

Manual Journal Entries

These procedures are not meant to override any current Agency or Departmental policies (i.e.: record retention, etc.).

Steps

To request a General Ledger Journal Entry into Cardinal:

1. Complete the Cardinal Journal Entry form and forward to the appropriate Accounting Staff:
2. In Journal Header Description, identify the reason for the journal entry.
3. In the Line section, enter accounting distributions. For each Fund and Business unit, make sure that Debits equal Credits.
4. Attach the appropriate back-up documentation to the Cardinal Journal Entry form.
5. Sign and date the form in the 'Prepared By' and 'Date' section.

District / Central Office Staff who enter Journals directly into Cardinal:

6. Review the Cardinal Journal Entry form for completeness and accuracy.
7. Enter the journal into Cardinal.
8. Save the journal and record the journal ID on the Cardinal Journal Entry form.

Overnight batch processes check journals for errors.

9. If a journal fails edit / budget check, contact the requesting user for valid values/corrections and then adjust and resave the journal.

Adjusted journals are sent again through the nightly batch edit and budget check process.

10. Manually submit valid journals (i.e. those that pass edit and budget check) for approval by clicking the **Submit** button on the Approvals tab of the journal entry page. This routes the journal via workflow to the appropriate journal approver's worklist. Note: Journal Approvers should not approve journals they have created. This will be monitored.
11. If the Journal Approver deems that corrections are necessary, they can deny the journal (by changing the Approval Action to 'Deny' and clicking **Submit** on the Approval tab of the journal entry). This will trigger the journal to be automatically routed via workflow back to the appropriate Journal Processor to make corrections.

If a journal that has a valid budget check status is denied with the intent that no further processing should be performed on the journal, it will need to be deleted in order for the budget ledgers to be updated.

Approved journals post during the nightly batch process.

Features

A journal can be saved in an incomplete status if it is not ready to be posted. Select the **Save Journal Incomplete Status** checkbox to save journal transactions that can be completed at a later time. These journals will not go through the batch edit or budget check processes until the incomplete status is updated.

Cardinal uses SpeedTypes to auto populate some ChartFields on journal entries. SpeedType values are created for project and cost center combinations. SpeedTypes can be used in General Ledger, Expenses, Time & Labor, Accounts Receivable Direct Journals, and Commitment Control Budget Journal entries.

A SpeedType consists of a pre-determined Chart of Accounts (COA) values for certain ChartFields (such as fund, program, and department). When entered, the SpeedType auto populates those ChartFields in the accounting distribution line. Users can then enter additional COA values on the distribution line as well.

Combination edits define rules about which ChartField values and combinations are required for accounting entries to post. Combination edit rules validate transactions entered in all Cardinal modules. Combination edits help ensure accuracy and completeness of data.

General Ledger journal entries that are not pre-approved and must be manually submitted for approval once they pass edit and budget checks.

Denied journals should be corrected or deleted. Deleting a journal prompts Cardinal to update budgets automatically.

Audit logs allow users to audit documents and events that affect journals. Example events are: create journal, delete journal, mark to post journal, and update journals.

Process

Upon receipt of a Journal Entry form, the Journal Processor reviews the documents for accuracy, and enters the journal into Cardinal. A nightly batch process edit and budget checks the journal. Journal Processors check daily for journals with edit and/or budget check errors. Adjusted journals are resubmitted for edit and budget check during the next batch process.

The Journal Processor then manually **submits** valid journals for approval. Once submitted, they route automatically to the Approver's Worklist. Journal Approvers review and approve or deny the journals. A nightly batch then posts all approved journals.

Approvals

Cardinal routes Journals in valid edit and budget status to the Journal Approver, once the Journal Processor clicks the **submit** button on the approvals tab. Some journals (e.g. for capital outlay, legal services) may require additional approvals within the agency or from the Department of Accounts.
Note: Journal Approvers should not approve journals they have created.

Reporting Tools

Online Inquiries:

Review Journal Status – view the status of journals and the journal line details

Journal Inquiry – view detail journal header and journal lines.

Ledger Inquiry – view ledger information

Reports:

Journal Entry Detail Report – displays all journal entries for a business unit and ledger within a specified date range.

Journal Entry Detail Report with Attributes – displays all journal entries for a business unit and ledger within a specified date range and also lists the ChartField attribute values.

Standard Journals Report – lists standard journal entries and their status.

Journal Edit Errors Report – provides detailed information about journal edit errors.

Posted Journal Summary Report – provides a list of all posted journals.

GL Transaction Report – summaries all entries in the ledger by ChartField level.

References

Cardinal Job Aids: http://www.cardinalproject.vi.virginia.gov/job_aids.shtml

Fiscal Division Policies: <http://insiddevdot/sites/bs/default.aspx>