to identify units who have exceeded the limits. There are card limits, established by the card provider under the direction of the CAO, which will restrict cash withdrawals and other disbursements for a specific time period. For a more in-depth discussion on how these limits (CUBS and bank card) work with each other please refer to your CAO. The CAO can also contact Church Headquarters, the bank or refer to the card limits setup in the BUS settings (see Banks, Card Management, Cards for more details).

There are times when card transactions will occur in currencies other than the currency of the internal account. CUBS flags these transactions to be reconciled according to the exchange rates. CUBS posts the transactions in the unit's currency using the exchange rates published by the Finance and Records Department. No special care or intervention is required by the local leader and from the Cash-in-Hand perspective, nothing else is special about them.

Creating Cash-in-Hand Transfers

Accounting entries are frequently used and processed by authorized CUBS users to move monetary amounts from one internal unit account to another without physically moving cash.

The following tabbed views are available on the initial transfers screen near the top of the page:

Open: Within this tab you can create new Cash-in-Hand Transfers, see which ones you are working on that have not yet been submitted for approval and transfers that have been rejected.

Pending Approval: This tab includes a listing of all transfers that have been created which have not yet been approved by a Supervisor.

Authorized: Within this tab is a listing of all Cash-in-Hand Transfers that have been created, approved and completed.

Upload: Only standard transfers can be uploaded through a file. One cannot upload Cash-in-Hand transfers.

The following are differences between Cash-in-Hand and Standard Transfers:

- All Cash-in-Hand Transfers go through approval.

- All Cash-in-Hand Transfers have only two rows.

- Cash-in-Hand Transfers can only happen within a BUS, hence the BUS needs to be specified at the header level. Since the BUS is being selected, currency is not explicitly selected in the header.

- Transfers do not occur within a category, therefore it is not a selection in the header.

- The Cash-in-Hand transfer header has a Transfer Type field with the Unit to Unit and Write-off selections.

- If Unit to Unit is selected, the transfer will be from the Cash-in-Hand subcategory of one internal account to the Cash-in-Hand subcategory of another internal account.

- If Write off is selected, the transfer will be between a BUS account subcategory to the Cash-in-Hand subcategory of an internal account. The transaction can go either way.

To Create Cash-in-Hand Transfers:

1 From the CUBS menu bar, click **Transactions**.

2 Under Transfers, click **Standard & Cash-in-Hand**.

3 Click **New Cash-in-Hand Transfer**.

4 Select a country from the country drop down list.

5 Select a BUS from the BUS drop down list.

6 Select one of the following Transfer Types:

Unit to Unit

Write-off

7 Add a description of the transfer.

8 (Optional) Add an explanation of the transfer.

9   Click **Continue**.

10 Enter an internal account.

> **TIP** You can directly enter the internal account number or select it using the magnifying glass icon.

> **IMPORTANT** When creating a cash-in-hand transfer from unit to unit, transfers can only be made from the Other category. When creating a write-off transfer, you will be writing off an amount directly to the a BUS account. The BUS is automatically selected as one of the internal accounts.

11 Enter a description.

12 Enter an amount.

> **TIP** You can enter either a negative or positive amount in each row.

13 Repeat steps 10 through 12.

> **TIP** Click **Add Row** to include additional rows.

> **TIP** To delete a row, click the check box at the beginning of the line to be deleted and then click **Delete Rows**.

14 Click **Save** to continuing editing, **Save and Close** to save and return to it later, or **Submit** to execute the transfer.

> **IMPORTANT** All Cash-in-hand transfers require approval. In order to submit a transfer for approval, the net total of the transfer must be zero.

> **NOTE** If you click cancel before saving any changes, all changes are discarded.

Reviewing Authorized Transfers

CUBS users frequently need to review authorized and posted Standard Transfers after monetary amounts have moved from one internal unit account to another. These transfers are available for the current day's activity.

To review authorized transfers

1 From the CUBS menu bar, click **Transactions**.

2   Under Transfers, click **Standard & Cash-in-Hand**.

3   Click on the **Authorized** tab.

> **NOTE** This is a listing of all authorized transfers (dual approved or auto approved) made during the current day.

4   To review any transaction, click on the Transfer ID within the left hand column.

About Equity Transfers

At each year end, CUBS performs equity transfers. An equity transfer is a transfer at the BUS level (not internal account level), of a balance in a zero balance subcategory account (i.e. tithing) to a general ledger (GL) equity account. Equity transfers occur so that zero balance subcategories record current year transactions only. They are closing out the nominal (income statement) accounts and moving the year-end balances to equity and zeroing out the nominal accounts.

Periodically, manual equity transfers may also take place. Manual equity transfers typically relate to the tithing subcategory and are made to keep the general tithing donation totals more confidential and limited to specific individuals. Equity transfers are internal to CUBS only. No GL entries are created when equity transfers occur at this level in CUBS. Independent from CUBS, automated appropriate GL closing entries will occur as defined in the GL.

Creating a Manual Equity Transfer

Periodically, manual equity transfers need to be created to reduce nominal (income statement) account balances in CUBS, which are different from the year-end equity transfers process done automatically by CUBS. Manual equity transfers typically are limited to the tithing subcategory, but can be made for any zero balance sub-category and are made to keep year-to-date tithing donation totals more confidential and limited to specific individuals. Equity transfers are internal to CUBS only. No general ledger entries are created when equity transfers occur at this level in CUBS.

Intra-church transfers involving a zero-balance Subcategory and the Equity Subcategory for the BUS account are executed at least annually to reduce the balance of the zero balance subcategories associated with the BUS account to zero. These transactions are similar to the standard Intra-BUS Subcategory transfers with the exception that they always involve the equity Subcategory for

the BUS account. Whether the Equity Subcategory is debited or credited depends on the balance of the Subcategory. A BUS account Subcategory that is only used to record donations, would have a Credit balance at the end of the year. In this case a Debit for the total balance would be made to the BUS account Subcategory and a corresponding Credit for the amount would be made to the Equity Subcategory on the BUS Account.

A BUS account Subcategory that is only used to record disbursements would have a Debit balance at the end of the year, in this case a Credit would be made to the BUS account Subcategory and a Debit for the same amount to the Equity Subcategory on the BUS. If the Subcategory is used to record both donations and disbursements then the accounting would depend on whether the Subcategory has a Debit or Credit balance at the end of the year. When Equity transfer transactions are posted to the BUS account, the GL Account recorded on the BUS Account/Subcategory is used to post to the Equity Subcategory in order to prevent the transaction from being reported multiple times to the Church's corporate GL. For sample accounting transactions please see the equity transfers section of the accounting document.

To create a manual equity transfer

1   From the CUBS menu bar, click **Transactions**.

2   Under Transfers, click **Equity**.

3   Select a country from the drop down list.

4   Select a BUS from the drop down list.

5   Click **Continue**.

6   Select a category from the drop list.

7   Select a subcategory from the drop down list.

NOTE The current balance of the subcategory will be displayed.

IMPORTANT Only zero-balance subcategories are available for equity transfers.

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8   Enter the amount to transfer.

9   Click **Review**.

NOTE A message will appear to validate the transfer.

Click **Ok** to proceed with the transfer or click **Cancel** to cancel the transfer.

Click **Submit**.

About Bank Data Management

Bank data management is the process of loading bank data into CUBS to reconcile amounts reported by local units. Bank data files are loaded into CUBS in batches. There are two common ways batches are created:

- Electronically loaded bank files: These may be straight-through processed or edited and then approved manually.

TIP Straight-through processing means that transactions are posted without any manual intervention. The batches are automatically created and approved.

- Manual data entry: These are created and approved manually.

A bank data file may result in several batches. A batch can only belong to one BUS. CUBS will parse out the data to create separate batches for each BUS.

Electronic and manual bank batches can be viewed in detail by their status: open, pending, or approved. Pending batches cannot be edited. Rejected batches will be marked by the rejected icon and will need to be edited and then resubmitted for approval.

About Bank Activity Files

A bank activity file is an electronic file received from a bank that contains bank statements and their associated transactions. Each electronic bank data file must be in a specific format for the file to load properly. If all format and data validations are successful the batches created will be approved and posted by CUBS without any further user intervention. For files that fail data validations (e.g. beginning or ending balance not present, beginning balance not matching current bank account balance in CUBS, etc) CUBS will reject the file or load the file and require further user edit and approval based on the value of the Force Straight-through Processing flag found on the bank page.

- If Force Straight-through Processing flag is set to Yes, then the file is electronically uploaded. However, if any validations fail, then the entire file will be rejected and the bank will have to resend the file.
- If Force Straight-through Processing flag is set to No, CUBS will load the data that is available, but will require manual intervention to approve and authorize the bank data.

Manually Uploading an Electronic Bank File

Some banks will place their files directly in a predefined directory in a CUBS server. However, the majority of the banks will not provide that service, and a CUBS user will need to manually upload the electronic file into the CUBS server using the bank file upload screen. An automated process will regularly check the server for new bank files and will process them.

There are a few scenarios where errors might occur when uploading a file. If one of these errors occurs, then review and make appropriate corrections, then retry.

Below is an overview of each.

- **Formatting**: If the filename is not in the pre-defined format, then the system will not upload the file. There is a specific filename format defined for each bank.
- **Size Limits**: If the file size is over 1 MB, then an error will appear preventing upload. 1 MB is the maximum size limit for uploading files.
- **Permissions**: If the user does not have access rights to the bank's country, then the file will not be uploaded.

To Manually Upload an Electronic Bank File

1 From the CUBS menu bar, click **Banks**.

2 Under Bank Data Files, click **Batches**.

3 Click on the **Upload** tab.

4 Type the complete file name (include path) or click on the **Browse** button to locate and select the file.

5 Click on the Add Another File link to add the file to the list of files to be uploaded.

6 Repeat steps 4-5 to add files to the list.

7 Click on the **Upload** button.
   The files in the list will be copied to the CUBS server. An automated process will regularly check the server for new bank files and will process them.

TIP For a full list of requirements necessary for approval, see the About Approving and Viewing Batches section.

TIP To remove a file from the list, check the box in the appropriate line and then click on the **Remove File(s)** button; then click **OK** to confirm.

About Batches and Bank Statements

A bank data file may result in several batches. A batch can only belong to one BUS. CUBS will parse out the data to create separate batches for each BUS.

Electronic and manual bank batches can be viewed in detail by their status; open, pending, or approved. Pending batches cannot be edited. Rejected batches will be marked by the rejected icon and will need to be edited and then resubmitted for approval.

Manual batches must be added. Then bank statements can be added to the batches with the individual transactions.

Adding a Manual Batch

When the bank does not supply an electronic file, then a CUBS user will create a bank data batch and record the bank statement manually. Details of the batch can be exported for review or printed in batch detail or batch summary at any time.

To Add a Manual Batch

1   From the CUBS menu bar, click **Banks**.

2   Under Bank Data Files, click **Batches**.

3   Click on the **Open Batches** tab, (defaults to this tab).

4   Click on the Add Batch button.

5   Complete the following required fields:

6   Select a Bank Name.

7   Select a BUS.

8   Enter or select a From Date.

9   Enter or select a To Date.

10 Optionally enter a Description.

11 Click on the **Continue** button.

Now the Batch will be assigned a Batch ID and will appear in the list of Open Batches.

The Batch Beginning Balance and Batch Ending Balance will also appear, (starting at zero).

TIP Continue to the Adding a Bank Statement to a Batch steps if ready to add a statement.

- Click on the **Display Total by Transaction Type** link to open a screen that sums amounts in the batch by transaction type; all transaction types will be zero to start.

- Click on the **Cancel** button to return to the Open Batches page.

- Click on the **Save** button to save changes for later.

IMPORTANT The batch cannot be submitted for approval until at least one statement has been added with at least one account and transaction.

TIP If a batch is added in error, then go to the Deleting a Batch section to remove.

Deleting a Batch

If a batch is added in error, either manually added or uploaded, then the Delete Batch(es) button can be used to remove one or more batches from the list.

To Delete a Batch

1 From the CUBS menu bar, click **Banks**.

2 Under Bank Data Files, click **Batches**.

3 Click on the **Open Batches** tab, (defaults to this tab).

4 Check the box next to one or more batches.

5 Click on the **Delete Batch(es)** button.

6 Click **OK** to confirm the delete.

Adding a Bank Statement to a Batch

Bank statements come from a single bank and contain a list of all transactions in a period of time. Bank statements are received in electronic bank data files.

Bank statements can be added to a batch manually, e.g. if the batch was added manually or if additional statements needed to be added to an electronically uploaded file.

The open batches tab lists all open batches with a source column in the far right column which indicates whether the batch was manually uploaded (M), or if the batch was electronically uploaded (E).

TIP To add transactions to a batch see the Adding Bank Account Transaction Details section.

To Add a Bank Statement to a Batch

1   From the CUBS menu bar, click **Banks**.

2   Under Bank Data Files, click **Batches**.

3   Click on the **Open Batches** tab, (defaults to this tab).

4   Click on the desired **Batch ID**.

5   Click on the **Add Statement** button.
        The Statement Transaction Details page appears.

6   Enter the Bank Account number, by doing one of the following:

  ▪ Enter an Account Name or ID and then click **Search**.

  ▪ Click on the Account Name from the list of results.

7   Enter a Bank Account Ending Balance.

8   Enter or select a **Statement Date**.
        The date must be greater than or equal to any other statement date associated with the same bank account and be less than or equal to the batch date. (regardless of whether those statements have been posted).

9   Click on the **Display Total by Transaction Type** link if desired, to open a modal that sums up transaction amounts in the batch. This will also classify the transactions by type.

10 Click on the **Save** button, (or **Save and Add New Bank Statement** if applicable).

- Or, click on the **Cancel** button to return to the Batch Details page.

TIP If ready, then continue to the Adding Bank Account Transaction Details steps.

About Transactions and Types

Transactions are included in bank statements that are either electronically uploaded or manually added to CUBS. There are several Transaction Types in CUBS which help categorize the transactions. Below is the list of Transaction Types along with brief descriptions.

- Deposit – as the name suggests, it's a deposit transaction. A positive amount.

- Disbursement – as the name suggests, it's an expense transaction. A negative amount.

- Positive Adjustment – Positive Amount – Misc. income, unknown origin.

- Returned Check – A check that the bank does not honor. This will be in case of check donations. It will be a negative amount (the amount of the check + sometimes any bank fees).

- Interest Earned: Interest earned on the balance. Positive number.

- Bank Fees: Negative number – Account maintenance and other bank charges.

- Check: used to record check disbursements – negative amount.

- EFT: used to record EFT disbursements – negative amount.

- Bank Generated Sweep: Sweep transactions generated by the bank for zero-balance accounts. We need CUBS to automatically create entries to reconcile these transactions

- Credit Others: Positive Amount - Misc items.

- Debit Others: Negative Positive Amount - Misc items.

- Deposit Reversals: Negative Amount – Bank's transaction reversing a deposit previously reported.

- Negative adjustments: Negative – Misc. charge, unknown origin.

- Transfers – Intra-Bank: Normally a result of a CAO instruction to the bank. These transactions already have the associated accounting/reconciliation entries created by CUBS when generating the instruction to the bank.

Adding Bank Account Transactions

When manually adding a statement, the statement is added to a batch and then bank account transaction details must be added to the statement.

TIP For a full list of requirements necessary to submit for approval, see the About Approving and Viewing Batches section.

To Add a Bank Account Transaction to a Statement

1   From the CUBS menu bar, click **Banks**.

2   Under Bank Data Files, click **Batches**.

3   Click on the **Open Batches** tab, (defaults to this tab).

4   Click on the desired **Batch ID**.

5   Click on the statement Account Number listed.

6   Click on the **Add Transaction** button.
       The Bank Account Transaction fields are open for editing.

7   Enter a transaction Date – then tab or click to the next field.Must be greater than or equal to batch From date and less than or equal to batch To date. It also cannot be greater than statement date.

8   Enter a Transaction ID – then tab or click to the next field.
       This is a unique ID provided by the bank. If the bank does not supply a reference, then enter the CUBS Reference ID.

9   Select a **Bank Transaction Type** – then tab or click to the next field.

TIP See the About Transactions and Types section for a detailed description of each possible Transaction Type.

10 Enter a Description – then tab or click to the next field.

11 Enter a Recon Ref – then tab or click to the next field.

> This is a unique ID provided by the bank. If the bank does not supply a reference, then enter the CUBS Reference ID.

12 Enter an Amount – then tab out of the field to complete the transaction and start over with steps 6-11 to enter the next transaction until all transactions have been manually entered.

TIP As transactions are entered, the total amount of the batch is being compared to the difference between the beginning and ending statement balances. The Difference must zero out before the batch can be submitted for approval. Difference = Total Amount – (Ending Balance – Beginning Balance).

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13 Click on the **Save** button once all transactions have been added.

> Once the batch is submitted for approval, then the bank and transaction details become non-editable.

- Or click **Save and Add New Bank Account** if applicable.

14 Click on the **Batch** breadcrumb to return to the Batch details page to submit for approval when ready.

TIP If ready, then continue to the Submitting a Batch for Approval steps.

TIP If a transaction is added in error, then go to the Deleting a Transaction steps to remove.

Deleting a Transaction

If a transaction is added to statement account in error, then the Delete Transaction button can be used to remove the transaction. This feature can also be used to delete multiple transactions if necessary.

To Delete a Transaction

1 From the CUBS menu bar, click **Banks**.

2 Under Bank Data Files, click **Batches**.

3 Click on the **Open Batches** tab, (defaults to this tab).

4 Click on the desired **Batch ID**.

5 Click on the statement **Account Number** listed.

6 Check the box next to one or more transactions in the list of Bank Account Transactions.

7 Click on the **Delete Transaction** button.

8 Click **OK** to confirm the delete.

About Approving and Viewing Batches

There are several validation checks reviewed by CUBS before the system will allow submitting for approval. If any of the following scenarios occur, then an error will display preventing submitting for approval.

- The Difference does not zero out. The Difference must zero out for all bank accounts in the batch.
  Difference = Total Amount – (Ending Balance – Beginning Balance).
- If there is not at least one bank account saved as part of the batch.
- If there are multiple statements for the same bank account in the batch, then the statements must be sequentially validated.
- If the ending balance of one equals the beginning balance of the next.
- If there are multiple statements for the same bank account in the batch, then each statement must have a different statement date that does not overlap.
- If statement date is greater than or equal to the last transaction date in the given statement but less than or equal to the batch ending date.
- If statement date is not back dated.

If a statement having a statement date of 15 JAN 2010 has already been created/posted for the same bank account (in the same batch or another batch) then another statement having a statement date of 10 JAN 2010 for the same bank account cannot be selected after that.

- If the transaction date is not back-dated.
- If transactions for a bank account up to a transaction date of 10 JAN 2010 have been created/posted in another statement (in the same or different batch), then the current statement does not contain any transaction having a transaction date of 9 JAN 2010 or earlier.
- The statement date should not match any other statement for the same bank account (in the same batch or another batch) that has been created or posted

Submitting a Batch for Approval

All manually added batches, (either electronic or manual bank data) must be submitted for approval prior to the files being available for the reconciliation and creation of reports or queries.

To Submit a Batch for Approval

1   From the CUBS menu bar, click **Banks**.

2   Under Bank Data Files, click **Batches**.

3   Click on the **Open Batches** tab, (defaults to this tab).

4   Click on the desired Batch ID. The Batch details page appears with several options available if desired before submitting for approval.

- Click on the **Display Total by Transaction Type** link, to check the totals by transaction type for the whole batch.

TIP Tip: Use this link to validate that the sum of all transactions marked as Bank Initiated Sweeps is zero (concentration parent account with zero balance children bank accounts scenario; all related accounts must be included in the batch).

- Click on a statement **Bank Account No.** to view specific statement bank account details and transactions.

- Click on the **Cancel** button to return to the Batches page.

- Click on the **Save** button to save and finish later.

TIP You can submit a batch for approval and continue adding a new batch by clicking on Submit and Add New Batch.

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5   Click on the Submit for Approval button. Once submitted, the Open Batches page will appear again. The batch will now appear on the Pending Approvals page until approved.

IMPORTANT See the Approvals topic for more details on the approval process.

Viewing Electronic and Manual Bank Data File Batches

After electronic and manual bank batches are uploaded or created they can be viewed in detail by their status; open, pending, or approved.

TIP TIP: Click Show Filter to view bank data files by Country or Modifier (user).

To view electronic and manual bank data files

1   From the CUBS menu bar, click **Banks**.

2   Under Bank Data Files, click **Batches**.

3   Click on one of the following tabs:

4   Approved batches are removed from the list at the end of each day, so only the batches approved for the current day will be listed. All approved batches regardless of date are accessible through the Queries, Transactions, Bank Data option.

5   Review the batches in the list.

- If multiple bank accounts exist in a batch, then the Bank Account Name and Bank Account # fields will say, "Multiple Accounts".

- Each of these pages lists a Source column to the far right that displays an "M" if the batch was manually created or an "E" if the batch was electronically uploaded.

- Pending and approved electronic and manual batches account and transaction details cannot be edited. If a batch has been rejected, then the rejected icon will appear next to the batch on the Open tab.

- If a Batch is rejected, then it will appear on the Open Batches tab again with an icon indicating that the batch was rejected, (a red circle with a white dash through it).

6   Click a **Batch** number from the list to view details if desired.

Bank Reconciliations

Each Church Administration Office (CAO) has the responsibility to reconcile transactions initiated by internal accounts and their associated bank accounts. Reconciliation ensures the accounts' contents accurately represent activity resulting from operations.

Bank reconciliations should be performed at least once a month. For large volume bank accounts, reconciliation should be made as frequently as daily to be able to review electronic charges or receipts against the account.

To facilitate reconciliations, a reconciliation module has been created. This module provides simple interfaces to load bank and internal account information for the reconciliation process, provides search functionality to locate pending and previously matched items, and shows the status of bank reconciliations.

Inside the reconciliation module, internal account recorded transactions will be displayed on the left hand side of the screen under the heading System. Bank recorded transactions will be displayed on the right hand side of the screen under the heading Bank.

Transactions to be reconciled will be grouped in batches or listed as individual transactions (e.g. disbursements, teller entries, direct deposits, etc). Many batches will automatically reconcile through the Auto Match process if criteria have been met (e.g. amount and reconciliation reference). Batches not meeting these criteria will appear in the Unmatched Records tab once the records are loaded and will need to be researched and matched manually.

Reconciling Bank Accounts

Reconciliation of a bank account in CUBS is the process of matching bank reported transactions (Bank) against internal account reported transactions (System). When matched, the items no longer appear on the Unmatched Records tab.

To begin the reconciliation process, bank and system transactions must be loaded. When loaded, system records will appear on the left side of the module and bank records will appear on the right side.

To reconcile a bank account

1   From the CUBS menu bar, click **Banks**.

2 Under Reconciliation, click **Transactions**.

3 Enter the Bank Account Number of the bank that has data to be loaded.

4 Enter a Date to define the end of the reconciliation time period.

5 Click **Load Records**.

TIP Note each column heading from left to right: Date, Transaction Code (e.g. D=Deposit, C=Check, I=Interest), Account, Ref, and Amount. The far left column of each section has check boxes that will be used to create matches.

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6 (Optional) Apply the Potential Mode to narrow the displayed records to specifically match criteria based on amount, internal account, or reference.

IMPORTANT By selecting one of these criteria, records will be displayed containing only the matching records common to both the System and Bank side. For example, if potential match is used with the match criteria set to internal account, only records with matching internal accounts will be displayed.

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   a From the Unmatched Records tab, select **Potential** from the Mode drop-down list.

   b Select Amount, Account or Reference from the Match Criteria drop down list.

   c Click **Load Records**.

7 (Optional) Filtering records reduces the number of records displayed based on user selected criteria.

TIP Filters can be applied to the bank side only, the system side only, or a combination of both. To clear a filter, click **Clear Filter**. To hide the filter, click **Hide Filter.**

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   a From the Unmatched Records tab, click **Show Filter** on the System side or the Bank side.

   b Enter the desired filter criteria.

   c Click **Filter**.

8 (Optional) Sorting unmatched records can greatly assist with matching outstanding reconciliation items.

Sorting allows you to change the order and content viewed on the reconciliation page.

TIP You can sort by bank data only, internal account data only, or a combination of both. You may also sort by more than one column by selecting one column to be a primary sort (sort first by) and then by a secondary column. To perform a descending sort, click the column heading again.

   d   From the Unmatched Records tab, click a column heading (Date, Account, Ref, or Amount) to perform an ascending (top to bottom) sort.

NOTE The sorted column heading is highlighted with an arrow indicating the sort order.

   e   To perform a sort on more than one column, hold down the "ALT" key on your keyboard and click an additional column heading.

   f   Click on an unsorted column heading to undo previous sorts and affect a new sort.

9   Click the check boxes of the related records.

IMPORTANT Records might not match in a one-to-one relationship. Multiple records on the internal account side may match one or multiple records on the bank side. It is also possible that two or more bank or two or more internal account transactions reconcile against each other.

10   Verify the transactions selected should be used for a match and the difference of the selected records are zero, or within the matching write-off tolerances (see).

11   Click Match.

NOTE Clicking **Match** when the value in the "Difference" field is not equal to zero will create a write-off transaction. This transaction will be for the amount shown in the "Difference" field. Whether the system will accept this Match depends on the total amount of the write-off. If the write-off exceeds pre-defined thresholds the system will prevent this match. All manual write-offs require approval.

Researching Transactions

Transactions to be reconciled will be grouped in batches or listed as individual transactions (e.g. disbursements, teller entries, direct deposits, etc). Each is displayed on the Unmatched Records tab because they could not be reconciled during the Automatch reconciliation process. Items will go unmatched for a variety of reasons including incorrect or miss-posted amounts, missing bank account fields, incorrect or missing reference numbers, etc.

System and bank recorded transactions can be researched by viewing the details of each and obtaining proper support for the unmatched item. Additional helps are provided to let you know the status of each unmatched item.

Feature	Description
Yellow Bar	Transaction has an associated reconciliation note.
Red Bar	Transaction is non-quality.
Triangle Icon	Click to display more detail about the transaction.
Collapse All	Hides additional detail if the triangle icon has been clicked.
Deselect All	Deselects all check boxes.
Comments	Note area to include a note referencing the reconciliation for the bank account selected.

To display the details for a transaction

1 From the CUBS menu bar, click **Banks**.

2 Under Reconciliation, click **Transactions**.

3 Enter the Bank Account Number of the bank that has data to be loaded.

4 Enter a Date to define the end of the reconciliation time period.

5 Click **Load Records**.

6 Click the date hyperlink of the desired system transaction or bank transaction.

TIP A new window will open containing additional details of the system or bank recorded transactions. This screen contains direct links to additional system actions relating to the transaction type selected (donation, disbursement, teller entry, etc). This includes donation adjustments, donation reversals,

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disbursement adjustments, and disbursement reversals. For example, to reverse a batch, click Reverse this batch. To adjust a specific donation or disbursement, click the hyperlinked data in the Name column.

TIP To add a note relating to reconciliation research, enter text in the Notes text box and click **Add Note**.

7   Click **Save and Close**.

Changing Bank Accounts for a Unit Reported Deposit

In certain instances a local unit deposits transactions into the wrong bank account. To accommodate these circumstances, CUBS allows a user to change the bank account associated with the related unit reported transaction.

To change the bank account for a unit reported deposit

1   From the CUBS menu bar, click **Banks.**

2   **Under Reconciliation, click Transactions**.

3   Enter the Bank Account Number **of the bank that has data to be loaded.**

4   Enter a Date to define the end of the reconciliation time period.

5   Click **Load Records**.

6   Click the date hyperlink of the desired unit reported deposit located on the System side of the reconciliation module.

7   Enter a new bank account number in the Bank Account # field or click the search icon next to the Bank Account # field to search for a bank account.

8   Click **Save and Close**.

NOTE Changing bank accounts will cause accounting transactions to post which reverse the donation amount out of the former bank account and into the new bank account. A user should only change the bank account if they fully understand the consequences of this action.

Posting Interest and Fee Transactions

Interest and Fee transactions are communicated to CUBS through the bank statements. These transactions are typically identified through the Automatch process and should never show up as an unmatched item if bank transaction codes are set up correctly in the reconciliation process. In certain cases these transactions may not be accurately identified by the Automatch process and must be manually identified.

IMPORTANT Changing the transaction type to Interest Earned or Bank Fees will create accounting transactions. A user should only change the transaction to these transaction types if they fully understand the consequences of this action.

To manually identify a bank interest or bank fee transaction

1   From the CUBS menu bar, click **Banks.**

2   **Under Reconciliation, click Transactions**.

3   Enter the Bank Account Number **of the bank that has data to be loaded.**

4   Enter a Date to define the end of the reconciliation time period.

5   Click **Load Records**.

6   Click the date hyperlink of the desired bank recorded transaction.

7   In the Type drop-down field, select **Interest Earned** or **Bank Fees** as appropriate.

IMPORTANT By proceeding to the next step and clicking Save and Close, CUBS will create a reconciliation transaction and will auto match it to the bank recorded transaction.

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8   Select **Save and Close**.

About Post from Bank Transactions

Certain internal accounts are designated as "Post from Bank" accounts. This designation means that transactions for these internal accounts will never be

entered from MLS or CUBS, but will be added directly from the bank statement. Internal accounts that are given this designation typically do not have access to a computer (e.g. Church farms) or the method of recording receipts will not synchronize with CUBS (e.g. Deseret Industries, Bishop Storehouses, etc).

During the Automatch process, CUBS identifies bank statement transactions related to these accounts and creates reconciliation transactions on the system-side for the exact amount and matches these transactions together. Typically, transactions related to these accounts would never show on the unmatched items screen.

In certain cases, these transactions may not be accurately associated with the correct internal account through the Automatch process and will appear on the unmatched record tab. In these cases, you must manually designate the correct internal account to move the item to the internal account designated as "Post from Bank".

Changing the Internal Account of a Post from Bank Transaction

In certain cases, reconcilliation transactions may not be accurately associated with the correct internal account through the Automatch process and appear on the unmatched record tab. In these cases, you must manually designate the correct internal account to move the item to the internal account designated as "Post from Bank". In these cases, you must manually designate the correct internal account to move the item to the internal account designated as "Post from Bank".

IMPORTANT Changing the internal account of a bank recorded transaction to an internal account that is designated as "Post from Bank" will create accounting transactions. You should only change the Internal Account associated to these transaction types if they fully understand the consequences of this action.

To change the internal account of a Post from Bank transaction

1   From the CUBS menu bar, click **Banks.**

2   **Under Reconciliation, click Transactions**.

3   Enter the Bank Account Number **of the bank that has data to be loaded.**

4   Enter a Date to define the end of the reconciliation time period.

5   Click **Load Records**.

6   Click the date hyperlink of the desired bank transaction.

7   Enter a new internal account number in the Internal Account ID field or click the search icon to search for an internal account.

IMPORTANT By proceeding to the next step and clicking Save and Close, CUBS will create a reconciliation transaction and will auto match it to the bank recorded transaction.

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8   Click **Save and Close**.

Viewing Pending Matches

Manually matched records move to a pending approval status and can be viewed in the Pending Matches tab within the bank reconciliation's module. The data displayed is filtered by a user's ID and includes the Match ID, Match Date, Bank Account, Source, Amount, Internal Account, BUS ID, Recon Ref ID, Transaction Date, Type, and Post Date.

To view matches pending approval

1   From the CUBS menu bar, click **Banks**.

2   Under Reconciliation, click **Transactions**.

3   Click the **Pending Matches** tab.

4   Click the Match ID to display the details of any match.

5   Click the date next to a transaction in either the System or Bank table to view additional record details including any notes.

6   Click **Cancel** to move back to the Match Details screen.

7   Do one of the following:

- Click **Cancel** to go back to the Pending Matches tab.
- Click **Unmatch** to return the records to an unmatched record status.

NOTE Clicking Unmatch should only be done when upon further investigation it is determined the records have been improperly matched. No approval is needed to un-match reconciliation items.

TIP A filter can be applied to reduce the number of records displayed.

Viewing a Bank Reconciliation Status

The Bank Reconciliation Status tab provides a view of the total unmatched internal account recorded transactions as well as unmatched bank recorded transactions for a bank account as of a defined posting date.

The bank reconciliation status also displays when the last bank statement was loaded for reconciliation, current CUBS and bank balances, and the difference between these two balances.

To view the status of a bank reconciliation

1   From the CUBS menu bar, click **Banks**.

2   **Under Reconciliation, click Transactions**.

3   Click the Bank Reconciliations Status tab.

4   Enter the desired search criteria. BUS and Posting Date are required fields.

5   Click **Search**.

NOTE Clicking on a bank from the results table opens the reconciliation for the bank account.

Locating Reconciliation Matches

Matched transactions can be researched by using the Locate Matches feature. This search feature provides a multiple criteria to help you refine your search.

To locate reconciled (matched) transactions

1   From the CUBS menu bar, click **Banks**.

2   Under Reconciliation, click **Transactions**.

3   Click the **Locate Matches** tab.

4   Enter the desired search criteria.
        BUS is a required field.

5   Click **Search**.

TIP Clicking on a Match ID from the results table opens a matched details tab and allows you to un-match the transaction. Clicking the Trans Date hyperlink opens the transaction details of the record displayed.

Unmatching Reconciled Transactions

Transactions that have been matched in error may be unmatched. Unmatching transactions should only be done when it is determined the records have been improperly matched.

To unmatch reconciled transactions

1   Click the Locate Matches tab.

2   Enter the desired search criteria. BUS is a required field.

3   Click **Search**.

4   Click a Match ID from the results table to view the matched CUBS and bank transactions.

5   Click **Unmatch**.

TIP Clicking the Date hyperlink of a record opens a new window, which displays the transaction details. Transactions can also be unmatched from the Pending Matches tab.

About Positive Pay

There are two different scenarios for how checks recorded in MLS are reconciled: positive pay units and non-positive pay units. For unit accounts with positive pay selected, reconciliation of MLS checks is performed through the positive pay reconciliation screens. Reported checks are checked against a list of cleared checks provided by the bank.

TIP See the Bank Reconciliations topic for non-positive pay reconciliation details.

Bank statement files containing disbursement transactions cleared against a bank account are received from the USA and Canada on a daily basis, this file is commonly referred to as the inclearing file. The USA inclearing file comes from Zions First National Bank. The Canada inclearing file comes from CIBC, (Canadian Imperial Bank of Commerce). The automatch process in CUBS will attempt to match each transaction contained within the inclearings files with a disbursement transaction recorded in CUBS through MLS. If no match is made, then the system marks the transaction within the inclearings file as suspended. This transaction will appear on the Daily Suspense list of checks.

An agreement between CIBC and Zions allows the LDS church a specific amount of time to review the transactions reported in the inclearing file and to determine whether the transactions are appropriate. If the reviewers determine that the transaction is not appropriate, then the transaction will be rejected and a report of these rejected items will be sent to Zions or CIBC. The bank will then credit the transaction back to the Church's account. The auto-match process significantly reduces the total number of transactions that the reviewer needs to look at on a daily basis. Only the transactions in a suspended state will have to be reviewed and rejected where necessary.

Auto-Matching Bank Statement Files

The positive pay auto-match process happens behind the scenes in CUBS to determine if the unit for a MLS check is setup with positive pay; and if so, to match the transaction with a CUBS transaction.

To auto-match Inclearings Files in CUBS (no user interaction – just reference)

1 CUBS will receive the inclearings file.

2 CUBS will associate the transaction in the inclearings file with a CUBS transaction by taking the following steps.

- CUBS will associate the transaction in the inclearings file with an internal account through the account number listed in the inclearings file.

- CUBS will compare the Check # with Check #'s listed in the Stop Payment list.

If CUBS finds a match in the Stop Payment list, then the inclearing transaction will be suspended as Stop Payment.

- CUBS will attempt to match the inclearings transaction with a CUBS transaction by comparing the Check #.

If CUBS cannot find a matching CUBS record, then the inclearing transaction will be suspended as Unreported.

- If CUBS finds a CUBS transaction that matches the Internal Account and Check #. CUBS will perform the following:

If the CUBS transaction is already matched, the Inclearings transaction will be suspended as Duplicate.

If the difference between the transaction amounts is not within the defined tolerance limit, the Inclearings transaction will be suspended as Amount Mismatch.

- CUBS will display suspended items on the positive pay Suspended Items manual match screen for further research and potential rejection.

About Positive Pay Daily Suspense

The Daily Suspense list on the Transaction's Positive pay page, lists a count of the transactions, within each batch, that have been suspended through the processing of the daily inclearings files. The page lists a date and several transaction counts. Initially, if the reviewer has not performed any action against the daily inclearings file, the numbers in the Transaction column and the Suspense column will match. After the user has matched, rejected, or skipped transactions included in the Daily Suspense count, the number in the Suspense column will go down, and the number in the Matched, Rejected, or Skipped column will go up. At all times the sum of the numbers showing in the Suspense, Matched, Rejected, and Skipped columns should equal the number shown in the Transaction column.

Viewing the Daily Suspense Positive Pay Check Batches

The Daily Suspense list is a summary of positive pay suspended batches and shows counts of the statuses of the transactions within the batches.

To view Daily Suspense Positive Pay Check Batches

1   From the CUBS menu, click **Transactions**.

2   Under Disbursements, click **Positive Pay**.

3   Do one of the following to review Positive Pay Suspended Check Batches summary details.

TIP Click a header from the list to sort ascending by that column. Clicking the same column header twice will sort that column descending.

Click Show Filter to filter the list by Creation Date, narrowing the results list.

TIP If a filter was applied, the hide filter will not remove the filter; this only hides the filter fields.

Click a Date hyperlink to redirect to the Suspended Items tab listing all currently suspended items for the date selected.

Click the **Rejected Checks** hyperlink to the right of a batch to redirect the page to the Rejected Checks tab.

Click the **Suspense Report** hyperlink to the right of a batch to open a PDF report listing details for all suspended items in the batch.

About Positive Pay Suspended Checks

If during the auto-match process a transaction does not match up, then the check will be suspended and appear on the Suspended Items tab to find a match. Transactions may be suspended for several reasons including amount mismatch, stop-payment match, duplicate check numbers, or un-reported. The Suspended Items page displays outstanding checks side by side with suspended checks to find a match.

Matching Positive Pay Suspended Items

Suspended checks can be compared and matched with outstanding checks on the positive pay Suspended Items page.

To match positive pay Suspended Items

1   From the CUBS menu, click **Transaction**.

2   Under Disbursements, click **Positive Pay**.

3   Do one of the following:

    Click a **Date** from the Daily Suspense list that has suspended items.

    Or click the Suspended Items tab.

4   Check the box next to an outstanding check.

> **NOTE** Outstanding checks are check transactions recorded in CUBS but not matched to an Inclearing transaction.

5   Check the box next to a Suspended check to match.

> **NOTE** Suspended checks are check transactions that have reported to CUBS through the Inclearings file but not matched to a CUBS transaction.

6   Verify that the Difference Amount at the bottom is $0.

> **NOTE** Difference should be $0 to match the checks, unless within tolerance limits, (a predetermined amount range that the checks can be different). A write-off is then created for the difference.

7   (Optional) Enter a Comment if applicable in the text box provided.

8   Click **Match**.

Researching Positive Pay Suspended Items

This section will outline the different options available on the Suspended Items page to assist in matching checks.

To research positive pay Suspended Item details before matching

1 From the CUBS menu, click **Transaction**.

2 Under Disbursements, click **Positive Pay**.

3 Do one of the following:

Click a **Date** from the Daily Suspense list that has suspended items.

Click the **Suspended Items** tab.

TIP See the Matching Positive Pay Suspended Items section for specific steps on matching suspended items.

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4 Do one of the following to narrow or refine suspended item data:

To deselect checkboxes selected from either list (Outstanding or Suspended), click on the **Deselect all** button at the top of the related list.

To expand details for each check in a list, click on the **Expand all** button

To expand brief details for a specific check, click the triangle expand icon . Click the triangle again to collapse the single check back down to a single row, hiding the details.

5 Do one of the following to view the check details page and to see a full list of details.

To collapse the expanded details for any checks in the list, click on the **Collapse all** button.

To filter on specific values, click on **Show Filter**.

Click **Hide Filter** to hide the filter list.

Click the **Date** hyperlink on the Outstanding list to view the Disbursement Details.

To determine the status of the check, look at the flag colors next to the check.

Red flag – Non-quality: means that the check has been unmatched for over six months if listed on the Outstanding side or sixty days if listed on the Suspended side.

Yellow flag – Notes attached: means notes have been added.

Gray flag – Viewed: means the check details have been viewed.

TIP See the Viewing, Adjusting, or Creating Positive Pay Disbursement Details section for details and steps on Disbursement Details.

Click the **Date** hyperlink on the Suspended list to view the Check Details.

TIP See the Viewing Positive Pay Inclearing Check Details section for details and steps on Check Details.

To determine the type of transaction, look at the letter for each check:

Outstanding

C = Check

Suspended:

D = Duplicate

A = Amount mismatch

S = Stop Payment

U = Unreported

Review other data listed

Payee: the person the check was paid to

Check: the check number.

Amount: amount of the check.

Viewing, Adjusting, or Creating Positive Pay Disbursement Details

If the Date hyperlink is selected next to an outstanding check on the Suspended Items page, then the disbursement details page appears for review. An Adjust Disbursement link appears here if disbursements need to be adjusted.

If the Date hyperlink is selected next to a Suspended transaction, then the Check Details page appears. A Create Disbursement link appears here if disbursements need to be added.

To view Suspended Items outstanding checks and suspended transactions

1   From the CUBS menu, click **Transaction**.

2   Under Disbursements, click **Positive Pay**.

3   Do one of the following:

Click a **Date** from the Daily Suspense tab.

Click the **Suspended Items** tab.

To view disbursement details

1 Click a Date hyperlink next to an outstanding check.

2 (Optional) Enter a note in the text box and then click the **Add Note** button to add the note to the note history.

3 Click the **Cancel** button to return to the Suspended Items list.

To adjust disbursements

1 Click a Date hyperlink next to an outstanding check.

2 Click **Adjust this Disbursement** from the Disbursement Details page.

3 Adjust disbursement details as necessary.

4 Click **Save and Close**.

To create a disbursement

1 Click a **Date** hyperlink from a Suspended transaction.

2 Click **Create Disbursement**.
The Batch Details page appears.

3 Enter or search for an Internal Account.

TIP The other fields will be populated based on the Internal Account selected.

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4 Click **Add Disbursement**.

5 Enter required account details.

6 Enter disbursement details.

TIP To delete a disbursement row, check the corresponding box, and then click **Delete Row**.

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7 Click **Save**.

8 Click **Submit for Approval**.

Viewing Positive Pay Inclearing Check Details

Inclearing check details can be viewed by clicking the Date hyperlink next to a Suspended transaction on the Suspended Items page.

To view positive pay inclearing check details

1   From the CUBS menu, click **Transaction**.

2   Under Disbursements, click **Positive Pay**.

3   Do one of the following:

   Click a **Date** from the Daily Suspense list that has suspended items.

   Or click the **Suspended Items** tab.

4   Click the Date next to a Suspended transaction.

TIP See the Rejecting and Skipping Positive Pay Checks section for additional details on adding the Status and Rejection Reason.

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5   Click the hyperlink to the Nautilus system to view check images.

6   (Optional) In CUBS, enter a note in the text box and then click the **Add Note** button to add the note to the note history, if applicable.

7   (Optional) Click the **Create Disbursement** button to add disbursements, if applicable.

TIP See the Viewing, Adjusting, or Creating Positive Pay Disbursement Details section for details on creating a disbursement.

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8   Close the Check Details browser window.

Rejecting and Skipping Positive Pay Checks

Suspended transactions can be rejected or skipped on the Check Details page. Checks are skipped if information is not known about them or if the details have been reviewed, but matching will not be done at this time. Checks can be rejected for any of several reasons as identified with the Rejection Reason list.

To reject or skip a positive pay check

1   From the CUBS menu, click **Transaction**.

2   Under Disbursements, click **Positive Pay**.

3   Do one of the following:

   Click a **Date** from the Daily Suspense list that has suspended items.

   Or click the **Suspended Items** tab.

4   Click the **Date** next to a Suspended transaction.

5   Click the **Status** dropdown.

6   Do one of the following:

   Select **Skip** to skip this check.

   Select **Reject** to reject this check.

7   (Optional) Select a **Rejection Reason**.

8   Search for and select an Internal Account.

9   Click **Save and Close**.

About Rejected Positive Pay Checks and Matches

After positive pay checks have been suspended, they are rejected, matched, or skipped.

The Rejected Checks tab allows rejected checks to be searched and reviewed at anytime. Reports can also be exported on rejected checks if desired.

The Recent Matches tab lists matches that have been made in the past 24 hours for review. Matches can also be unmatched on the Recent Matches list if they were mistakenly matched.

The Locate Matches tab has a search feature to search any matches that have been made. On any search pages, the more criteria supplied for the search, the more precise the list of results will be.

Reviewing Positive Pay Rejected Checks

To review rejected checks, use the search feature on the positive pay Rejected Checks tab. This searches all checks that have been rejected. Use as many search criteria fields as possible when searching to narrow the results list and for better performance.

To review positive pay Rejected Checks

1   From the CUBS menu, click on **Transaction**.

2   Under Disbursements, click **Positive Pay**.

3   Click on the **Rejected Checks** tab.

4   Enter search criteria.

5   Click **Search**.

6   Do one of the following:

   Click the **Check Number** hyperlink to view check details.

   Click **Create Disbursement** to adjust disbursement details.

7   Click **Save and Close**.

Creating Positive Pay Rejected Checks Report

To create a positive pay rejected checks report, use the search feature on the positive pay Rejected Checks tab. This searches all checks that have been rejected and returns a list that can then be submitted into a rejected checks report. Use as many search criteria fields as possible when searching to narrow the results list and for better performance. The rejected checks reports can be run as many times as needed.

To create a positive pay Rejected Checks report

1   From the CUBS menu, click on **Transaction**.

2   Under Disbursements, click **Positive Pay**.

3   Click on the **Rejected Checks tab**.

4   Enter search criteria.

5   Click **Search**.

6   Check the box next to one or more checks from the results list.

7   Click **Submit Reports**.

TIP If available, check images will be included in the report.

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8   Print, Save, or Email the report.

Reviewing Positive Pay Recent Matches

The Recent Matches tab in CUBS displays a list of all recent matches made within the past 24 hours.

To review positive pay Recent Matches

1   From the CUBS menu, click on **Transaction**.

2   Under Disbursements, click **Positive Pay**.

3   Click on **Recent Matches**.

4   Click a **Match ID** hyperlink.

TIP See the Viewing Positive Pay Match System Details section for more details and steps on the System Details.

TIP See the Viewing Positive Pay Match Bank Account Details section for more details and steps on the Bank Account Details.

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5   Click **Cancel** to return to the Recent Matches page.

6   Click the **Trans Date** hyperlink of a match to view the Disbursement Details page.

TIP See the Viewing, Adjusting, or Creating Positive Pay Disbursement Details section for details on the Disbursement Details page.

TIP See the Unmatching Positive Pay Checks section for details on un-matching checks on the Recent Matches page.

Unmatching Positive Pay Checks

The Recent Matches page displays a list of all recent matches made within the past 24 hours and allows checks to be unmatched if necessary.

To unmatch checks on Recent Matches

1   From the CUBS menu, click on **Transaction**.

2   Under Disbursements, click **Positive Pay**.

3   Click on **Recent Matches**.

4   Check the box next to the check to be unmatched.

5   Click **Unmatch**.

Viewing Positive Pay Match System Details

The match System details Date hyperlinks to details pages associated with the type of transaction, (i.e. a Disbursement type transaction will redirect to the associated Disbursement Details page).

To view match system details

1   From the CUBS menu, click on **Transaction**.

2   Under Disbursements, click **Positive Pay**.

3   Click on **Recent Matches**.

4   Click the **Match ID** hyperlink to view the Match Details page.

5   Click the **Date** hyperlink under the System section.

TIP See the Viewing, Adjusting, or Creating Positive Pay Disbursement Details section for details on the Disbursement Details page.

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6   (Optional) Enter a note in the text box and then click the **Add Note** button to add the note to the note history.

7   Click **Cancel** to return to the Match Details page.

TIP See the <u>Unmatching Positive Pay Checks</u> section for steps on Unmatching checks.

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8 Click **Cancel** to return to the Matches page.

Viewing Positive Pay Recent Match Bank Account Details

The recent match Bank Account details Date hyperlinks to details pages associated with the type of transaction, (e.g. a Check type will redirect to the associated Check Details page).

To view positive pay matched bank account details

1 From the CUBS menu, click on **Transaction**.

2 Under Disbursements, click **Positive Pay**.

3 Click on **Recent Matches**.

4 Click a **Match ID** hyperlink to view the Match Details page.

5 Click the **Date** hyperlink under the Bank Account section

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NOTE The Check Details or Transaction Details page will appear depending on the Transaction Type.

Locating Positive Pay Matches

To locate matches use the search feature on the Locate Matches tab. Use as many search fields as possible to narrow the results list and for better performance.

To locate positive pay matches

1 From the CUBS menu, click on **Transaction**.

2 Under Disbursements, click **Positive Pay**.

3 Click on **Locate Matches**.

4 Enter search criteria.

5 Click **Search**.

6 Do one of the following to view additional details:

Click the **Match ID** hyperlink to view the Match Details page.

Click the **Trans Date** hyperlink to view the related details page depending on the Transaction Type listed, i.e. Disbursement Details, Check Details, etc.

TIP See the Viewing, Adjusting, or Creating Positive Pay Disbursement Details section for details on the Disbursement Details page.

TIP See the Viewing Positive Pay Match Bank Account Details sections for more information on Check Details or Transaction Details.

About General Ledger Reconciliation

A General Ledger (GL) Reconciliation is an account balance comparison of CUBS accounting data (subsidiary-ledger) to the Church's corporate General Ledger (GL) currently maintained in PeopleSoft. Within CUBS users compare and reconcile bank accounts with CUBS ledgers, or CUBS category balances (categories associated with the GL accounts established in CUBS System Setup as GL Reconciled Accounts) with the GL. Church policy requires specific accounts within the General Ledger to be reconciled at least monthly.

Please see the following example:

Bank Account versus CUBS Ledger

Bank Account: 00-118145-6

	Beginning Balance:	$100
08/31/2010	Sum of Monthly Debits	$500
	Sum of Monthly Credits	($250)
	Ending Balance:	$350

CUBS Ledger: 6381-990-1026-LB0000

	Beginning Balance:	$100
08/31/2010	Sum of Monthly Debits	$500
	Sum of Monthly Credits	($250)
	Ending Balance:	$350
	Total Difference between Ending Balances	$0

CUBS Category Balances versus GL

```
CUBS Category Balances:        Tithing GUA 04
                                     Beginning Balance:    $100
08/31/2010      Sum of Monthly Debits                      $500
                Sum of Monthly Credits                    ($250)
                                     Ending Balance:       $350


CUBS Ledger:  6381-007-4000
                                     Beginning Balance:    $100
08/31/2010      Sum of Monthly Debits                      $500
                Sum of Monthly Credits                    ($250)
                                     Ending Balance:       $350
                _____
                Total Difference between Ending Balances   $0
```

Any differences (outstanding items) within the reconciliation are noted and explained with an adjusting memo entry (CUBS entered line item identifying and describing a transaction, to balance the reconciliation) indicating why the difference is not corrected.

Some differences may require an adjusting journal entry. An adjusting memo entry that is active over 2 periods will be considered a non-quality item and is noted in CUBS. Each GL account should be reconciled on a regular basis (daily, weekly, monthly, quarterly or annually) as appropriate and required by Church policy.

Reconciling a General Ledger Account

The GL accounts to be reconciled are first defined in the System Setup, GL Reconciled Accounts screen. An authorized CUBS reconciler will regularly compare (daily, weekly, monthly, quarterly or annually) as appropriate, the CUBS account balances (system data) to the General Ledger (GL) balances. To perform a GL reconciliation, the reconciler identifies each transaction that causes a difference between the two total balances. Journal voucher (JV) adjustments are made to resolve transaction differences in the GL that contribute to the overall difference. Once all transaction differences have been identified, noted and adjusted (if needed) the account is considered reconciled. A memo item should be indicated for each transaction difference item, not just a summary line for multiple transactions, unless it is an entire batch, with a batch number, etc.

Adjusting memos in CUBS are created to explain but not adjust any discrepancies/reconciling items. If an adjusting memo requiring resolution is pending for more than 2 periods, it will be considered non-quality, and is noted in

CUBS. In cases where the discrepancy is justified and does not require resolution, it will not be considered non-quality.

For each GL account that is reconciled in CUBS, it requires a reconciler and an approver. Reconciliations can have a status of Rejected, Open, Pending or Approved.

As a rule, the reconciliation system in CUBS for GL accounts should have no differences, except for instances where entries have been made on the GL side outside of CUBS. The system does not provide a listing of all reconciliation differences to help the user determine what adjustments are needed and what detail is needed for a JV adjustment or Adjusting Memo.

CUBS compiles and posts all entries to the GL on the same date the entries are posted into the category and bank ledger record within CUBS. The objective is not to match transactions with timing differences, but rather to deal with unexpected (and hopefully rare) issues in the compilation and posting of GL transactions from CUBS or from outside of CUBS. These situations should be unusual, unlike outstanding checks or GL clearing accounts where timing differences are normal. If a difference is identified and it is determined that a JV adjustment is needed, the user needs to create a memo entry to explain the difference before doing the JV adjustment. The user should not just skip the memo and do the JV.

Since the JV would be dated after the cutoff balance date in the CUBS reconciliation environment, it would need to be shown as an adjustment memo for 1 month, and then the user may clear it the following month. If the user has an adjustment memo and then determines to make a JV, the user needs to go back to the adjustment memo and match it off against the JV adjustment to show that it is resolved.

To reconcile a general ledger account

1   From the CUBS menu bar, click **Transactions**.

2   Under Accounting, click **GL Reconciliation**.

3   Select a BUS from the BUS dropdown menu.

4   Enter a time period (MMM yyyy) of the reconciliation.

5   Select a CUBS Account Type from the dropdown menu.

6   Click **Search**.

7   Click on the desired GL Account number to view the details of the GL account.

TIP On the right side of the header is a total GL Balance versus Bank Balance to be used as a quick reference.

---

8   Do one of the following:

  a Click **Submit for Approval** is the difference between the GL balance and bank balance is zero.

  b Click **Add New Row** to create one or more Adjusting Memos to explain the difference between the GL balance and bank balance. Each row must have a date, memo, resolution, and an adjustment amount to CUBS or the GL.

TIP By clicking **View Adjustment History**, you also have the option of viewing all adjusting memos that have been associated with the specific GL Account and were marked as resolved by the reconciler.

IMPORTANT Adjusting Memos can also be recorded as excluded from non-quality reporting information by having the Requires Resolution flag not checked. This empty box indication would be used for permanent differences between CUBS and the GL that will intentionally not be resolved in the short term. For example, income accounts like Ward Missionary will automatically reset at the beginning of each year in the GL but CUBS subcategories carryover the balance from the previous year. There is always a permanent difference between the two balances which needs an Adjusting Memo entry every year, which never requires resolution, in order to reconcile the balances.

IMPORTANT If you click Cancel before saving any changes then the system rejects the current changes and it does not modify the database.

About General Ledger Journal Vouchers

CUBS transactions and their details, are posted in CUBS as often as the CUBS posting process takes place. However, CUBS transactions are totaled by affected GL account, and are posted as summary lines to the GL only once a day.

The daily automatic CUBS posting to the General Ledger (GL) creates a journal voucher (JV) with a unique identification number. One JV per BUS, with one line per GL account string, is created. CUBS passes these JVs to the GL

automatically, and receives a response back that updates the JV status to the GL (posted or error).

JV's are often searched, reviewed and referenced in CUBS by their identification numbers. Searches can be done by JV number in CUBS to help research differences between the GL and CUBS or CUBS and the bank statements.

Journal vouchers with an error status in the GL can be reviewed and corrected by CUBS users. Manual entries to the GL outside of CUBS also create journal voucher identification numbers, however CUBS does not have access to them, nor do they report back to CUBS.

Searching General Ledger Journal Vouchers Created by CUBS

CUBS transactions and their details, are posted in CUBS as often as the CUBS posting process takes place. However, CUBS transactions are totaled by affected GL account, and are posted as summary lines to the GL only once a day.

The daily automatic CUBS posting to the General Ledger (GL) creates a journal voucher (JV) with a unique identification number. One JV per BUS, with one line per GL account string, is created. CUBS passes these JVs to the GL automatically, and receives a response back that updates the JV status to the GL (posted or error).

JV's are often searched, reviewed and referenced in CUBS by their identification numbers. Searches can be done by JV number in CUBS to help research differences between the GL and CUBS or CUBS and the bank statements.

Journal vouchers with an error status in the GL can be reviewed and corrected by CUBS users. Manual entries to the GL outside of CUBS also create journal voucher identification numbers, however CUBS will not have access to them, nor do they be report back to CUBS.

To Search GL Journal Vouchers

1   From the CUBS menu bar, click **Transactions**.

2   Under Accounting, click **GL Journal Voucher**.

3   Enter the desired search criteria. At lease one field is required.

4   Click a CUBS Journal ID from the search result.

> **IMPORTANT** Note: If the user cancels before saving any changes then the system rejects the current changes and it does not modify the database.

Correcting General Ledger Journal Vouchers in Error

Posting errors to the GL are typically due to either an inappropriate GL string set up in CUBS (within the System Setup, GL Reconciled Accounts screen as defined by Church policy) or the appropriate accounting string not being set up in the GL. Either way, the error requires resolution prior to submitting the CUBS journal or it is not accepted and posted to the GL. All countries and BUSes are required to reconcile their General Ledger (GL) account(s) at least monthly.

First, determine whether the problem is in the GL (i.e. account inactivated in error, communication with the GL is down, etc), or in CUBS (i.e. account no longer valid). The reports found under Financial Reports, GL Accounting can be helpful in finding the discrepancies and completing the reconciliations.

If the problem is in the GL the correction must be made in that system and then the JV should be resubmitted without any alteration. If the error is in CUBS the user will replace the invalid account in the JV and resubmit it. The user should also review the configuration and ensure changes are made to ensure CUBS does no longer use the invalid account.

To Correct GL Journal Vouchers

1   From the CUBS menu bar, click **Transactions**.

2   Under Accounting, click **GL Journal Voucher**.

3   Enter the desired search criteria. At lease one field is required.

4   Click a CUBS Journal ID from the search result.

> **NOTE** If the JV status reads "Error" then the Voucher Details screen will allow you to edit the BU, Dept ID, Account, Product and Project. The amount and Credit (CR)/Debit (DB) fields are non-editable.

> **TIP** Posting errors to the GL are typically due to either an inappropriate GL string set up in CUBS or the appropriate accounting string not being set up in the GL. In either case, the error requires resolution prior to submitting the CUBS journal. If one of these types of errors is not resolved prior to posting to

the GL Account(s), the JV is not posted. The GL Account(s) then show a status of "Error" and the JV needs to be reviewed and edited within the editable fields or by clicking the GL Account String Search icon, to correct any errors. All journals in error need to be corrected and resolved daily.

5 Click **Validate** to run validation on the individual fields of the GL Account to have CUBS verify internally that the GL account string is accurate.

6 Click **Resubmit** if all individual GL Account fields within the JV pass the validation.

TIP If any of the individual fields fail the validation, the fields that failed will be highlighted and valid data must be entered. Validation must be executed prior to resubmitting the JV to the GL.

IMPORTANT You must update any records containing invalid GL Accounts in CUBS in order to prevent the error from occurring again. To execute a query listing every record within the system where the specific GL Account is

defined, click the details icon.

IMPORTANT If you click Cancel before saving any changes the system rejects the current changes and it does not modify the database.

Creating Reports

CUBS has a number of management and other preformatted reports available for administrators, managers, and other users. This section describes how to initiate and view CUBS reports.

This chapter contains the following sections:

About CUBS Reports

CUBS has a number of management and other preformatted reports available for administrators, managers, and other users. These reports are primarily available from the CUBS Dashboard.

On the CUBS Dashboard, the reports are listed in seven categories: Transactions, Participant & Units, Financial Reports, Interfaces, Annual and Monthly, System Setup, and Banks. (System Data reports and a BUS Split Report are also available.) Each category includes one or more subcategories as shown in the following table.

Some reports, due to their size and frequency of use, will be scheduled to run automatically. These reports will be viewed and can be printed in Nautilus, a document imaging product. Scheduled reports are scheduled through a software tool called Tidal Scheduler.

Table 1 CUBS Report Categories and Subcategories

Category	Subcategory
Transactions	Donations (26 reports)
	Adjustments (9 reports)
	Disbursements (12 reports)
	Transfers (4 reports)
	Teller Entries (2 reports)
	Missionary Commitments (3 reports)
Participants & Units	Participant Management (4 reports)
	Unit Management (5 reports)
	Budget Allocation (15 reports)
Financial Reports	GL Accounting (13 reports)
Interfaces	MLS (4 reports)
Annual and Monthly	Annual and Monthly (9 reports)
System Setup	BUS Management (5 reports)
	User Management (8 reports)

Banks	Bank Management (4 reports)
	Bank Data Files (7 reports)
	Bank Supplies (10 reports)
	Card Management (3 reports)
	Sweeps (4 reports)
	Reconciliation (11 reports)
System Data	System Data (10 reports)
BUS Split	BUS Split (1 report)

A table of reports for each subcategory follows. The table includes the following information for each report in the subcategory:

NOTE Unit reports can be run in the unit language. (In general, Unit reports have several parameters including: Unit, Parent, Internal Account, or Participant).

NOTE Unless otherwise noted, reports are available in a PDF format or as an Excel download. For most reports a PDF is the default output.

Creating CUBS Reports

CUBS has a number of management and other preformatted reports available for administrators, managers, and other users. These reports are primarily available from the CUBS Dashboard.

To create CUBS reports

1   From the CUBS menu bar, click **Reports**.

2   From the list of report categories, select the category with the report you want to create.

3   From the list of Available Reports, click the report you want to create.

4   For the report you selected, enter the required report parameters and any optional parameters

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TIP Required parameters have a red bullet to the left of the parameter.

IMPORTANT Some reports have a Select One identifier. Here you have several parameters separated by an "or" connector. Once you select an option, the remaining options are no longer available. In the example shown, you can select from three options: (1) **Country** and **BUS** OR (2) **Parent ID** OR (3) **Unit ID**. Note that if you select the Country option, you must also select a BUS. Once you select an option (Unit, for example) the remaining options (Country and Parent Unit) are no longer available. Note that in this example, **Date** is a separate required parameter that must be entered.

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5   Click **Create Report**.

NOTE Most reports are available with either PDF or Excel output.Unless otherwise stated, the default output is a PDF report. Reports with Unit, Parent Unit, Participant, and Internal Account parameters can be run in the Unit language, which is the language of the locale. For example, from the Language parameter, English is available as English – United States, English – Australia, and English – Canada, depending on the unit locale.

Scheduling CUBS Reports

Scheduling reports optimizes the efficiency of CUBS by allowing reporting jobs to run during low peak user hours and automates the running of reports that are generated for specific and repeatable time periods. Tidal Scheduler is the tool used to schedule CUBS reports.

> **NOTE** Requests for reports to be scheduled can be made to Treasury Services at Church Headquarters in Salt Lake City. The table of reports that follows, list which reports are currently scheduled.

All scheduled reports will appear in Nautilus in a PDF format where they can be viewed and printed. Nautilus is a document imaging product that will be used in all Church Administration Offices (CAOs). Nautilus will store the reports by report name and users can select the time period and other keywords for each desired report.

> **IMPORTANT** Access rights to reports will be based upon a user's access to BUSs in CUBS. Access to reports that are not BUS based (e.g. donor or unit reports) will be restricted by the user's access to countries in CUBS.

To retrieve a report in Nautilus

1   Open Windows Internet Explorer and type Webdesk.

2   Log in to Webdesk using your LDS Account user name and password.

3   Double click the Nautilus icon and sign in using your Nautilus user name and password.

4   From the Document Type Groups box, choose **CUBS Reports**.

5   From the Document Types box, select the desired report.

6   Enter the date range for the report.

7   Enter keywords to further define the report.

8   Click **Find**.

9   Double click on the file you want to open.

NOTE Some scheduled reports (i.e. Unit Monthly Financial Statement, Donor statement of contributions, etc) are generated for whole countries or BUSs. To facilitate download and printing, the reports will be grouped by country or BUS as .zip files. The .zip file needs to be downloaded to the user's PC and unzipped into a user selected directory. To help manage printing the uncompressed reports (potentially hundreds or thousands), the Church will provide a third party printing tool.

Donations Reports

The Donations subcategory in the Transactions Category has 26 specific reports as shown in the following table.

Table 1 CUBS Donations Reports

Report title	Report description	other information
DON-001 External Bank Deposit	This report provides the breakdown of donations made to the external bank account by instruments for a given donation batch.	On demand from input parameter screen. One report per donations batch.
DON-002 Donation Batch Detail at Admin Office	This report provides details for a donation batch recorded at the Church Administration Office.	On demand from input parameter screen. One report per donations batch.
DON-003 Donation Batch Detail at Unit	This report provides details for a donation batch recorded at the Church Administration Office on behalf of a local unit.	On demand from input parameter screen. One report per donations batch.
DON-004 Donation Batch Summary	This report provides a one line summary of all batches that match the input parameters. The expected business usage of this report will be to validate the data entry of donations batches.	On demand from input parameter screen. One report per Country and BUS, internal account, or donations batch.
DON-006 Unit Donations Details	This report provides details of all donations, sorted by donor, for the unit. The purpose of this report is to facilitate reporting to non-MLS units.	On demand from input parameter screen. One report per unit.
DON-007 Unit Donations Summary	This report provides a one line summary for all donations made by a single donor for all donors within a unit. The purpose of this report is to facilitate reporting to non-MLS units. This report provides details of all donations, sorted by donor, for the unit.	On demand from input parameter screen. One report per unit.

DON-008 Donation In-Kind Reallocations	This report provides the details for all donation in kind reallocations that were performed within a given date range.	On demand from input parameter screen. One report per date range.
DON-009 Donation Accuracy Acknowledgement Sheet	This report provides a form for local leaders to use to allow donors at the local unit to verify that the Church's records of their donations is correct. This report does not contain any donation information but is only used to track that the donor has acknowledged that the Church records are correct.	On demand from input parameter screen. One report per unit.
DON-012 Donor Statement of Contributions	This report provides a list of all donations for a given donor. This report includes confidential donations. This is not a tax valid receipt.	On demand from input parameter screen and scheduled (monthly, quarterly, and annually depending on country). One report per donor for CAO donors, one report per unit (with a page break by donor) for unit donors.
DON-013 Agency Donation Acknowledgement	Letter sent to the donor named on an agency donation. This report is used to notify the agency participant that a donation has been received and recorded in their name.	On demand from input parameter screen and on demand when an agency donations batch is submitted for approval. One report per agency participant. English only.
DON-014 Annual Charitable Cash Contributions Official Tax Summary Statement	This report provides a list of all tax deductible donations for a given donor. This report only includes tax deductible donations. This report may include confidential donations.	On demand from input parameter screen and scheduled. One report per donor for CAO donors, one report per unit (with a page break by donor) for unit donors..

DON-018 Donations by Category	This report provides a list of donations by category for a given internal account for a given date range. This report is used for donation analysis.	On demand from input parameter screen. One report per internal account. Translated into local unit language.
DON-019 Donation Sweep Details	This report provides summary information for donation batches for a given date. This report is used to determine the amount that needs to be manually transferred into certain bank accounts to meet Australian regulations.	Scheduled daily at the end of business (MST). One report per BUS. English only.
STI-001 Anticipated Standing Instructions	This report provides a list of all donations expected to execute in three days via standing instructions.	Scheduled daily. One report per BUS. English only.
STI-002 Standing Instructions Reported by CUBS	This report provides a list of all donations executed via standing instructions that day.	Scheduled daily. One report per BUS. English only.
STI-003 Standing Instructions Donation Notification Email	This letter is sent to donors via email three days prior to the execution of a donation via standing instruction. This letter is only sent if the participant has an email address in the system.	Triggered three days prior to the scheduled donation. One report per donation.
STI-004 Standing Instructions Notification Email	This letter is sent to donors via email when a standing instruction is created or edited and approved. This letter is only sent if the participant has an email address in the system.	Triggered on approval of the creation or editing of a standing instruction. One report per standing instruction.
STI-005 Standing Instructions Payments	Details standing instruction payments (executed, pending, or skipped) during a given date range.	On demand from input parameter screen. One report per date range.
GFT-001 Donations Of Individual Participant	Record of individual's Gift Aid donations made over a specified date range.	On demand from input parameter screen. One report per participant.

GFT-002 Unacceptable Donation Letter	Letter to donor indicating that a Gift Aid donation has been received and that a Gift Aid declaration is not on file for the donor or that the category break-down on file does not match the donation received.	Triggered when a donation is received from a participant without a declaration or a donation that doesn't match the donation category template the participant has on file. One report per donation.
GFT-006 Gift Aid Claim	Record of all gift aid donors who have made gift aid donations. This report is sent with the claim to HMRC.	On demand from input parameter screen. One report per claim.
GFT-007 Participants by Unit	Reports list of participants, by unit, who have made Gift Aid donations for the current tax year.	On demand from input parameter screen. One report per unit.
GFT-008 Declaration Received Letter	Letter to donor who has made Gift Aid Declaration confirming receipt of the declaration.	On demand from input parameter screen. One report per declaration.
GFT-009 Declaration Cancelled Letter	Letter to Gift Aid donor confirm the cancellation of the Gift Aid declaration.	On demand from input parameter screen. One report per participant.
GFT-010 Successful Autopost Entries	This report provides a list of gift aid donations that have executed successfully via the gift aid autopost batch process.	Triggered at the completion of the gift aid autopost process. One report per batch process. English only.
GFT-011 Gift Aid Autopost Exceptions	This report provides a list of gift aid donations that have not executed successfully via the gift aid autopost batch process. This report contains donations that could not be automatically posted because they could not be matched to a donor, the donor did not have a declaration, or the donation amount did not match the donation category template.	Triggered at the completion of the gift aid autopost process. One report per batch process. English only.

Adjustments Reports

The Adjustments subcategory in the Transactions Category has nine specific reports as shown in the following table.

Table 1 CUBS Adjustments Reports

Report title	Report description	other information
DBA-001 Disbursement Adjustment	This report provides a summary of disbursement adjustments that may or may not have been approved and posted in CUBS.	On demand from input parameter screen and scheduled daily (Midnight MST). One report for each BUS. Format of report to be stored in Nautilus is PDF.
DBA-002 Expense Distribution Summary	This report provides a summarized view of expense distributions that have been approved and posted in CUBS.	On demand from input parameter screen and scheduled daily (Midnight MST). One report for each BUS with page break by Distribution Batch ID. Format of report to be stored in Nautilus is PDF.
DBA-003 Expense Distribution Detail	This report provides a detailed view of expense distributions that may or may not have been submitted for approval or that are approved and posted in CUBS.	On demand from input parameter screen, on demand from application, and batch triggered. One report for each Distribution Batch ID. Format of report to be stored in Nautilus is PDF. 1. Expense Distribution Entry Screen - When manually submitting expense distribution for approval. 2. Batch Process - After straight through processing and posting of expense distributions received from relevant external systems (such as CAPS).
DBA-004 Expense Distribution File Upload Rejection	This report is automatically generated and provides the reasons for the rejection of an expense distribution file from an external system.	On demand from input parameter screen and batch triggered. One report for each Expense Distribution File ID with page break by BUS. Format of report to be stored in Nautilus is PDF. Batch process when processing incoming expense distribution files from external systems (such as CAPS).

DBA-005 Stop Payment Detail	This report is automatically generated and provided the details associated with a stop payment.	On demand from input parameter screen and on demand from application. One report for each Stop Payment ID. Stop Payment Entry Screen when manually submitting a stop payment.
DBA-006 Stop Payment Summary	This reports provides a summary of stop payments created within a specified date range.	On demand from input parameter screen.
DON-015 Donation Adjustments	This report provides workload information and details about donations adjustments that have been made. This report is used to identify the common reasons that adjustments are being made.	On demand from input parameter screen. One report per internal account, batch, or donor.
DON-016 Donation Batch Reversals	This report provides workload information and details about donations batch reversals that have been made. This report is used to identify the common reasons that reversals are being made.	On demand from input parameter screen. One report per internal account, batch, or donor.
DON-017 Donation Adjustment Notification Letter	When an adjustment is made, this letter is sent to the donor to notify them of the changes that have been made.	Triggered when a donation adjustment has been made and approved. One report per donation adjustment.

Disbursements Reports

The Disbursements subcategory in the Transactions Category has 12 specific reports as shown in the following table.

Table 1 CUBS Disbursements Reports

Report title	Report description	other information
DBG-001 Fast Offering Recipients	This report provides a detailed list of Fast Offering Disbursements by recipient for a selected time period. It is used to help CAO personnel determine if someone is taking "advantage" of fast offerings– whether someone is receiving too much help, or help over a long period of time.	On demand from input parameter screen.
DBG-002 Category Analysis by Stake/District	This report provides a summary of total donations and disbursements made during the selected time period (summarized by month for each parent unit). It is used to help CAO personnel determine whether units are self-sufficient or not, to find out how units are expensing versus receiving income.	On demand from input parameter screen.
DBG-003 Category Analysis by Unit	This report provides a summary of total donations and disbursements made during the selected time period (summarized by month for each unit). It is used to help CAO personnel determine whether units are self-sufficient or not, to find out how units are expensing versus receiving income.	On demand from input parameter screen.
DBG-004 CUBS Payment Request Form	This report is a CUBS Payment Request Voucher for disbursements created and processed at the CAO on behalf of units. The report is generated when approving any CAO requested disbursement or any unit reported disbursement for a working fund. The report is printed and sent to Accounts Payable and gives Accounts Payable all the information they need from CUBS to process the disbursement. Please note that all expenses initiated at the CAO need to be done through Accounts Payable.	On demand from input parameter screen and on demand from the application. When generating the report on approval action, the output format will always be a PDF.

DBG-005 Disbursements Over Authorized Limits	This report displays all disbursements (one line per disbursement) whose amount is over authorized limits specified for the internal account associated with that disbursement. It allows CAO personnel to analyze large item payments and find out why they were approved.	On demand from input parameter screen.
DBG-007 Electronic Disbursement Request	This report displays all EFT disbursements (one line per disbursement) that were initiated in MLS. It allows CAO personnel to check if the transactions made it through to CUBS properly.	On demand from input parameter screen.
DBG-008 Zions Disbursement Review	This report displays all check disbursements (one line per disbursement) that came through the check inclearings process to CUBS from Zion's Bank (US disbursement bank). It allows CAO personnel to check if the transactions made it through to CUBS properly.	Scheduled. One file (for US only) with page break by internal account template.
DBG-009 CIBC Disbursement Review	This report displays all check disbursements (one line per disbursement) that came through the check inclearings process to CUBS from CIBC Bank (Canada disbursement bank). It allows CAO personnel to check if the transactions made it through to CUBS properly.	Scheduled. One file (for US only) with page break by internal account template.
DBG-010 Fast Offering Analysis	This report displays all Fast Offering Donations, Disbursements, and Transfers made during the selected time period - summarized by month and child unit (when the report is run by parent unit) or parent unit (when the report is run by BUS). It is used to help CAO personnel determine if someone is taking "advantage" of fast offerings–whether someone is receiving too much help, or help over a long period of time.	On demand from input parameter screen and scheduled.

| DBG-011

Expense Trends	This report displays total expenditures (across all categories) made by parent unit/unit for a selected period and compares against a three month rolling average of expenditures. The report displays one row for each child unit (when the report is run by parent unit) or one row for each parent unit (when the report is run by BUS). It allows CAO personnel to detect large deviations in expenses and follow up with corresponding units or parent units. This is an indicator of suspicious activity.	On demand from input parameter screen.
DBG-012

Large Item Disbursement Review | This report displays all disbursements (one line per disbursement) coming from the bank statements and check inclearings whose amount is over a pre-defined limit that is specified when running the report. The report allows CAO personnel review bank statements and is used to help detect if disbursements have not been recorded in CUBS. | On demand from input parameter screen. |
| DTW-003

MLS Created Electronic Disbursements | A report listing MLS created electronic disbursement transactions. This report needs to be generated at the BUS level. | On demand. |

Transfers Reports

The Transfers subcategory in the Transactions Category has four specific reports as shown in the following table.

Table 2 CUBS Transfers Reports

Report title	Report description	other information
IFT-001 Transfer Summary	This report provides a summarized view of transfers created during a given time period with one row per transfer. It is used by CAO personnel for informational purposes.	On demand from input parameter screen.
IFT-002 Transfer Detail	This report provides a detailed view of transfers created during a given time period with one page per transfer. It is used by CAO personnel for informational purposes.	On demand from input parameter screen.
IFT-003 Transfers By Internal Account	This report provides a view of transfers created that involve a selected internal account during a given time period. The report also summarizes data by subcategory. It is used by CAO personnel for informational purposes.	On demand from input parameter screen.
IFT-004 Transfer Settlement	This report displays the CFIS accounts affected by a transfer with one page per transfer. It is used by CAO personnel for informational purposes.	On demand from input parameter screen and on demand from application.

Teller Entries Reports

The Teller Entries subcategory in the Transactions Category has two specific reports as shown in the following table.

Table 1 CUBS Teller Entries Reports

Report title	Report description	other information
TEL-001 Teller Entry Batch Summary	Reports summary information of Teller Entry batches. Provides users a summary view of Teller Entry postings.	On demand by user.
TEL-002 Teller Entry Batch Detail	System displays details of Teller Entry batches individual transaction.	On demand by user.

Missionary Commitments Reports

The Missionary Commitments subcategory in the Transactions Category has three specific reports as shown in the following table.

Table 1 CUBS Missionary Commitments Reports

Report title	Report description	other information
MC-001 Missionary Statement Of Activity	Reports missionary commitment transaction activity associated with an individual missionary for a user-specified date range. Allows users to provide a detailed report of activity by missionary.	On demand by user.
MC-002 Missionary Commitment Summary by Internal Account	Report summarizes all missionary commitments for an individual Internal Account. Allows users to report a summary of Missionary Commitments by Internal Account.	On demand by user.
MC-003 Missionary Commitment Summary by Parent Unit	Report summarizes all missionary commitments associated to a parent unit. Allows users to report a summary of Missionary Commitments by Parent Unit.	On demand by user.

Participant Management Reports

The Participants Management subcategory in the Participants & Units Category has four specific reports as shown in the following table.

Table 1 CUBS Participant Management Reports

Report title	Report description	other information
DNR-001 Participant Summary	This report lists currently active participants (members and non-members) associated with a unit. It is used by CAO personnel for informational purposes and is used for non-MLS units to print the report and send it to them.	On demand from input parameter screen. One report for each unit. Format of report stored in Nautilus is a PDF.
DNR-002 Merged Participant List	This report lists participant record merges that happened during a given time period involving a particular unit. It is used by CAO personnel for informational purposes.	On demand from input parameter screen and scheduled (Daily at Midnight MST). One report for each unit. Format of report stored in Nautilus is a PDF.
DNR-003 Unmerged Participant List	This report is lists participant record un-merges that happened during a given time period involving a particular unit. It is used by CAO personnel for informational purposes.	On demand from input parameter screen and scheduled (Daily at Midnight MST). One report for each unit. Format of report stored in Nautilus is a PDF.
DNR-004 Participant Changes	This report provides an audit trail of changes to participant details that happened during a given time period involving a particular unit/participant. It is used by CAO personnel to maintain an audit trail.	On demand from input parameter screen and scheduled (Daily at Midnight MST).

Unit Management Reports

The Unit Management subcategory in the Participants & Units Category has five specific reports as shown in the following table.

Table 1 CUBS Unit Management Reports

Report title	Report description	other information
EUM-006 Internal Account Setup Detail	Report provides details of configuration parameter for a single internal account. Allows users to verify the Internal Account record set-up parameters	On demand from input parameter screen. Printed as PDF.
EUM-007 Internal Account Listing	Report provides a list of all Internal Accounts belonging to a specified BUS. Provides users a summary view of Internal Account associations with BUSs.	On demand from input parameter screen. Excel download.
EUM-008 Internal Account Setup Changes	Report details changes to Internal Account configuration parameters over a specified period of time. Provides users an audit trail of changes to the Internal Account record.	On demand from input parameter screen. Printed as PDF or Excel download.
EUM-009 Internal Account Compensating Balances	Report provides a list of all internal accounts with a compensating balance associated with a user specified BUS. Allows users to track Internal Accounts that have had compensating balances established for their banking relationship.	On demand from input parameter screen. Printed as PDF or Excel download.
EUM-010 Unit Listing	Report provides details of configuration parameters for Units. Allows users to verify individual unit details as well as CDOL hierarchical data (i.e. parent/child relationship).	On demand from input parameter screen. Excel download.

Budget Allocation Reports

The Budget Allocation subcategory in the Participants & Units Category has 15 specific reports as shown in the following table.

Table 1 CUBS Budget Allocation Reports

Report title	Report description	Other information

| LBA-001 | This report displays the budget allocation figures across multiple attendance categories between the parent unit and its child units, happening as a result of LUBA allocation. It gives the parent unit information about how much budget allowance it got (or would get in the case of a dry run) and how much its child units got (or would get in case of a dry run).
- Standard allocation (actual and calculated). It is generated along with the Quarterly Budget Summary Stake Letter (LBA-002), Quarterly Stake Budget Summary (LBA-003 and the YTD Stake Budget Summary (LBA-004). The order of the PDF file should be reports LBA-002 (first), LBA-003, LBA-004 and LBA-001 (last). All the reports should be part of the same PDF file.
- Automatic out of turn adjustment. The report is generated along with the out of the turn adjustment report to the stake (LBA-005). The order of the PDF file should be reports LBA-005 (first) and LBA-001 (last). The reports should be part of the same PDF file. | Scheduled. For actual standard allocations, the report is run on the Thursday (EOD MST) following the first Sunday of the starting month of the quarter. For dry run allocations, the report is run on the 1st day (EOD MST) of the month pervious to the starting month of the quarter. For automatic out of turn allocations, the report is run weekly every Thursday (EOD MST). For actual standard allocations that were not completed during these dates reports are executed as part of the weekly process as the requirements are completed or overridden. In case of standard allocations (dry run and standard allocation) or out of turn allocations, system should produce one report for each Parent Unit, for each quarter's allocations, for allocations made to its reporting units. The allocations include:

1. Preliminary Allocation (Dry Run)

2. Standard Allocation

3. Automatic Out of Turn Adjustments

Report is sent electronically to unit via MLS when it is generated. |

LBA-002	This report is a letter sent to parent units summarizing their quarterly budget allocation. It is generated along with the following reports in one report PDF. LBA-001(Budget Allocation Report) LBA-003 (Quarterly Stake Summary) LBA-004 (YTD Stake Summary) The order of the PDF file should be reports LBA-002 (first), LBA-003, LBA-004 and LBA-001 (last). The report needs to be generated for actual and calculated (dry run) allocations. It gives the parent unit information about how much budget allowance it got (or would get in the case of a dry run) and how much its child units got (or would get in case of a dry run).	Scheduled. For actual standard allocations, the report is run on the Thursday (EOD MST) following the first Sunday of the starting month of the quarter. For dry run allocations, the report is run on the 1st day (EOD MST) of the month pervious to the starting month of the quarter. For actual standard allocations that were not completed during these dates reports are executed as part of the weekly process as the requirements are completed or overridden. In case of standard allocations (dry run and standard allocation), system should produce one report for each Parent Unit, for each quarter's allocations, for allocations made to its reporting units. The allocations include: 1. Preliminary Allocation (Dry Run) 2. Standard Allocation. Report is sent electronically to unit via MLS when it is generated.

| LBA-003 | This report is sent to parent units summarizing the quarterly budget allocation for each child unit associated with the Stake (parent unit). It is generated along with the following reports in one report PDF. LBA-001(Budget Allocation Report) LBA-003 (Quarterly Stake Summary) LBA-004 (YTD Stake Summary) The order of the PDF file should be reports LBA-002 (first), LBA-003, LBA-004 and LBA-001 (last). The report needs to be generated for actual and calculated (dry run) allocations. It gives the parent unit information about how much budget allowance it got (or would get in the case of a dry run) and how much its child units got (or would get in case of a dry run). | Scheduled. For actual standard allocations, the report is run on the Thursday (EOD MST) following the first Sunday of the starting month of the quarter. For dry run allocations, the report is run on the 1st day (EOD MST) of the month pervious to the starting month of the quarter. For actual standard allocations that were not completed during these dates reports are executed as part of the weekly process as the requirements are completed or overridden. In case of standard allocations (dry run and standard allocation), system should produce one report for each Parent Unit, for each quarter's allocations, for allocations made to its reporting units. The allocations include: 1. Preliminary Allocation (Dry Run) 2. Standard Allocation. Report is sent electronically to unit via MLS when it is generated. |

| LBA-004 | This report sent to the parent units summarizing their year-to-date budget allocation for the specified budget year. It is generated along with the following reports in one report PDF.
LBA-001(Budget Allocation Report)
LBA-002 (Quarterly Budget Summary Stake Letter)
LBA-003 (Quarterly Stake Summary)
The order of the PDF file should be reports LBA-002 (first), LBA-003, LBA-004 and LBA-001 (last).
The report needs to be generated for actual and calculated (dry run) allocations. It gives the parent unit information about how much budget allowance it got (or would get in the case of a dry run) and how much its child units got (or would get in case of a dry run). | Scheduled. For actual standard allocations, the report is run on the Thursday (EOD MST) following the first Sunday of the starting month of the quarter. For dry run allocations, the report is run on the 1st day (EOD MST) of the month pervious to the starting month of the quarter. For actual standard allocations that were not completed during these dates reports are executed as part of the weekly process as the requirements are completed or overridden. In case of standard allocations (dry run and standard allocation), system should produce one report for each Parent Unit, for each quarter's allocations, for allocations made to its reporting units. The allocations include:

1. Preliminary Allocation (Dry Run)

2. Standard Allocation.

Report is sent electronically to unit via MLS when it is generated. |

LBA-005	This report is a letter sent to parent units summarizing the out-of-turn adjustment made to their budget allocation. Out-of-turn adjustments can be performed manually through Standard Transfers or automatically through the weekly allocation process. It is generated along with the Budget Allocation Report (LBA-001) one report PDF. It gives the parent unit information about how much budget allowance it got (or would get in the case of a dry run) and how much its child units got (or would get in case of a dry run).	Scheduled daily (End of day MST). System should produce one report for each parent unit involved in out of turn allocation transfers (manual or automatic) made during the day. Report is sent electronically to unit via MLS when it is generated.
LBA-006	This report is a letter sent to units summarizing the out-of-turn adjustment made to their budget allocation. Out-of-turn adjustments can be performed manually through Standard Transfers or automatically through the weekly allocation process. It is generated along with the Budget Allocation Report (LBA-001) one report PDF. It gives the unit information about how much budget allowance it got (or would get in the case of a dry run) and how much its child units got (or would get in case of a dry run).	Scheduled daily (End of day MST). System should produce one report for each unit involved in out of turn allocation transfers (manual or automatic) made during the day. Report is sent electronically to unit via MLS when it is generated.

LBA-007	This report is a letter sent to units summarizing their quarterly budget allocation, and their YTD allocation. It will also contain missing budget allocation requirements (if any) when the report is run for the calculated run (dry run).The report needs to be generated for actual and calculated (dry run) allocations. It gives the unit information about how much budget allowance it got (or would get in the case of a dry run) and how much its child units got (or would get in case of a dry run).	Scheduled. For actual standard allocations, the report is run on the Thursday (EOD MST) following the first Sunday of the starting month of the quarter. For dry run allocations, the report is run on the 1st day (EOD MST) of the month pervious to the starting month of the quarter. For actual standard allocations that were not completed during these dates reports are executed as part of the weekly process as the requirements are completed or overridden. In case of standard allocations (dry run and standard allocation), system should produce one report for each unit, for each quarter's allocations. The allocations include: 1. Preliminary Allocation (Dry Run) 2. Standard Allocation. Report is sent electronically to unit via MLS when it is generated.
LBA-008 Budget Balance Report By Unit	This report summarizes income, expense, and transfers amounts made against the "Budget category" during a defined time period and how that affects the overall budget balance. These amounts are displayed for parent units and their child units. Parents and their child units are grouped together. CAO personnel use this information for budget analysis, to determine how a parent unit is managing its budget overall and identify which child units are contributing positively or negatively to budget.	Scheduled.

LBA-009 Budget Balance Summary	This report provides a more summarized version of the Budget Balance Report By Unit (LBA-008). It summarizes income, expense, and transfers amounts made against the "Budget category" during a defined time period and how that affects the overall budget balance. Amounts are displayed for parent units and include numbers for child units. However, child unit numbers are not displayed separately.CAO personnel use this information for budget analysis, to determine how a parent unit is managing its budget overall.	On demand from input parameter screen.
LBA-010 Budget Exception Report	This report displays all allocations that are either withheld or have been allocated with override to a unit during a selected timeframe and why it is withheld in case it is. CAO personnel use this report to help track LUBA qualification compliance.	On demand from input parameter screen.

LBA-011 Parent Change Budget Allocation Update	This report displays all child units that have been re-assigned to a new parent during the month in which the report is run. The report displays all units that have been re-assigned from the 1st day of the month to the day of the month when the report is run. The report also indicates if a unit had a budget deficit or not when it was re-assigned. This report provides information to CAO personnel.	On demand from input parameter screen. Daily End of Day Midnight (MST). One report per Country. Report contains a cumulative list of units that have been re-assigned to a new parent during the current month including the day when the report was run.
LBA-012 Notice of Change in Parent Unit	This report is a letter to notify parent units (both the old and new one) when a unit has been re-assigned to a new parent.	Scheduled daily (End of day MST). System produces one report for each unit that was re-assigned to a new parent during the day and to which funds were automatically transferred from its old parent to cover its budget deficit.

Report is sent electronically to unit via MLS when it is generated. |
| LBA-013 Budget Allowance Adjustment | This report is a notifying the old parent units when a unit that has been re-assigned to a new parent has a budget deficit at the time. The report contains the adjustment amount (amount needed to clear the budget deficit of the unit). These funds have to come from the old parent's budget. | Scheduled daily (End of day MST). System produces one report for each parent from which funds were automatically transferred to cover budget deficit of any of units that previously reported to it but now have been re-assigned to a new parent during the day. Nautilus and transmitted to units via MLS. |

LBA-014	This report is a letter notifying a unit when it has been re-assigned to a new parent and has a budget deficit at the time. The report contains the adjustment amount (amount needed to clear the budget deficit of the unit). These funds have to come from the old parent's budget.	Scheduled daily (End of day MST). System should produce one report for each unit that was re-assigned to a new parent during the day and to which funds were automatically transferred from its old parent to cover its budget deficit. Report is sent electronically to unit via MLS when it is generated.
LBA-015	This report is an error report containing a list of allocations that could not result in an actual transfer even though there were no missing budget allocation requirements due to validation failure(s) that occurred during the transfer creation. The exact reason of the failure is also displayed. Unit personnel use this report to follow up and resolve the validation failures at the transfer level.	Scheduled weekly on Thursday (End of day MST). One report per BUS containing a summary of successful budget allocation transfers (standard and out of turn types) and list of transfers that could not be processed due to validation errors during the day.

GL Accounting Reports

The GL Accounting subcategory in the Financial Reports Category has 13 specific reports as shown in the following table.

Table 1 CUBS GL Accounting Reports

Report title	Report description	other information
GLA-001 Business Unit Subdivision Balance	The BUS Balance Summary report provides account balances by BUS at any point in time. The report has 4 sections: Summary, Cash Detail, Category Detail, and GL Detail. Provides users a method for quickly viewing summarized balances within a BUS.	On demand from input parameter screen and scheduled. Printed as PDF or Excel download.
GLA-001.1 Business Unit Subdivision Balance - Summary	The BUS Balance Summary report provides a summarized list of all Account balances by BUS at any point in time. Provides users a control mechanism. The sum of all debits is subtracted against the sum of all credits. If the result is not zero then this is an indicator that there is an error in the system.	On demand from input parameter screen and scheduled. Printed as PDF or Excel download.
GLA-001.2 Business Unit Subdivision Balance - Cash Detail	Report provides the Cash Account detail of the BUS Balance Summary report. Allows users to verify balances by Bank Account and BUS.	On demand from input parameter screen and scheduled. Printed as PDF or Excel download.

GLA-001.3 Business Unit Subdivision Balance - Category Detail	Report provides the Subcategory detail of the BUS Balance Summary report. Allows users to verify balances by subcategory and BUS.	On demand from input parameter screen and scheduled. Printed as PDF or Excel download.
GLA-001.4 Business Unit Subdivision Balance - GL Detail	Report provides a listing of all Subcategory balances by GL Account. Allows users to verify posted balances by GL Account and Subcategory.	On demand from input parameter screen and scheduled. Printed as PDF or Excel download.
GLA-002 Subcategory Balances by Internal Account	Report details the subcategory balances for each internal account. The report groups each Internal Account balance by Subcategory. Allows users to report subcategory balances by BUS, listing each Internal Account balance that is included in the BUS balance.	On demand from input parameter screen. Printed as PDF or Excel download.
GLA-003 Internal Account Category Balances	Report provides subcategory balances for a single Internal Account. Allows users to report subcategory balances by Internal Account for a specified date.	On demand from input parameter screen. Printed as PDF or Excel download.
GLA-004 GL Posting Report by Category	The report provides a chronological list of Category posting activity sorted by Category and Sub-Category. Allows users to report on posting activity to subcategories over a specified period of time.	On demand from input parameter screen and scheduled. Printed as PDF or Excel download. Nautilus.

GLA-005 Cash Account Posting	The Cash Account Posting is a chronological list of daily summaries of posting activity to Cash Accounts sorted by Bank and Account Name. Allows users to report on posting activity to subcategories over a specified period of time.	On demand from input parameter screen and scheduled. Printed as PDF or Excel download. Nautilus.
GL REC-001 CUBS Bank vs GL Balance	Reports the GL Account reconciliation record for a specified GL Account and a specified period. Report is a summary of each CUBS Balance for each Bank account associated with the GL Account. Any active adjusting memos are also reported. Allows users to verify the GL Reconciliation was performed for GL Accounts associated to a Bank Account.	On demand from the application. Printed PDF.
GL REC-002 CUBS Sub-Category vs GL Balance	Reports the GL Account reconciliation record for a GL Account associated to a Subcategory. Report is a summary of each CUBS Balance for each Subcategory associated with the GL Account. Any active adjusting memos are also reported. Allows users to verify the GL Reconciliation was performed for GL Accounts associated to a Subcategory.	On demand from the application. Printed PDF.
GL REC-003 GL Account String Change - Bank	Report details CUBS balances on Bank Accounts for GL Accounts that have been changed over a specified time period. Allows users to determine historical balances related to a specified GL Account. This is particularly useful in cases where the GL Account has been changed in CUBS but CFIS balances have not been updated.	On demand from input parameter screen. Printed PDF.
GL REC-004 GL Account String Change - Sub-Category	Report details CUBS balances on subcategories for GL Accounts that have been changed over a specified time period. Allows users to determine historical balances related to a specified GL Account. This is particularly useful in cases where the GL Account has been changed in CUBS but CFIS balances have not been updated.	User triggers from input parameter screen. Printed PDF.

MLS Reports

The MLS subcategory in the Interfaces Category has four specific reports as shown in the following table.

Table 2 CUBS MLS Reports

Report title	Report description	other information
INT 001 Versions Transmissions	List of MLS Units by BUS to show amount of days inactive.	On demand from input parameter screen. There is a page break by BUS queried. English only.
INT 002 File Import Log	Report of a given unit's import history for a given period of time.	On demand from input parameter screen. There is a page break by organization type level queried (i.e. BUS or parent Unit). English only.
INT 003 File Export Log	Report of a given unit's export history for a given period of time.	On demand from input parameter screen. There is a page break by organization type level queried (i.e. BUS or Parent Unit). English only.
INT 004 Exceptions Log	List of file batch imports with errors.	On demand from input parameter screen. There is a page break by organization type level queried (i.e. BUS or Parent Unit). English only.

Annual and Monthly Reports

The Annual and Monthly subcategory in the Annual and Monthly Category has nine specific reports as shown in the following table.

Table 1 CUBS Annual and Monthly Reports

Report title	Report description	other information
AMR-002 Overdrawn Funds	This report lists units with overdrawn categories showing the number of months the category has been in a deficit. This report enables CAO personnel to analyze over-extended units in budget, ward missionary, and other categories. As a follow-up, CAO personnel contact the unit, then the parent, and then escalate as needed to help get control over the unit's overspending and prevent them from doing it again.	On demand from input parameter screen.

AMR-003 Tithing Settlement	This reports lists donation details for members and non-members associated with a particular local unit for a specified date range. The report allows local unit leaders to verify the accuracy of the donation details and determine the status of a donor or the local unit. Units use this reports to facilitate the tithing settlement process conducted by the ward/branch bishop/president with each member or non-member of that unit.	On demand from input parameter screen and scheduled once a year. For Australia and Tonga, the report is generated on July 31 (EOD midnight MST). For New Zealand, the report is generated on April 30 (EOD midnight MST). For the rest of the countries, the report is generated on January 31 (EOD midnight MST). One PDF report for each Parent Unit, containing all units under the parent unit. For Australia and Tonga, the time period of transactions contained in the report is July to June. For New Zealand, the time period is from April to March. For the rest of the countries, the time period is from January and December.
AMR-004 CUBS Monthly Statistical Summary	This report, for Headquarters use only, contains key statistical metrics on local units located globally and divided by administrative area and country. It is used to help analyze system implementation penetration and performance against pre-determined KPIs.	On demand from input parameter screen and scheduled on the 11th day of the next month (End of day MST). One global report in PDF (only the executive summary version).
AMR-005.1 Monthly Statistical detail	This report, for Headquarters use only, contains key statistical metrics on units. The report is consolidated by Administrative Area and includes a statistical detail table and graphs. It is used to help analyze system implementation penetration and performance against pre-determined KPIs.	Scheduled on the 11th day of the next month (End of day MST). One global report in PDF.

AMR-005.2 Monthly Statistical detail	This report contains key statistical metrics on units. The report can be for one or multiple countries and includes a statistical detail table and some charts for each country. It is used to help CAO personnel analyze system implementation penetration and performance against pre-determined KPIs.	On demand from input parameter screen and scheduled on the 11th day of the next month (End of day MST). One PDF report for each country.
AMR-005.3 Monthly Statistical detail	This report contains key statistical metrics on units. The report can be for one or multiple administrative areas and includes a statistical detail table and some charts for each country. It is used to help CAO personnel analyze system implementation penetration and performance against pre-determined KPIs.	On demand from input parameter screen and scheduled on the 11th day of the next month (End of day MST). One PDF report for each administrative area.
AMR-005.4 Monthly Statistical detail	This report, for Headquarters use only, contains key statistical metrics on units. The report is for all administrative areas combined and is a one month snapshot. There is a statistical detail table and some charts. It is used to help analyze system implementation penetration and performance against pre-determined KPIs.	Scheduled on the 11th day of the next month (End of day MST). One PDF report.

| AMR-006 Unit Financial Statement | This report is a flagship report of detailed financial activity during the month for a unit. The report contains all transactions: deposits, disbursements, transfers, area office originated transactions (interest, etc.) and includes category balances. It also contains outstanding reconciliation items, outstanding financial reports from local units, missionary commitment status and the last 12 months trend data for major categories. This report is for a unit to understand everything that the unit has done and what else it needs to do. Analysis includes transaction analysis (balances and transactions), reconciliation, LUBA requirements, missing reports, and budget analysis. | Scheduled and on demand from input parameter screen. Frequency is determined in the internal account attributes. Monthly: report is generated Monthly at the end of day (MST) of the monthly date selected on the internal account attributes page. Weekly: report is generated every seven days on the end of day (MST) of the day selected on the internal account attributes page. Daily: report is generated daily, after the daily balances posting process is completed. One report per internal account. Report language is the unit language. If an internal account belongs to a BUS that has a statement delivery type of "Summary," the system creates two reports for that internal account, a summarized version and the detailed version. In addition, the system generates two zip files and stores them in Nautilus. Zip file #1 is generated for a country and contains all PDF statements associated with internal accounts with a statement delivery type of "Postal." Zip file #2 is generated for a country and contains all PDF statements associated with internal accounts with a statement delivery type of "Electronic." |

AMR-007 Consolidated Financial Statement	This report is a flagship report containing detailed consolidated financial activity for the month for all units under a stake. The report contains all transactions: deposits, disbursements, transfers, area office originated transactions (interest, etc.), and includes category balances. It also contains outstanding reconciliation items, outstanding financial reports from local units, missionary commitment status, and last 12 months of trend data for major categories. This report is for parent units to understand everything that their child units have done and what else they need to do. Analysis includes transaction analysis (balances and transactions), reconciliation, LUBA requirements, missing reports, and budget analysis.	Scheduled monthly (after the monthly closing processing is completed in CUBS) and on demand from input parameter screen. One report per parent unit, unit language to change based on parent unit selected.

BUS Management Reports

The BUS Management subcategory in the System Setup Category has five specific reports as shown in the following table.

Table 2 CUBS BUS Management Reports

Report title	Report description	other information
EUM-001 Business Unit Subdivision Setup Detail	Report provides details of configuration parameter for a single BUS. Allows users to verify the BUS record set-up parameters	On demand from input parameter screen. Printed as PDF.
EUM-002 Business Unit Subdivision Listing	Report provides a list of all BUSs associated with Countries selected. Provides users a summary view of BUSs associations with Countries.	On demand from input parameter screen. Printed as PDF or Excel download.
EUM-003 Business Unit Subdivision Changes	Report details changes to BUS configuration parameters over a specified period of time. Provides users an audit trail of changes to the BUS record.	On demand from input parameter screen. Printed as PDF or Excel download.
EUM-004 Category Group Detail	Report provides detailed configuration parameters of a single category group. Allows users to verify the Category Group record set-up parameters	On demand from input parameter screen. Printed as PDF.
EUM-005 Category Group Changes	Report details changes to Category Group configuration parameters over a specified period of time. Provides users an audit trail of changes to the Category Group record.	On demand from input parameter screen. Printed as PDF or Excel download.

User Management Reports

The User Management subcategory in the System Setup Category has eight specific reports as shown in the following table.

Table 1 CUBS User Management Reports

Report title	Report description	other information
USM-001 User Detail Report	Detailed report of CUBS user accounts.	On demand from input parameter screen. One report per country and BUS, user ID, employee ID, supervisor ID, or office.
USM-002 User Summary Report	Summary-level report of CUBS user accounts.	On demand from input parameter screen. One report per user ID or office.
USM-003 Authorized Users by Approver	Report of active users that have been authorized by a specified approver.	On demand from input parameter screen. One report per approver.
USM-004 Role Audit History	History of changes made to CUBS role permissions.	On demand from input parameter screen. One report per role.
USM-005 Role Details Report	Detailed report of features assigned to each CUBS role.	On demand from input parameter screen. One report per role.
USM-006 Users By Feature	Report of CUBS users assigned to a specified CUBS feature.	On demand from input parameter screen. One report per feature.
USM-007 Restricted Access by Unit	Report of restricted access of users by BUS and Unit.	On demand from input parameter screen. One report per Country and BUS or unit.

USM-009 User Access to Units	Report of Units by country that user's have access to. Includes assigned roles and permissions.	On demand from input parameter screen. One report per Country or user.

Bank Management Reports

The Bank Management subcategory in the Banks Category has four specific reports as shown in the following table.

Table 1 CUBS Bank Management Reports

Report title	Report description	other information
BAS-001 Bank List	This report displays a list of banks for a selected country. The report provides high-level detail about the bank including number of accounts and transaction and funding methods allowed. CAO personnel occasionally use this report.	On demand from input parameter screen.
BAS-002 Bank Account List	This report provides a list of CUBS active bank accounts, one line per bank account, with high level information associated with each account displayed based on specific input parameters (such as BUS, Concentration type). CAO personnel occasionally use this report.	On demand from input parameter screen.
BAS-003 Bank Account Detail List	This report provides detailed information on how a bank account has been setup and displays all key attributes. CAO personnel occasionally use this report.	On demand from application. (On demand, when the print option is selected on the bank account features page.)
BAS-004 Bank Deactivation Checklist	This report provides a list of incomplete activities that need to be taken care of before a bank account can be closed. A bank account needs to be closed if it has been closed in InfoGuide, the source of information for banks and bank accounts. CAO personnel use this report to the specific things to do to complete the deactivation process.	On demand from application. On demand, when a user attempts to deactivate a bank account (from the pending inactivation page) that does not pass one or more validations for the action to be successfully processed.

Bank Data Files Reports

The Bank Data Files subcategory in the Banks Category has seven specific reports as shown in the following table.

Table 1 CUBS Bank Data Files Reports

Report title	Report description	other information
BDM-001 Bank Data Upload Rejection	This report provides error details in case an incoming electronic bank statement file has errors (file is invalid) and cannot be processed. It tells CAO personnel what to follow up with the bank on.	Batch process, when processing incoming bank activity files and before posting transactions to CUBS database. 1. Bank File ID/Name.
BDM-003 Bank Data Verification Summary	This report is a summary of the bank statement batch to be loaded, including those entered manually from a paper statement prior to posting during a given time period – single bank, multiple accounts. CAO personnel use this report to help ensure bank data is valid, accurate, complete, have no duplications, etc.	On demand from input parameter screen and on demand from application. On demand when the summary print option is selected from the bank batch detail screen as part of bank data management.
BDM-004 Bank Data Verification Detail	This report is a detail transaction listing of the bank statement batch to be loaded, including those entered manually from a paper statement prior to posting – single bank, multiple accounts during a given time period. CAO personnel use this report to help ensure bank data is valid, accurate, complete, have no duplications, etc.	On demand from input parameter screen and on demand from application. On demand when the detailed print option is selected from the bank batch detail screen as part of bank data management.

BDM-005 Bank Data Posting Summary	This is report by bank account listing transactions corresponding to batches posted in the database during a given time period. This report lists data from both manual and electronic bank batches that have been posted. CAO personnel use this report to help ensure bank data is valid, accurate, complete, have no duplications, etc.	On demand from input parameter screen, on demand from application, and scheduled daily. All electronically generated batches that had been posted on the current business day, one file per BUS with page break by Batch ID. The output format for Nautilus is PDF only. On demand when a bank batch has been approved.
BDM-006 Bank Account Balances	This report lists bank account balances at any given point in time. CAO personnel use this report to validate that the statements are accurate and to check for cash management analysis.	On demand from input parameter screen.
BDM-007 Bank Account Statement	This report is a Bank Account Statement for user selected accounts and date range. Only data from batches that have been posted will be used to update bank account balances. CAO personnel use this report to perform analysis on income and expense trends. Users typically export this report to excel to do this.	On demand from input parameter screen.
BDM-008 Bank Data Transaction Detail	This report lists Bank Data Transaction Detail (i.e., date, reference ID, description, amount, transaction type for each transaction). CAO personnel can use this report to locate or understand certain transactions in greater detail. Some users use it to help for reconciliation purposes.	On demand from input parameter screen.

Bank Supplies Reports

The Bank Supplies subcategory in the Banks Category has ten specific reports as shown in the following table.

Table 1 CUBS Bank Supplies Reports

Report title	Report description	other information
BSM-001	Report summarizes supplies orders contained in the invoice file received from Harland Clarke. It also displays 'error orders', i.e., those orders that appear in the invoice file but don't have a corresponding order in CUBS. In addition to being used for informational purposes, the report is useful for following up with Harland about orders that were incorrectly invoiced by them.	Batch triggered when CUBS receives an electronic invoice file from Harland Clarke.
BSM-002 Internal Bank Supplies Order Aging	Report displays supplies orders made with an internal supplier that are either sent by CUBS but have not yet been received by internal supplier or have been received by the internal supplier but have not been shipped. The internal supplier (Harland Clarke) would provide a confirmation once they have received an order or when they have shipped an order. The objective of the report is to inform users of orders that are 'stuck' in the process and allow them to follow up with Harland.	On demand from input parameter screen.
BSM-003 Internal Check Order Details	Report lists orders with internal supplier that have been created manually or from the automatic process during the selected time period. Report is used for informational purposes.	On demand from input parameter screen and scheduled.

BSM-004 Internal Deposit Slip Order Details	Report lists orders with internal supplier that have been made manually during the selected time period. Report is used for informational purposes.	On demand from input parameter screen and scheduled.
BSM-005	This is an error file. It captures all errors identified when processing the electronic file sent from Harland Clarke. The electronic file is expected to contain a confirmation of orders that have been received and orders that have been shipped by Harland Clarke. The report will be used to follow up with Harland on errors in their file.	Batch triggered. Generated when processing incoming internal supplier (vendor) confirmation file
BSM-007 External Bank Supplies Allocation Status	Reports lists orders with bank where supplies have either not been allocated to internal accounts ("Unassigned") or have been allocated but not shipped ("Assigned but not shipped"). The objective of the report is to track orders that haven't been allocated to units and investigate why.	On demand from input parameter screen.
BSM-008 External Bank Supplies Order Aging	Report displays a list of orders that have 'aged' beyond a specified limit. Aging is in terms of orders that haven't yet been received from the bank. This report should only display order records that have the status of "Order Entered".. The objective of the report is to inform users of orders that are 'stuck' in the process and allow them to follow up with the bank or with the internal CAO personnel.	On demand from input parameter screen. ion file.
BSM-009	Automatically generated letter confirming the orders placed (only orders placed with Harland) on behalf of a unit (internal account) have been shipped by Harland This letter is intended to keep the units informed about the orders placed on their behalf.	The report is batch triggered. It gets generated by the system for all those orders that are contained in the order confirmation file received from Harland. One report is generated for unit contained in the order confirmation file.

BSM-010 External Bank Supplies Shipping Details	Automatically generated letter confirming the orders placed (only orders placed with a bank) on behalf of a unit (internal account) and being shipped to them. This letter is intended to keep the units informed about the orders placed on their behalf.	On demand from input parameter screen and on demand from application when selecting the "Generate Report" button on the checkbook/deposit book tabs under bank account setup. One report PDF should be generated to include all records selected (page break by internal account
BSM-011 External Bank Supplies Order Letter	Letter to be sent to the bank (either electronically or in person) requesting checkbooks and/or deposit slips (only orders placed with a bank).	The letter is generated when an order is created and saved. The letter can also be generated from the on-demand input parameter screen.

Card Management Reports

The Card Management subcategory in the Banks Category has three specific reports as shown in the following table.

Table 1 CUBS Card Management Reports

Report title	Report description	Other information
DBU-001 Local Unit Card Exception Monitoring	Report lists Cash on Hand Balances for each Unit included in the query. This report provides the ability for the user to monitor the Cash on Hand balance to verify Units are within defined limits.	
DBU-002 Local Unit Payment Card Details		
DBU-003 Local Unit Card GL Settlement	Report provides a monthly reconciliation between the transactions reported by JPMC and recorded in CUBS, and the USD amount that Card Services pays.	

Sweeps Reports

The Sweeps subcategory in the Banks Category has four specific reports as shown in the following table.

Table 1 CUBS Sweeps Reports

Report title	Report description	other information
PFS-001	The report provides a summary of ACH and Wire Sweeps made for each BUS of a country. It is used as an input into the cash forecasting tool used by the Church Treasury Department.	Scheduled daily. BUSs for a country per report file. Report to be generated only for manual sweeps done on concentration accounts only.
PFS-003 Executed Sweeps Detail	Report provides detailed information on executed sweeps. The user can select the executed sweeps that are part of the report. The user can export the necessary information into an Excel format from online application (Executed Sweeps page).	On demand from application. On demand when the export option is selected from the executed sweeps screen as part of sweeps. On demand from input parameter screen.
PFS-004 EFT File Generation Errors	List of errors in EFT transmission file.	On demand from input parameter screen and scheduled daily (end of day report at midnight MS). One report for each country containing all EFT file errors processed and stored in CUBS during the day. Page break by processing bank.
PFS-005 MLS Verification Errors	List of transaction errors in MLS deposit upload.	On demand from input parameter screen and scheduled daily (Midnight MST).

Reconciliation Reports

The Reconciliation subcategory in the Banks Category has 11 specific reports as shown in the following table.

Table 1 CUBS Reconciliation Reports

Report title	Report description	other information
REC-001 Bank Reconciliation	Report provides a summary of the reconciliation for a specified Bank Account. Allows users to report CUBS and Bank Statement Balances for a specified Bank Account, as well as a cumulative total of unmatched items included in each balance.	On demand from input parameter screen and scheduled. Printed as PDF. Nautilus.
REC-002 Unmatched Items	Report provides a detailed list of un-matched transactions by Bank Account. Allows users to report details of unmatched items by bank account.	On demand from input parameter screen. Printed as PDF or Excel download.
REC-003 CUBS Reconciliations Posting Report	Report provides detail of "Post from Bank", "CAO", and/or MLS transactions posted for a specified time period. Allows users to include a detailed breakdown of posting activity related to a specific bank account.	On demand from input parameter screen. Printed as PDF or Excel download.
REC-004 Match Report	Report provides a summary of items matched for a specified time period. Allows users to report matching activity for a specified bank account over a defined time period.	On demand from input parameter screen. Printed as PDF or Excel download.

REC-006 Unmatched Items - Summary by Internal Account	Reports summary information of current unmatched items associated to each internal account. Allows users to report unmatched items by Internal Account. This report is useful when analyzing unit reporting compliance.	On demand from input parameter screen. Printed as PDF or Excel download.
REC-007 Bank Balance - Summary by BUS	Report provides a comparison of cash account balances recorded in CUBS vs. balances reported in the Bank Statements by BUS. Allows users to quickly summarize a BUSs reconciliation compliance.	On demand from input parameter screen. Printed as PDF or Excel download.
REC-008 Previously Paid Item	Report runs for each check rejected as "Previously Paid." A check rejected as "Previously Paid" means that the same check has been processed by the bank twice. Allows users to distribute the report to the Bank for appropriate credit for Previously Paid items.	On demand from the application. Printed as PDF.
REC-009 Stop Payment	Report runs for each check rejected for the following reasons: Not Our Check, Stop Payment, Suspected Altered, Void, and Other. Allows users to distribute the report to the Bank for appropriate credit for the listed items.	On demand from the application. Printed as PDF.
REC-010 Encoding Error	Report runs for each check rejected as "Amount Mismatch" . A check rejected as "Amount Mismatch" means that the amount recorded in CUBS for the check does not match the amount reported by the bank. Allows users to distribute the report to the Bank for appropriate credit for the listed items.	On demand from the application. Printed as PDF.
REC-011 Non-Quality Unit Advice	Report runs for each Internal Account that has unmatched items which have aged past 14 days. Allows users to distribute report of Non-Quality items to the appropriate Unit for notification and resolution.	Scheduled daily. Nautilus PDF.
REC-013 Suspended Items	Report provides a daily list of transactions suspended during the positive pay automatch process. Provides users a summary report of all items suspended for the day which can be used for reference while performing the Positive Pay function.	On demand from online application daily. Printed as PDF or Excel download.

System Data Reports

Additional System Data reports are available as shown in the following table.

Table 1 CUBS System Date Reports

Report title	Report description	other information
MDM-001 Bank Holidays	Report containing a list of bank holidays matching the current on-screen search results.	On demand from system data screens. One report containing data matching the current on-screen results. English only.
MDM-002 Languages	Report containing a list of languages matching the current on-screen search results.	On demand from system data screens. One report containing data matching the current on-screen results. English only.
MDM-003 Currencies	Report containing a list of currencies matching the current on-screen search results.	On demand from system data screens. One report containing data matching the current on-screen results. English only.
MDM-004 Geopolitical Locations	Report containing a list of geopolitical locations matching the current on-screen search results.	On demand from system data screens. One report containing data matching the current on-screen results. English only.
MDM-005 Transaction Methods	Report containing a list of transaction methods matching the current on-screen search results.	On demand from system data screens. One report containing data matching the current on-screen results. English only.
MDM-006 Organization Type Assignments	Report containing a list of organization type assignments matching the current on-screen search results.	On demand from system data screens. One report containing data matching the current on-screen results. English only.
MDM-007 Historical Exchange Rates	Report containing a list of historical exchange rates matching the current on-screen search results.	On demand from system data screens. One report containing data matching the current on-screen results. English only.

MDM-008 Translations	Report containing a list of translations matching the current on-screen search results.	On demand from system data screens. One report containing data matching the current on-screen results. English only.
MDM-009 Organization Type Groups	Report containing a list of organization type groups matching the current on-screen search results.	On demand from system data screens. One report containing data matching the current on-screen results. English only.
MDM-010 Currency Masks	Report containing a list of currency masks matching the current on-screen search results.	On demand from system data screens. One report containing data matching the current on-screen results. English only.

Accessing CUBS System Data Reports

System Data Reports are available from the CUBS System Setup menu under System Data. Ten reports are available. Not all items under System Data have reports available.

To access CUBS System Data reports

IMPORTANT Depending on the category you select, you may have filter or search options to narrow the scope of the data on your report. For example, Bank Holidays lets you filter the data by country or date; Currencies lets you search by Currency, Currency Code, or Status; and Currency Masks requires you to search by Locale before you generate your report.

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1   From the CUBS menu bar, click **System Setup**.

2   From System Data, select the category of the report (for example, Bank Holidays you want to access.

3   Enter your filter or search options as available for the desired report.

IMPORTANT Depending on the category you select, you may have filter or search options to narrow the scope of the data on your report. For example, Bank Holidays let you filter the data by country or date; Currencies lets you search by Currency, Currency Code, or Status; and Currency Masks requires you to search by Locale before you generate your report.

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4   Click **Generate Report**.

BUS Split Report

An additional BUS Split report is available as shown in the following table.

Table 1 CUBS System Date Reports

Report title	Report description	other information
BUS-001 BUS Split Details	Report summarizes the BUS Split record, listing Internal Accounts involved in the BUS split. Allows users to reference internal accounts involved in BUS Splits for historical purposes.	On demand, when users select the print option next to the BUS on BUS Splitting Tab. Printed as PDF.

Appendix A

Glossary

account template
Account templates are associated with unit types (i.e. wards, stakes) and become the default set of values when a new internal account is created. The values in each account template can be adjusted at the internal account level.

agent leader
A leader of a Ward or Branch which has been assigned by the Stake or District President to meet the temporal needs of other Wards/Branches or people within the Stake. For example, if unit A's Bishop is asked to assist someone in need that is not a member within unit A's boundaries, then they are referred to the Agent Leader to obtain the necessary help.

allocate
Action of releasing a budget amount to a unit. The allocation takes place through a standard transfer that increases the balance of the budget sugcategory in the internal account associated with the unit.

allocation requirements
Requirements that must be met before budget funds for a standard type allocation or an out-of-turn automatic allocation are released. These allocations are created from updates to quarterly attendance reports.

allowance

The budget portion assigned to the internal account based on attendance criteria. It is assigned through the budget allocation process.

approver

Any one person who has been given sufficient rights to approve or reject changes to CUBS data. The distribution of approval rights varies according to circumstances.

automatch process

An automated process that attempts to match each transaction contained in a bank statement with a local unit or CAO transaction recorded in CUBS. If no match is made, then a manual reconciliation of the data must be performed. The auto-match process significantly reduces the total number of transactions that the reconciler needs to look at on a daily basis.

Automated Clearing House (ACH)

A system of the U.S. Federal Reserve Bank that provides electronic funds transfer (EFT) between banks. It is used for all kinds of fund transfer transactions, including debits for routine payments to vendors.

B

bank data file

An electronic file received from a bank that contains bank statements and/or their associated transactions. Bank statements can be entered manually or imported electronically when available. Bank data files are loaded into CUBS in batches. Each batch may contain statements for multiple bank accounts. Each batch may only contain bank accounts associated with the same BUS.

bank data management

The process of loading bank data into CUBS to reconcile amounts reported by local units.

bank file format

The format (order, length, and type) of bank data fields required by the bank or CUBS to allow an electronic file and/or statement to be sent or received by CUBS. Files can be sent/received using different extentions.

bank holidays

A CUBS feature that identifies calendar dates on which a bank is closed. This feature allows the scheduling of file transfers only on days when banks are open for business.

bank statement

A report from a bank that shows a list of all transactions and balances for a period of time.

bank supplies

Checkbooks and deposit slips units use during the normal course of business.

banking method

Any of the methods (i.e. Concentration, Working Fund) used by the unit to deposit and disburse funds.

batch

A group of transactions (e.g. disbursements, donations, transfers, teller entries, bank data, etc.) that have been processed and approved as a whole. A batch can only belong to one BUS.

budget allowance

Budget allowance provides general Church funds to pay for the activities and programs of local units. Generally a local unit receives budget funds quarterly in January, April, July, and October of each year through a standard allocation.

business unit subdivision (BUS)

The primary container and key building block in CUBS. It represents a legal entity in a given country. Each BUS is associated with only one currency. Most countries will only need one BUS. However, a country may need additional BUSes if several currencies are used or because of other legal requirements.

C

cash withdrawal limit

The maximum amount that can be withdrawn for cash, (i.e. ATM) on a unit card within a month.

category
> A type of fund, such as tithing or fast offerings.

category group
> A grouping of categories and subcategories along with their attributes and general ledger account definitions. Category groups are commonly named after a common unit type (e.g. wards and stakes).

category master
> A global list of categories and subcategories with predetermined settings. Helps to maintain a standard list that ensures global uniformity.

child unit
> Wards and branches that have a reporting line to a parent unit.

Church Administration Office (CAO)
> Any Church office located in many countries throughout the world that is staffed by paid professionals who support a wide variety of Church operations. Some of these offices are small and serve only one country while others are larger and serve multiple countries.

Church Directory of Organizations and Leaders (CDOL)
> A database that contains information about all Church units and their leaders and positions.

Church Financial Information System (CFIS)
> The Church's general ledger system and primary accounting record.

Church Membership Information System (CMIS)
> A database used for managing and storing Church membership records.

Church Unit Banking Services (CUBS)
> Financial product created to manage global unit financial functions (receipting, disbursing, cash management and accounting).

Collection and Payment System (CAPS)
> Inter-company payables and receivables system.

concentration account
> Bank accounts that have a banking relationship with one or more internal accounts. Deposits and or expenses made by these internal accounts are transacted through the same bank account.

concentration type

Defines the relationship that internal accounts have with CUBS bank accounts; Concentration Account or One-to-One.

credit limit

The maximum overall limit of funds that can be used on a unit card.

CUBS bank account

A bank account used by one or more internal accounts to process deposits and expenditures made at or by local units.

currencies

CUBS manages any number of currencies. Each internal account is associated to only one currency. Each currency has a related definition for Symbol, Decimal Places, Exchange Rate (to USD), Currency Code and Status. Some executive summary and managerial reports show the original currency and USD equivalent amounts.

currency mask

A currency mask is used in CUBS to enable users to input numbers and have the input formatted with the appropriate decimals and commas to the local currency. A search of currency masks displays the language, country, currency, and mask (formatting) used for that currency.

D

daily suspense

The daily suspense page in CUBS lists the status of transactions from the daily check Inclearings file (USA and Canada). The page lists a date and counts of transaction statusus, including matched, rejected, skipped, or suspended.

dashboard

CUBS dashboard is a user interface that organizes and presents information in a format that is intuitive allowing users to easily compare common metrics across Business Unit Subdivisions (BUS) and Countries. In many cases, users can drill down to the individual unit level to verify detailed information.

disbursement

Money paid out or spent. These expenses are debited to the internal account of a unit.

donation

Contributions made to the Church by members and other individuals and/or organizations. Donations are credited to the internal account of a unit.

donation adjustment

A transaction that changes the properties of a donation record that has already been posted (i.e. different date or donor, modified amounts or categories, etc).

Donations-in-Kind

Non-cash donations, such as stocks.

double-entry bookkeeping

A bookkeeping method that ensures the integrity of the financial values recorded in a financial accounting system. It does this by ensuring that each individual transaction is recorded in at least two different nominal ledgers (sections) of the financial accounting system and so implementing a double checking system for every transaction.

dual-approval

An approval process that requires the approval of both the submitter and a second person before a change to CUBS data is committed.

E

Electronic Funds Transfer (EFT)

An electronic movement of money that affects two bank accounts.They may be a result of donations by standing instructions (money pulled from a donor?s bank account into a Church bank account), disbursements (money pushed from a Church bank account into a payee?s bank account), or transfers between two Church bank accounts.

entity

Any Church organization that has a legal identity.

F

filters

User interface tool that enables users to narrow down the results of a search by specifying key words or values. Filters appear throughout CUBS and provide the same functionality in all cases.

force straight-through processing

Straight-through processing is the concept of electronically loading bank data files without any user intervention. A flag set on the bank details page controls the behavior of the electronic upload when some data validation fails. If the flag is checked, and the bank data upload process fails, the bank data file is permanently rejected and the user will have to ask the bank to provide a new file. If the flag is unchecked, CUBS will load the data that is available, but will require manual intervention to finalize edits, approve and authorize the bank data batch.

funding account

A bank account not associated with a BUS activated in CUBS to enable processing and/or accounting of funds transfers (sweeps). A funding account receives excess funds from CUBS bank accounts as well as supplies CUBS bank accounts with additional funds when needed.

G

general ledger (GL)

The main accounting record of a business which uses double-entry bookkeeping.

general ledger reconciled accounts

CUBS posts all financial transactions into appropriate accounts and provides the general ledger with posting summarization based on legal entity, business unit, dept id, account, etc. General ledger accounts to be reconciled with CUBS are detailed in the GL Reconcile Account Master. These include all cash accounts by default plus any other accounts (i.e. tithing, funds held by units, etc) required by Financial Policy, and added by authorized CUBS users. CUBS features a CUBS to GL reconciliation module that facilitates verification that CUBS and GL balances of reconciled accounts match.

geopolitical locations

Countries and sub-geographies within a country such as a state/province, country/borough, etc.

Gift Aid

A United Kingdom government sponsored program that allows authorized charities to reclaim the basic rate tax from HMRC, (Her

Majesty?s Revenue and Customs) on contributions made by tax paying individuals.

Gift Aid claim

A request to reclaim the basic rate tax from HMRC, (Her Majesty's Revenue and Customs) on contributions made by tax paying individuals over a period of time.

Gift Aid declaration

A signed statement by a United Kingdom tax payer authorizing taxes to be claimed on his or her behalf.

Gift Aid donation

Contributions received from United Kingdom tax payers with signed declarations. These contributions are deposited into the bank account used exclusively for Gift Aid donations.

Gift Aid donation category template

Outlines the categories of donations that the Gift Aid funds will be applied to when the donation is received through EFT.

Gift Aid tax returns

The money received back from HMRC (Her Majesty's Revenue and Customs) on account of Gift Aid claims submitted. Once received the tax amount is credited back to the original donor as Tithing.

GL account string

Alpha numeric representation of general ledger business unit, account, product, and project (i.e. GTM01-6381990-4000).

H

Her Majesty's Revenue and Customs (HMRC)

The United Kingdom's equivalent of the IRS in the United States. Gift Aid claims are submitted to the HMRC.

I

inclearing file

Statement files containing disbursement transactions cleared against a bank account are received on a daily basis from the USA and Canada; this file is commonly referred to as the inclearing file.

InfoGuide

An automated database and workflow used by the Office of General Council and the Treasury Division to manage bank accounts worldwide and to transfer funds between legal entities. It includes an electronic procedure for authorization, opening, closing, and reporting of financial institutions and accounts.

instruments

A method such as EFT, cash, coin, and check used to conduct a transaction. Instrument data fields include ID, Description, and Type. Adding instruments can be done by users with the appropriate role in CUBS.

interest rate

Rate an institution pays or receives for the use of money.

interest rate group

A group of varied interest rates that have each been defined for different unit types within a region. Allows for various interest rates within the same region. For example, Family History Centers may gain different interest than local units, or they might be penalized for overdrafts whereas local units are not. In LURBS, referred to as Interest Rate - Currency Data (enhanced).

internal account

An account used to manage unit donations and disbursements as if each unit held their own bank account. Most units only have one currency and operate within only one country, therefore they will only need one internal account. However, CUBS can handle several internal accounts per unit with the same or different currencies in the same or in different countries (e.g. a unit may operate with two internal accounts in Euros, one in Belgium and one in France).

internal account statement

Detailed financial activity for an internal account. Contains all transactions (deposits, disbursements, transfers, area office originated transactions (interest etc) including category balances. Also contains outstanding reconciliation items, outstanding financial reports from local units, missionary commitment status and last 12 months trend data for major categories.

invoice amount

> For disbursement tax withholding, the term ""Invoice Amount"" refers to the total cost of goods or services including the VAT. Hence, Invoice Amount = Cost of Goods or Services + VAT Amount. It will equal the sum of sub category amounts of the disbursement.

issued

> A reconciliation status that indicates that the disbursement has not yet been reconciled to the statement from the finaincial institution.

K

key performance indicators (KPI)

> Collections of relevant business metrics in areas such as Budget, Compliance, Reconciliations, Disbursements, and Donations

L

languages

> CUBS will manage data including reports in any number of languages. CUBS will contain a read only list of available languages. Information available includes language name, country, ISO code, IANA code and local customization.

legal entity

> The Church is present in many countries around the world. In order to comply with local laws and regulations the Church establishes itself as separate and distinct legal entities registered in the countries where it operates. Sometimes it is necessary to establish and register more than one legal entity in the same country and segregate operations as needed to benefit from or comply with certain local government regulations. See Business Unit Management.

local unit

> Ecclesiastical units that are referred to individually as branches, wards, districts and stakes. See ward, stake. Compare with Unit.

Local Unit Budget Allowance (LUBA)

> See budget allowance.

Local Unit Receipting Reporting and Banking System (LURBS)

Legacy system used at the administration office to maintain receipt and expenditure information for local units outside the United States and Canada, the international counterpart to CFAR.

lookup groups

Lookup groups consist of a set of specific lookup values. These lookup values are used to populate specific selection lists throughout the CUBS system. Lookup group names are unique in the system and have a unique description. Lookup values are unique within a lookup group. Authorized CUBS users are able to add new lookup values.

M

Magnetic Ink Character Recognition (MICR) line

String of numeric data found on bank checks and deposit slips printed with magnetically charged ink to facilitate automated recognition of a bank account.

manual matched

A reconciliation status that indicates that a transaction was manually matched. Other status are Unmatched and Auto-matched (see Auto-Match Process)

master data

Non-transactional data required for the operation of CUBS. It includes units, internal accounts, bank accounts, interest rates, categories, subcategories, translations, etc. Most master data requires dual-approval.

match criteria

Available options to facilitate the reconciliation process. By selecting one of these criteria, records will be displayed containing only the matching records common to both the System and Bank side. For example, if potential match is used with the match criteria set to internal account, only records with matching internal accounts will be displayed.

match record

A match record is created to group transactions reconciled together during the bank statement to CUBS reported transactions reconciliation process.

Member and Leader Services (MLS)

Software used by local unit leaders, clerks, auxiliary and quorum leaders, and secretaries. MLS serves as a front end to LURBS and CFAR. See LURBS, CFAR.

Missionary Call System

System that stores missionary call information (names, missions, commitments, dates, etc).

Money Movement Engine (MME)

System used to process treasury funds movements, including file formatting validations for sweeps.

N

Nautilus

Third-party document management software system used by CUBS primarily to store the output of scheduled reports, but also to maintain copies of local unit check images and signature cards.

non-transactional

A set of queries used to view and print internal account statements, stewardship details, and research GL account strings.

O

offset account

In double entry bookkeeping, the account that is debited to offset a credit or vice-versa. For example, a donation to tithing credits the tithing subcategory and the offset account would be the bank account where the deposit was made.

one-to-one account

Bank accounts associated with only one internal account. Used by internal accounts when banks do not produce sufficient information to associate transactions from one CUBS bank account to mutlple internal accounts. Also used when postal services may not meet Church standards or the location of the internal account may be a significant distance from a bank that has a Church concentration account.

organization type groups

CUBS allows authorized users to create groups to bundle together organization types (unit types) for reporting purposes. For example, a user may create a group named Local Units and include organization types such as wards, branches, stakes and districts. See Units.

organization types

The Church Directory of Organizations and Leaders (CDOL) is the official source for Church unit information. In CDOL, units are classified into different types, such as wards, branches, temples, departments, etc. CUBS receives selected information concerning these units including organization type and organization type ID.

other reconciliation entries

Transactions that have a type of write-off, fee, interest, or post from bank.

out-of-turn automatic allocation

Budget allocations created automatically to adjust allocated amounts when we receive an update to quarterly report attendance data. Example, a unit receives $500 based on a reported attendance of 100. The unit later submits an updated attendance figure of 110. CUBS will calculate the allocation based on the new figure (+10) and create a transfer to credit the unit for the difference.

out-of-turn manual allocation

Budget allocation calculated and processed manually through a standard transfer. Used particularly for units and/or cases not covered by the automated process. Examples include prision wards (no attendance is reported), units with special assignments (stewardship over special Church properties, facilities and/or assets), etc.

P

parent budget distribution

Distribution of budget allocation between parent and child units for each of the five attendance categories.

parent unit

Stakes, districts, and sometimes missions that have a child unit(s) that reports to them.

participant

Individual (member or non-member) or organization who has donated funds received payments, or been the beneficiary of a Fast Offering disbursement.

participant ID

The ID of a participant (if the participant is a non-member), or the member record number of the participant (if the participant is a Church member).

pass CFIS journal entries

When an internal account is represented on the general ledger directly and not through CUBS subcategories.

payment amount

For disbursement tax withholding, the term ""Payment Amount"" refers to the final amount that is paid out to the payee. It is calculated as: Payment Amount = Invoice Amount + Sales Tax or VAT amount) - Tax Withholding Total.

Portia

Ensign Peak's securities tracking and accounting system.

positive pay

A method of reconciling checks from MLS. For unit accounts with positive pay selected reconciliation of MLS checks is performed through the positive pay reconciliation screens. Reported checks are verified against a list of checks presented for payment provided by the bank.

posted from bank

Transaction type that identifies transactions posted directly to an internal account based upon the transaction codes used on a bank statement.

posting date

Date a transaction is posted in CUBS.

Projected Quarterly Budget Letters

Letters sent to local leaders the first day of the month preceding a standard quarterly allocation period, showing a calculated allocation status. Letters indicate the status of the upcoming standard allocation and solicit action for indicated items.

Q

Quarterly Report

Previously know as the Member Progress Report (MPR). This report is submited by local units to report attendance and other quarterly statistics.

queries

Used to locate and examine information. Queries are divided into two menu groups: transactions or others. The principal function of a query is to view details of approved batches and individual transactions.

R

reconciliation

The process of identifying and documenting the items which make up the difference between a bank statement balance and the corresponding internal account balance.

reconciliation entries

Transactions created by CUBS as part of the bank account reconciliation process. These include write-offs, fees, interest transactions, as well as other entries posted to specific internal accounts if the Post from bank flag in those internal account is checked.

S

searches

User interface tools designed to help the user locate records based on search parameters. Search capabilities are open to users based upon their role.

short account name

A short, descriptive name supplied by a CUBS user for an internal or CUBS bank account.

signature verification

The process of validating authorized signatures on checks. A flag in the bank account setup page indicates whether the bank is expected to validate signatures on checks or if the verification will be done by CAO staff (currently limited to areas where the bank provides check images to the CAO).

standard allocation

Quarterly budget allocations made based upon reported attendance for each budget category.

standing instructions

Standing Instructions let CUBS users setup instructions that allow participants to make recurring donations. A Standing Instruction is a 'pull' process, meaning the Church initiates the transfer from the donor's account based on the donor's authorization. Before standing instructions can be created for a domestic (USA, Canada and Puerto Rico) participant, the donor's electronic donation information profile must have the following information: EFT method, bank name, bank account, and bank routing number. Internationally, the required information will differ based on each country's requirements.

stewardship detail

A query that can be produced to show a summary of assignents given to analysts to measure performance; record keeping status of internal accounts; and reconciliation status of CUBS bank accounts.

stop payment

Process of interrupting payment for services or reimbursement. If the flag is set, the bank automatically processes stop payments as they occur when notified by the CAO. Otherwise, after the CAO receives the bank statement, they notify the bank to process stop payments.

subcategory

A subclassification of a category for accounting and reporting purposes. For a example, the budget category is broken down into subcategories such as Young Men, Relief Society, Administration, etc.

suspended card

A unit card that can no longer be used. This typically occurs if a card is lost, stolen or is over its transactional or monthly limit.

suspended transactions

If a check during the check inclearings auto-match process does not match any outstanding reported check, then the inclearings check will be suspended and appear on the Suspended Items page. The Suspended Items page displays outstanding reported checks side by side with suspended inclearings checks to find a match.

sweep funding account

The sweep funding account is the bank account from which funds are transferred to the selected bank account.

sweep target account

The sweep target account is the bank account to which funds are transferred from the selected bank account.

sweeps

Movements of money between two Church bank accounts as part of the cash-management process. Sweeps can be created manually or during an automated process based on bank account settings.

system matched

A reconciliation status that indicates the disbursement was automatically matched to the statement from the financial institution.

T

teller entries

Teller entries are cash and non-cash transactions not associated with participants that cannot be categorized as standard donations, disbursements, transfers or sweeps.

transaction

The moving of money categorized as income, expenses or transfers. Income transactions are typically created by debiting a bank account and crediting a corresponding income category/subcategory. Expense transactions are typically created by debiting an expense category/subcategory and crediting a corresponding bank account. Transfer transactions are typically created by posting a debit to a category/subcategory and the corresponding credit to another category/subcategory.

transaction date

The actual date on which a transaction occurs. The transaction date may frequently differ from the date the transaction is recorded or posted.

transaction limit

The maximum amount that can be used by a unit on a single transaction. Typically used with the card.

transaction methods

Transaction methods are used to define how the bank records the deposits and disbursements based on instrument type. More than one instrument (i.e. cash, check, etc) can be associated with a given transaction method.

transfer

A transfer is the movement of non-cash transactions between categories and subcategories of an internal account or between internal accounts.

translation adjustments

CUBS allows authorized users to translate reports, screens and certain other elements into any available locale. A locale is the combination of language and geographical location. Thus, CUBS caters for regional variations within the same language (i.e. Spanish - Mexico, Spanish - Argentina, English - USA, English - UK, etc).

U

unit

Any organizational division that receipts donations or other funds and that makes disbursements. There are several types of units that fall into one of two categories: ecclesiastical (such as Local Units, temples or missions), and corporate (such as Church departments or farms). Units include local units (wards and stakes), temples, family history centers, etc. CUBS primarily serves local units. When new units are created or existing units are discontinued, the CDOL database notifies CUBS. A unit is activated when a CUBS user (who is given the proper level of permissions) creates an internal account. See Internal Account, CDOL,Local Unit, CUBS.

unit disbursement by card

Disbursements made by local units using Visa purchase cards. These cards are typically issued to local units in countries where checks are not commonly used. Currently there is only one card issued per local unit. However, the system accommodates multiple cards per local unit/internal account.

unit subcategory

A subcategory sub-classification created for exclusive use by an internal account. A subcategory can only be broken down into unit subcategories if the Allow Unit Subcategories flag checkbox is selected in the category master/category group setup.

W

working fund

A monetary amount established to provide working capital for a unit to finance its operation. Units that cannot disburse out of a bank account controlled by the Church may be granted a fixed amount (imprest) working fund. These units are known as Working Fund Units and can be identified by the setting of the banking method in the internal account page. Disbursements reported by these units offset the Working Fund account. When authorized disbursements are posted, CUBS creates a CAO disbursement request (check to be sent to the unit) for the amount reported in order to replenish the working fund.

write-off limit

An upper limit tolerance for all deposit and disbursement write-offs manually matched.

write-off transaction

If the reconciliation process matches a bank transaction with a CUBS transaction that are of un-equal amounts, CUBS creates a write-off transaction that indicates the difference, provided that the difference is equal to, or less than the tolerance specified for the affected bank account.

Z

zero balance account

A bank account that does not carry a balance. The bank is responsible to regularly move credit or debit balances resulting from transactions (deposits and expenses) to a parent bank account.

zero balance sub-categories

Subcategories in CUBS that are set-up to be cleared and have a zero balance. This is similar to a zero balance account, but at the internal account level within CUBS. An example is tithing.