SW NAV101
Cardinal Overview

Web Based Training

6/4/2019

Welcome to Cardinal Training

This training provides participants with the skills and information necessary to use Cardinal and is not intended to replace existing Commonwealth and/or agency policies.

This course, and the supplemental resources listed below, are located on the Cardinal website (www.cardinalproject.virginia.gov) under Training.

Cardinal Reports Catalogs are located on the Cardinal website under Resources:

- Instructor led and web based training course materials
- Job aids on topics across all functional areas
- Variety of simulations
- Glossary of frequently used terms

The Cardinal screenshots included in this training course show system pages and processes that some users may not have access to due to security roles and/or how specific responsibilities relate to the overall transaction or process being discussed.

For a list of available roles and descriptions, see the Statewide Cardinal Security Handbook on the Cardinal website in the Security section under Resources.

Course Objectives

After completing this course, you will be able to:

- Identify key Cardinal modules and their purpose
- Understand how Cardinal reports, queries, and inquiries are used to extract or summarize information
- Recognize high-level budget concepts
- Understand key terms such as Chart of Accounts, ChartFields, SpeedCharts, and SpeedTypes
- Understand the integration of Cardinal's modules at a high-level
- Identify which external systems Cardinal interfaces with

Agenda

1. Cardinal Functional Areas
2. Cardinal Budgets
3. Cardinal Chart of Accounts
4. Cardinal Integration and Interfaces

Lesson 1: Introduction

1 Cardinal Functional Areas

This lesson covers the following topics:

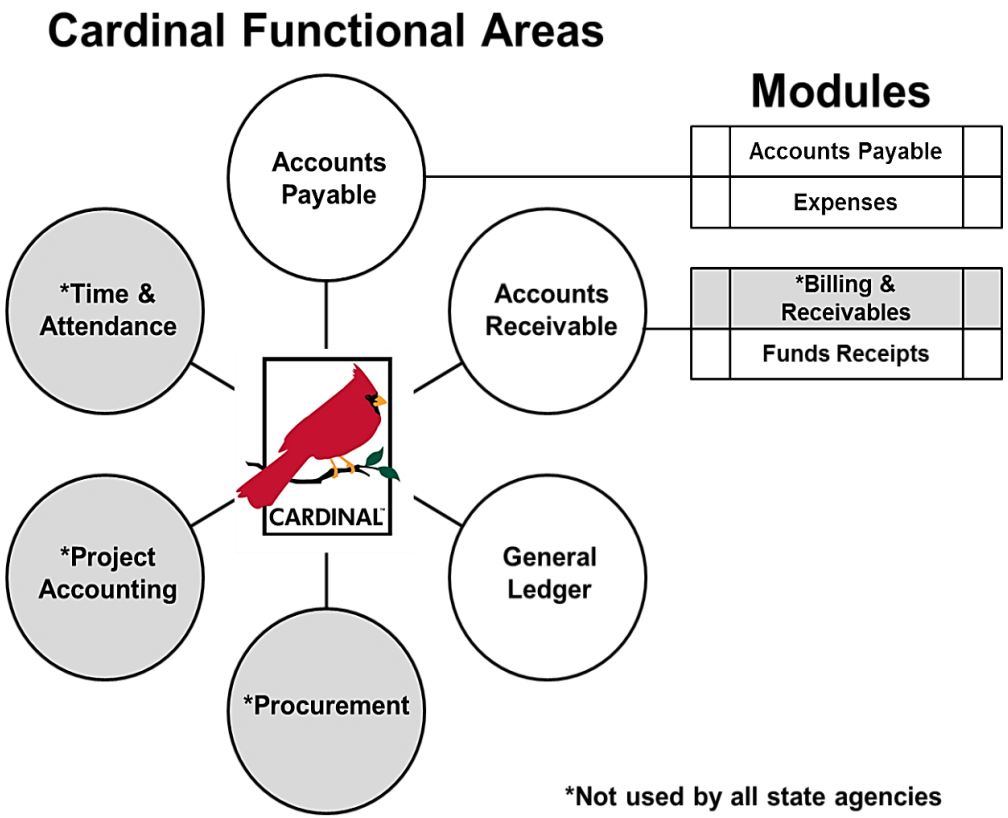
- Cardinal Overview
- Cardinal Functional Areas and Processes
  - Accounts Payable
  - Accounts Receivable
  - General Ledger
- Reports, Queries, and Inquiries

Cardinal Overview

Three of Cardinal's functional areas are available for statewide use:

- Accounts Payable
- Accounts Receivable – Creating and Maintaining Deposits
- General Ledger

This lesson covers, at a high level, the key modules and processes included in each of the functional areas available for use statewide.

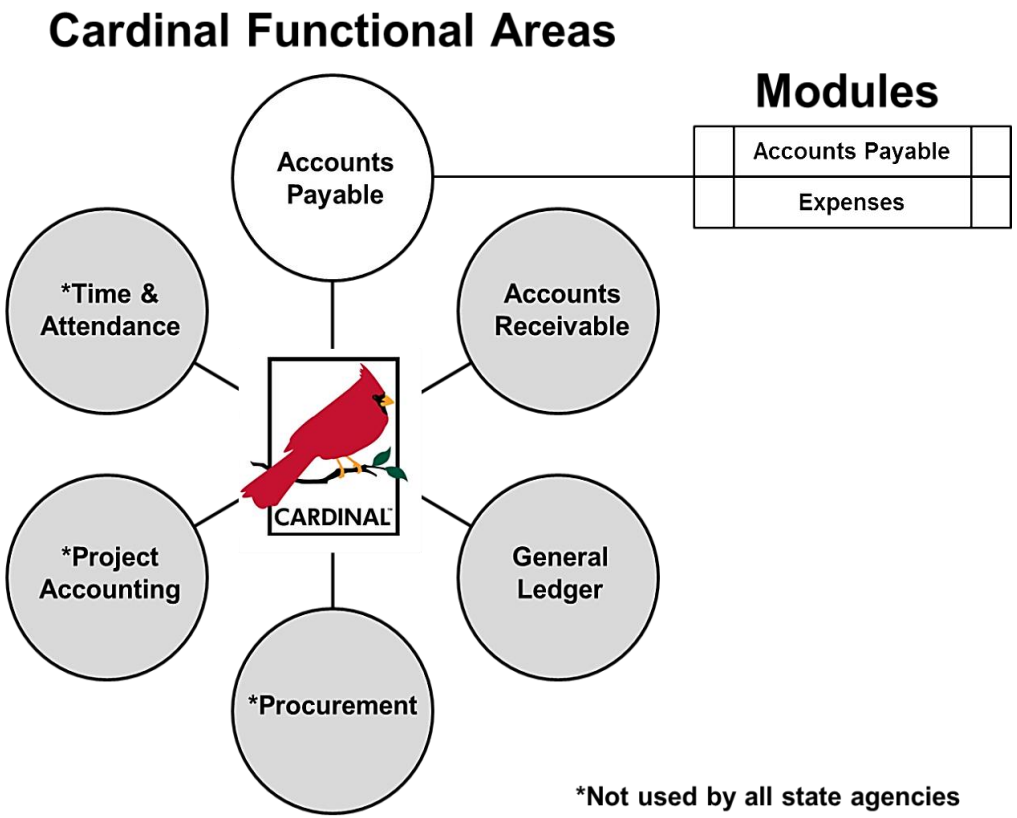


Functional Areas: Accounts Payable

Accounts Payable is the main source of all payment information for any financial entity.

There are two modules in the Accounts Payable functional area:

- Accounts Payable
- Expenses

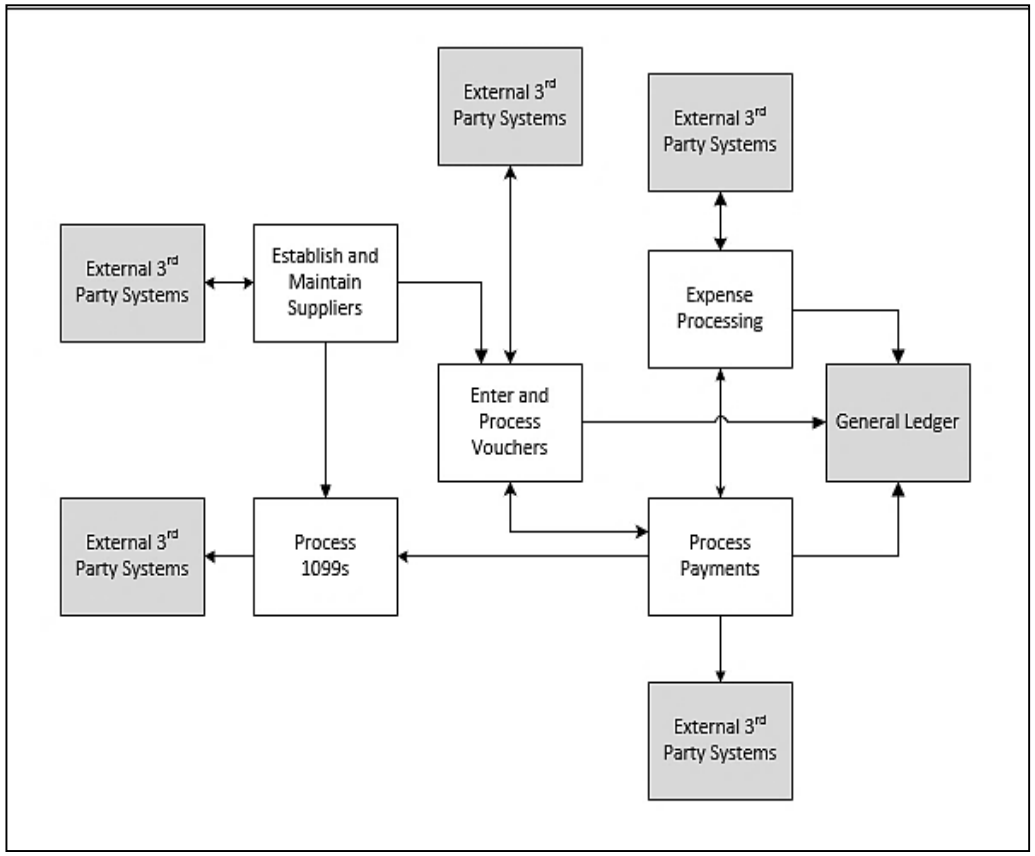


Accounts Payable Processes

Key processes in the Accounts Payable functional area include:

- Establish and Maintain Suppliers
- Enter and Process Vouchers
- Process Payments
- Process 1099s
- Enter and Maintain Travel Authorizations, Cash Advances and Employee Expense Reports

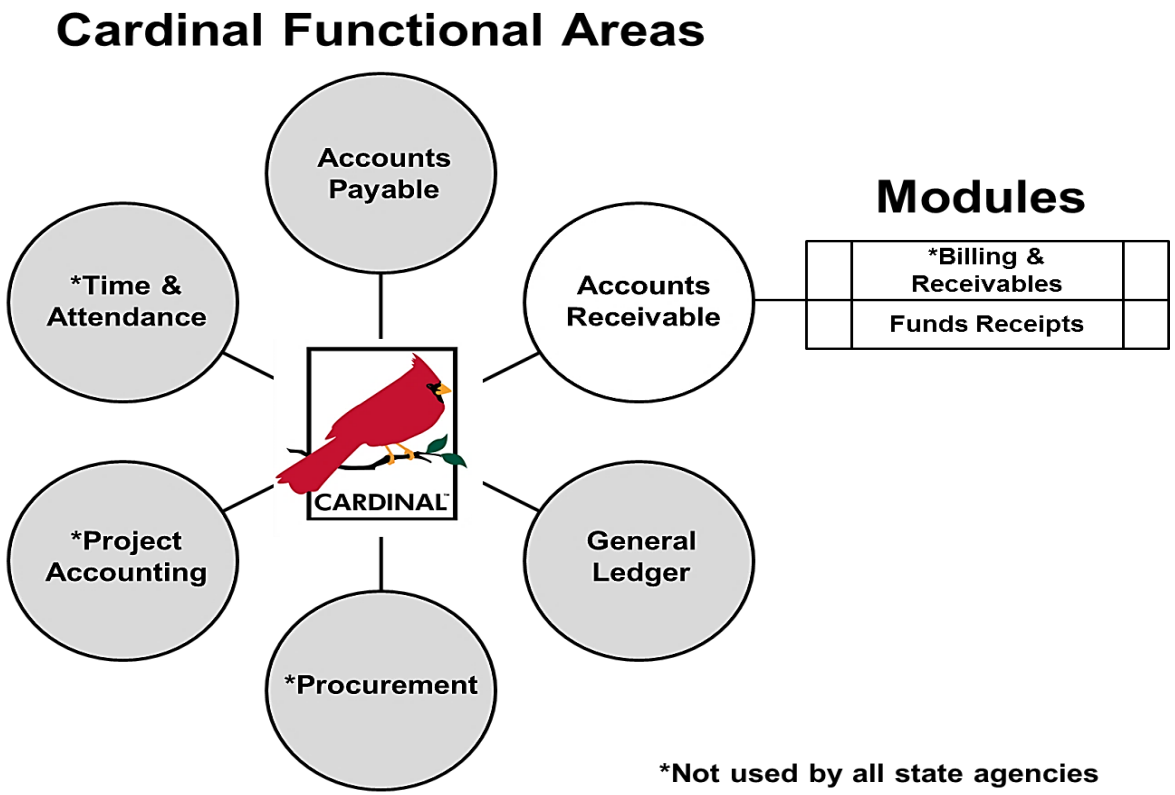
For more detailed information about Accounts Payable, see the course entitled **SW AP110: Accounts Payable and Expenses Overview** located on the Cardinal website in **Course Materials** under **Training**.



Click on image to enlarge

Functional Areas: Accounts Receivable – Creating and Maintaining Deposits

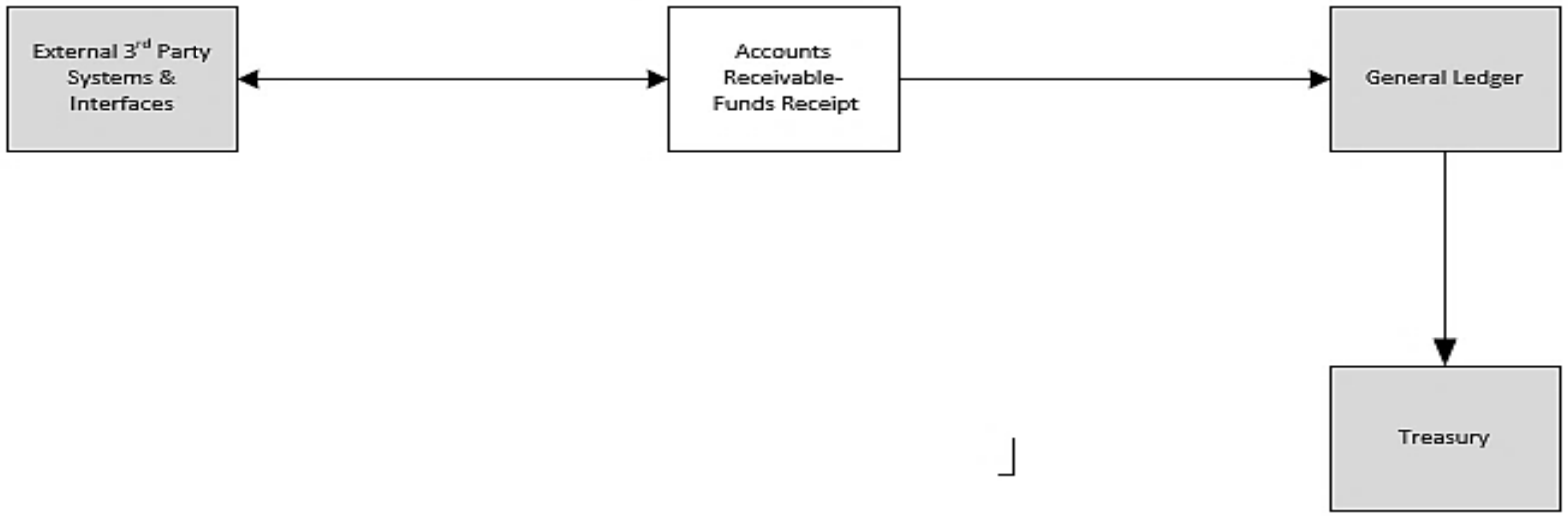
Funds Receipts enables recording accounting entries for deposits and funds receipts.



Accounts Receivable: Creating and Maintaining Deposits Process

The key process in Funds Receipt is the recording the accounting entries of funds deposits and receipts.

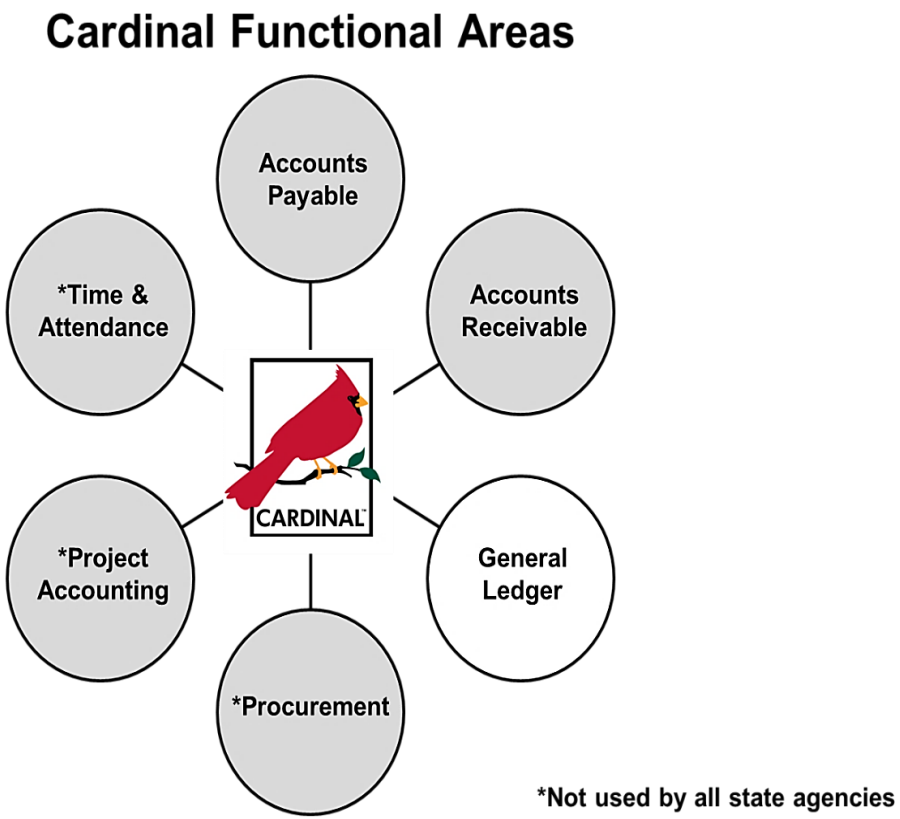
This process generates journals to General Ledger. Funds Receipts is used to record receipt of cash, checks, and electronic fund transfers sent to the agency.



Functional Areas: General Ledger

General Ledger maintains the financial accounts used to:

- Create budget journals
- Record financial transactions and accumulate the results
- Provide source financial data for reporting purposes
- Generate financial statements

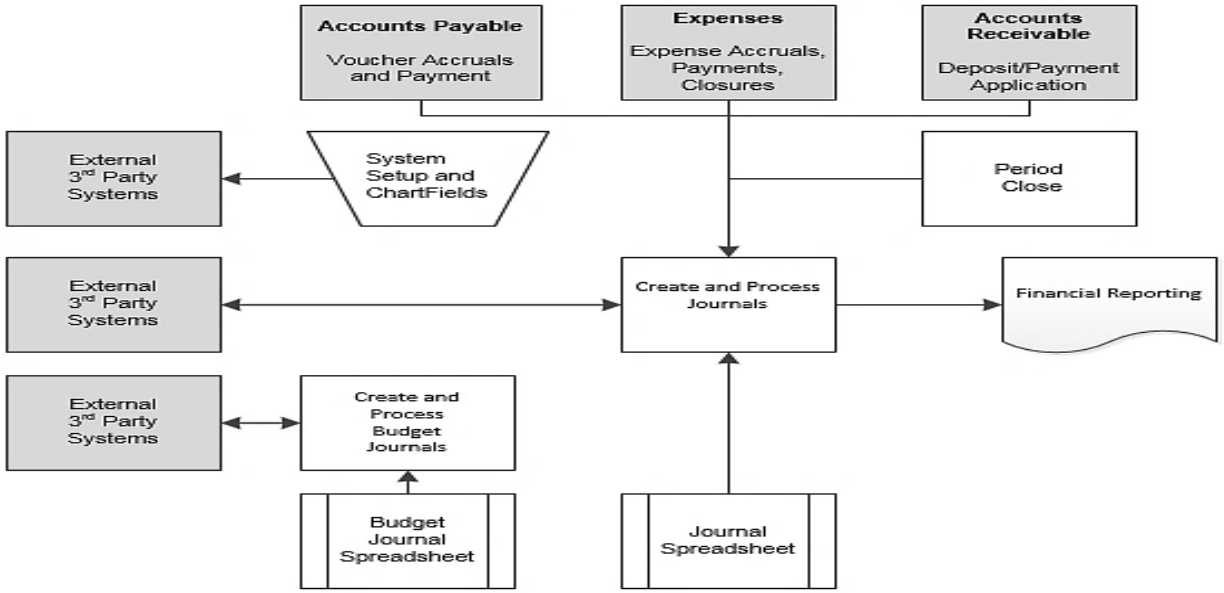


General Ledger Processes

Key processes in the General Ledger functional area include:

- Set up Cardinal's Accounting Structure Create and Process Budget Journals
- Create and Process Journals
- Close Periods

For more detailed information about General Ledger, see the course entitled **SW GL130: General Ledger Overview** located on the Cardinal website in **Course Materials** under **Training**.



Click on image to enlarge

Reports, Queries, and Online Inquiries

Information can be accessed using reports, public queries and online inquires:

Reports - Cardinal runs nVision reports nightly during batch processes. nVision reports typically display high volumes of data and summarize data across one or more functional areas. They are available through the **FIN Report Manager** link in the portlet on the **Home** page. Ad hoc reports are generally display data specific to one module or functional area, and are accessible via that module's menu path. For example:

- Payment History by Supplier reports are accessed via Accounts Payable.
- Payment Summary reports are accessed via Accounts Receivable.
- Trial Balance reports are accessed via General Ledger.

Queries: Queries extract data directly from Cardinal. To access public queries:

- Navigate to Main Menu > Reporting Tools > Query > Query Viewer
- Click the Financials Query-based Reports link in the myCardinal Financials portlet on the Home page.

Inquiries: Online inquiries provide a mechanism for users to view or print information relevant to the data stored in Cardinal. Inquiries for most functional areas can be run. Navigation and inquiry methods vary by module.

For more detailed information about reports, queries, and online inquires, see the course entitled **SW NAV220: Cardinal Reporting** located on the Cardinal website in **Course Materials** under **Training**. For access to frequently used Cardinal reports, queries, and online inquiries, see the **Cardinal Reports Catalogs** located on the Cardinal website in **Reports Catalog** under **Resources**.

Lesson 1: Checkpoint

Now is your opportunity to check your understanding of the course material.

Read the question on the next slide(s), select answer(s) and click **Submit** to see if you chose the correct response.

Match the functional description to its functional area.

AP	-- Select --
AR	-- Select --
GL	-- Select --

Lesson 1: Summary

1 Cardinal Functional Areas

In this lesson, you learned:

- Three Cardinal functional areas are available for statewide use: Accounts Payable, Accounts Receivable – Funds Receipts, and General Ledger.
- Accounts Payable includes the processes for establishing and maintaining suppliers, entering and processing vouchers, processing employee expenses, processing payments, and processing 1099s.
- Accounts Receivable – Funds Receipts includes the recording and processing of payments received.
- General Ledger includes the processes for setting up the Cardinal accounting structure that creates hierarchies for financial data elements, creating and processing budget journals, creating and processing journals, and closing periods.

Lesson 2: Introduction

2 Cardinal Budgets

This lesson covers the following topics:

- Cardinal budgets
- Centrally controlled budgets
- Agency controlled budgets

Cardinal Budgets

The Department of Planning and Budget (DPB) prepares the Executive Budget and Executive Amendments to the appropriation Act for the Commonwealth of Virginia, which serve as the basis for the centrally controlled Cardinal budgets. The Commonwealth and each of its agencies define **Budgets** with a **Ledger** for each type of transaction processed by the structure.

Cardinal uses both centrally controlled budgets and agency specific budgets. An agency's centrally controlled budget and agency specific budget are established under its unique agency identification number or **SetID**.

Agency level budgets are optional. Agencies may use various agency budget structures to track and/or limit expenditures at a summary level or at a detailed level.

Both centrally controlled and agency annual **Budget Calendars** align with the fiscal calendar.

Cardinal **Commitment Control** can limit and/or track expenditures against related budgets, and revenues against related estimates.

Centrally Controlled Budgets

Cardinal uses **Parent/Child Budget** relationships to ensure that control budgets are not exceeded.

Centrally controlled budgets are established in Cardinal by the Department of Accounts:

- **Appropriation budget** - All appropriations authorized by the General Assembly are controlled at this level and include the executive budget, capital budget, and other special appropriations. The appropriation budget assures that spending does not exceed the amount authorized by the General Assembly. It is the highest level of budgetary control for the Commonwealth. The appropriation budget is established at a summary level, while agency budgets are typically established at a lower level of detail.

- **Allotment budgets** - Allotment budgets limit spending level authority. An allotment budget is configured as a child of the appropriation budget so that the total of the allotment budgets cannot exceed the parent budget. The difference between the appropriation budget and the related allotment budgets is the unallotted amount.

- **Operating Plan budgets** - The Operating Plan is used to budget to a lower level than the Appropriation budget. Agencies are required to submit their operating plan budgets to the Department of Planning and Budget (DPB).

- **Cash Control budget -** The Cash Control budget is used to meet the requirement of the Commonwealth to verify cash is available prior to disbursement.

Agency Controlled Budgets

Agency level budgets are optional. They are established as the child budget level to the statewide budget. Agencies' annual budget calendars are aligned with the fiscal calendar. Multiple child agency budgets need to be manually summed to verify they do not exceed the parent budget. Agency budget structures are created and maintained by the agency and may include:

- **Agency lower level budget** (expenditure budget) - breakdown of the appropriation budget that can be used by agencies to manage or control agency budgets.

- **Operational summary budget** (expenditure budget) - establishes a budget structure between the lower level and the operational budget structure to maintain control of the amount budgeted at the operational budget structure for all non-project related budget dollars.

- **Agency operational budget** (expenditure budget) - detailed agency operating budget structure configured as a child to the operational summary budget.

- **Funding source budget** (expenditure budget) - establishes funding sources to allocate to specific projects.

- **Agency revenue estimate budget** (revenue budget) - used to track the recognition and collection of revenues against a revenue estimate.

- **Transfer budget** (transfer budget) -used to track amounts of ingoing and outgoing transfers against an estimated amount.

Lesson 2: Checkpoint

Now is your opportunity to check your understanding of the course material.

Read the question on the next slide(s), select answer(s) and click **Submit** to see if you chose the correct response.

Who is responsible for entering the centrally controlled budgets into Cardinal?

- Department of General Services (DGS)
- Department of Accounts (DOA)
- Department of Planning and Budget (DPB)

An agency level budget is optional.

- True
- False

Lesson 2: Summary

2 Cardinal Budgets

In this lesson, you learned:

- The Department of Planning and Budget (DPB) is responsible for preparing centrally controlled budgets for the Commonwealth of Virginia.
- The Department of Accounts is responsible for entering centrally controlled budgets into Cardinal.
- A budget defines the processing rules for each budget ledger.
- Use of agency budgets is optional.

Lesson 3: Introduction

3 Cardinal Chart of Accounts

This lesson covers the following topics:

- Chart of Accounts
- ChartFields
- SpeedCharts and SpeedTypes

Chart of Accounts

The Chart of Accounts (COA) is an accounting structure that creates hierarchies for financial data elements. It is a mechanism to segregate and categorize financial transactions and budget data. The **Cardinal Chart of Accounts** provides a standard accounting structure for the Commonwealth of Virginia.

The Cardinal Chart of Accounts is designed to:

- Provide a common Chart of Accounts structure that serves as a statewide standard, while providing flexibility for agency-specific needs
- Build hierarchies and rollups that facilitate Comprehensive Annual Financial Report (CAFR) reporting, along with other statewide, agency, and external reporting
- Support ongoing operational reporting

Chart of Accounts Maintenance

The Cardinal Chart of Accounts structure and values are maintained in the General Ledger. Many of the COA elements are controlled at the agency level, but some are controlled by the central agencies (Department of Accounts, Department of Planning and Budget).

ChartFields may only be used for the purpose specified (e.g. Fund, Program, etc.) and cannot have alternative uses. For example, if an agency does not track Asset information, an alternative use for the Asset ChartField (i.e., to identify a location, reason, transaction type, etc.) is not allowed.

GL Business Unit	Account	Fund	Program
Department	Cost Center	Task	FIPS
Asset	Agency Use 1	Agency Use 2	PC Business Unit
Project *			

Key:

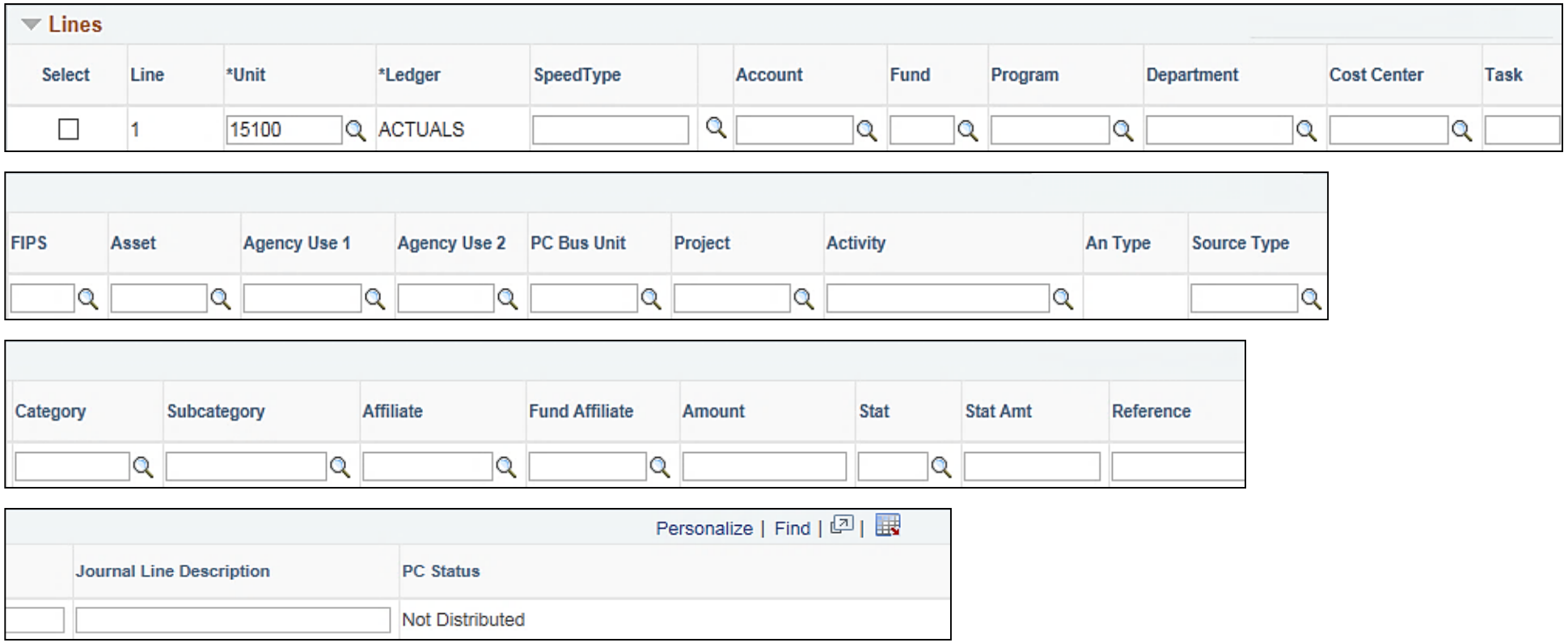
Agency Controlled	Centrally Controlled

***The Project ChartField is agency controlled except for capital outlay and Commonwealth-wide initiatives.**

Accounting Distribution

The Cardinal transaction grid is used on most business transactions in Cardinal that require an accounting distribution.

The transaction grid captures the COA via individual fields called **ChartFields**. Each ChartField provides a bit of information about the transaction. ChartFields provide a structure that allows transactions to be classified and grouped for reporting purposes.



ChartFields

The ChartFields in the Cardinal Chart of Accounts are:

- **Unit (Business Unit)** - An operational subset of an organization. In Virginia, each state agency is an operational subset (or business unit) of the Commonwealth. The business unit number identifies each operational subset or agency of the Commonwealth (e.g., **DOA** is **15100**).

- **Fund -** A self-balancing set of accounts (e.g., **01000** is **General Fund**).

- **Program** - A distinct set of expenses directed at a specific objective of the Commonwealth (e.g., **799001** is **General Management & Direction**).

- **Department** - An organization within an agency (e.g., for DOA's **Business Unit 15100**, **Comptroller** is **91100**).

- **Cost Center** - A collection of financial information related to administrative and operations (not of a project nature). Typically, it does not have a finite end and does not require life to date budget and actual reporting (e.g., VDOT's **Cost Center 11120010** is **Administration & Support**).

- **FIPS** - The Federal Information Processing Standards codes that identify cities, counties and towns in the Commonwealth of Virginia (e.g., **Richmond City** is **760**).

ChartFields (continued)

- **Asset** - A collection of financial information related to a specific agency asset, when budgets and expenses need to be tracked at an asset or asset category level (e.g., **00001** is **G. Washington Memorial Parkway Bridge**).

- **Agency Use 1** - A unique classification element needed by an agency to classify financial transactions for purposes other than the previously defined Chart of Accounts elements.

- **Agency Use 2 -** A unique classification element needed by an agency to classify financial transactions for purposes other than the previously defined Chart of Accounts elements.

- **Account** - A type of transaction. In Cardinal, these include General Ledger Accounts, Expense Detail Accounts, and Revenue Detail Accounts (e.g., **Salaries, Classified** is **5011230**).

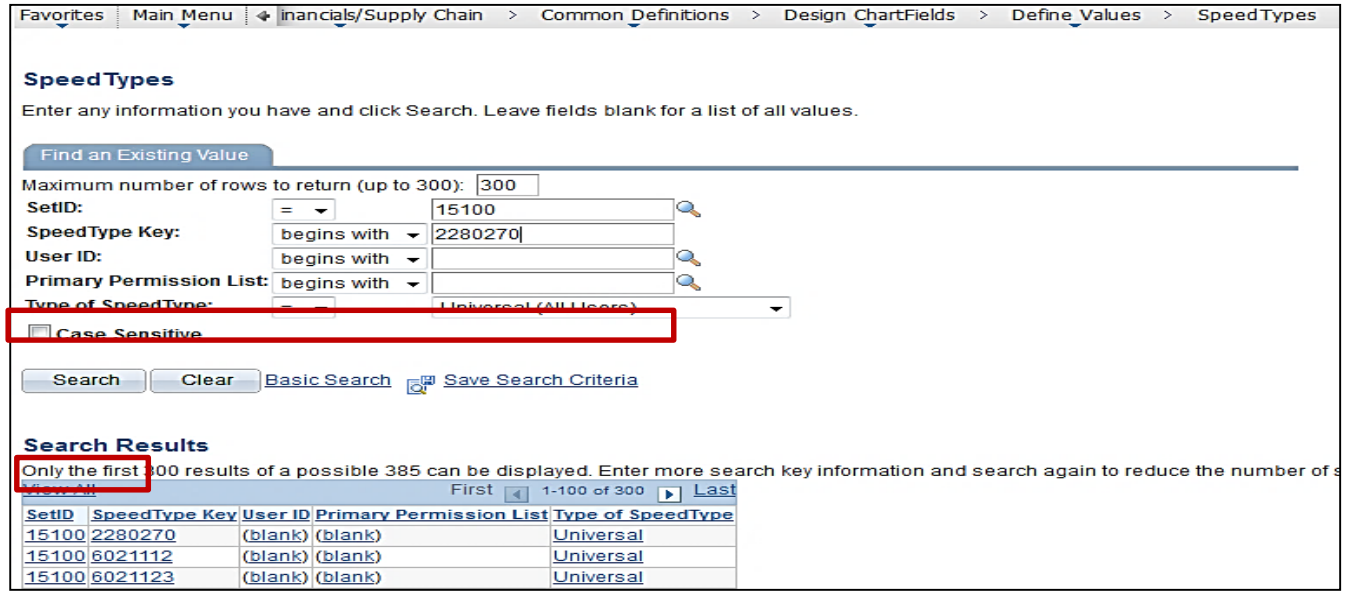
Remember, if an agency does not use a ChartField for its intended purpose, that ChartField cannot be assigned an alternate use – e.g., **FIPS** cannot be used to identify district or zip codes.

For more detailed information about ChartFields, see the job aid entitled **SW GL332: Chart of Accounts Overview** located on the Cardinal website in **Job Aids** under **Training**.

SpeedTypes and SpeedCharts

SpeedTypes and **SpeedCharts** are shorthand keys that simplify the entry of accounting distributions. They populate multiple ChartField values (such as **Fund**, **Program**, **Department**) on a distribution line when selected. Additional ChartFields can be entered but those values that default should not changed. The use of SpeedTypes or SpeedCharts is not required in Cardinal, but is highly recommended.

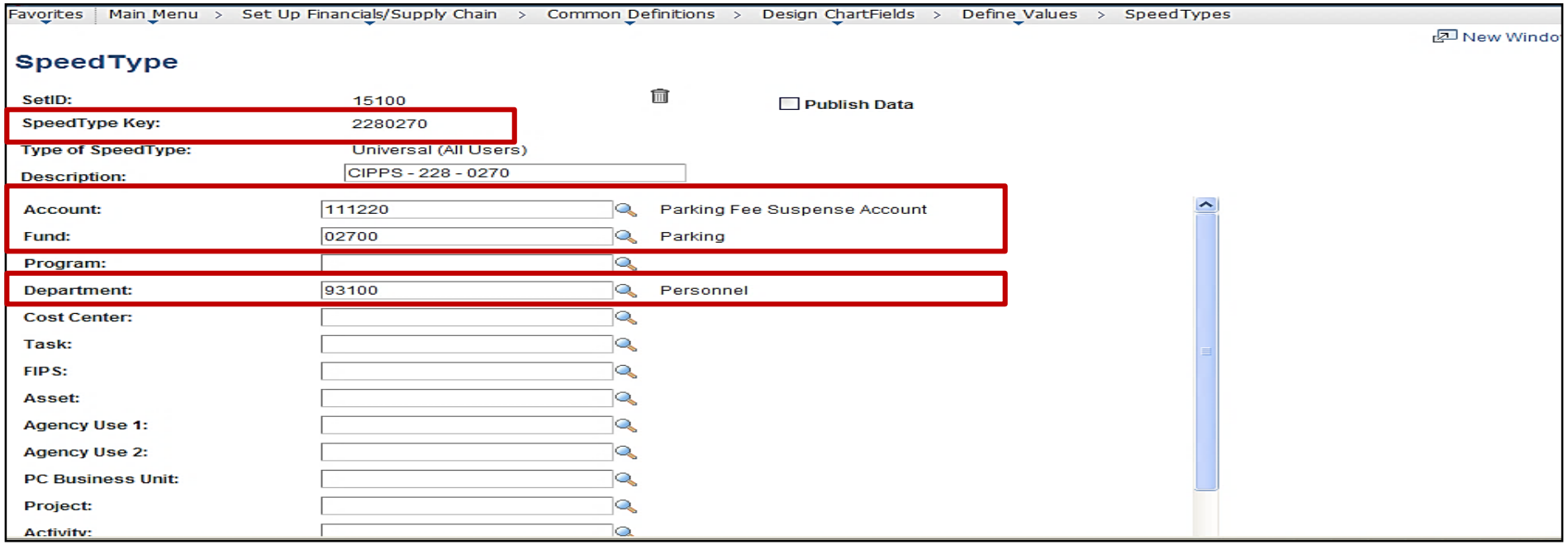
Below, the **SpeedType Key** value **2280270** has been selected.



Click on image to enlarge

SpeedTypes and SpeedCharts (continued)

This **SpeedType** page shows ChartField values that default when **SpeedType Key 2280270** is selected. The SpeedType populates the **Account**, **Fund**, and **Department** ChartField values. Additional ChartField values can be added as appropriate.



Click on image to enlarge

Lesson 3: Checkpoint

Now is your opportunity to check your understanding of the course material.

Read the question on the next slide(s), select answer(s) and click **Submit** to see if you chose the correct response.

The _____ is a standard accounting structure for the Commonwealth of Virginia that creates hierarchies for financial data elements.

- Transaction grid
- Cardinal Chart of Accounts (COA)
- SpeedChart

Which of the following is true about SpeedTypes and SpeedCharts?

- Simplifies data entry
- Auto-populates some ChartField values on a distribution line
- Facilitates the processing of transactions
- Not required on transactions, but highly recommended
- All of the above

Lesson 3: Summary

3 Cardinal Chart of Accounts

In this lesson, you learned:

- The Chart of Accounts uses ChartFields to provide information about financial transactions.
- SpeedTypes and SpeedCharts are shorthand keys that simplify entry of ChartField values on transactions.

Lesson 4: Introduction

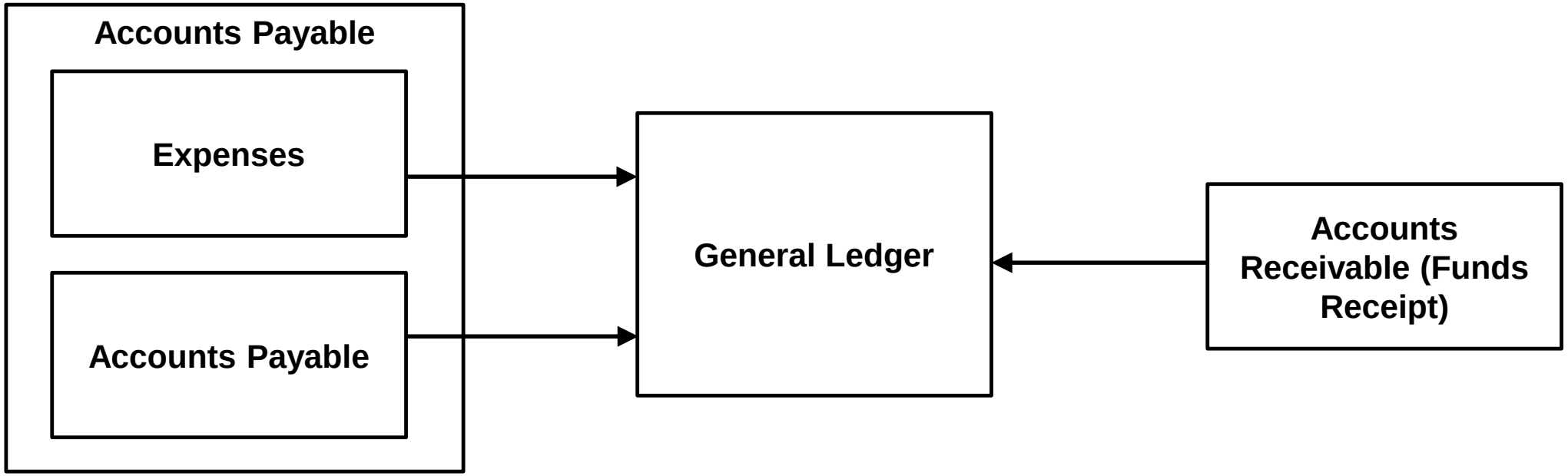
4 Cardinal Integration and Interfaces

This lesson covers the following topics:

- Cardinal internal module integration
- Cardinal external systems interfaces

Module Integration

There are multiple integration points among the different Cardinal modules. Some processes are impacted by multiple modules because data is sent and received between multiple functional areas. Since data is shared across multiple modules, the accuracy of data entry can affect more than one module. This diagram depicts integration of Accounts Payable and Accounts Receivable journals feeding the General Ledger.

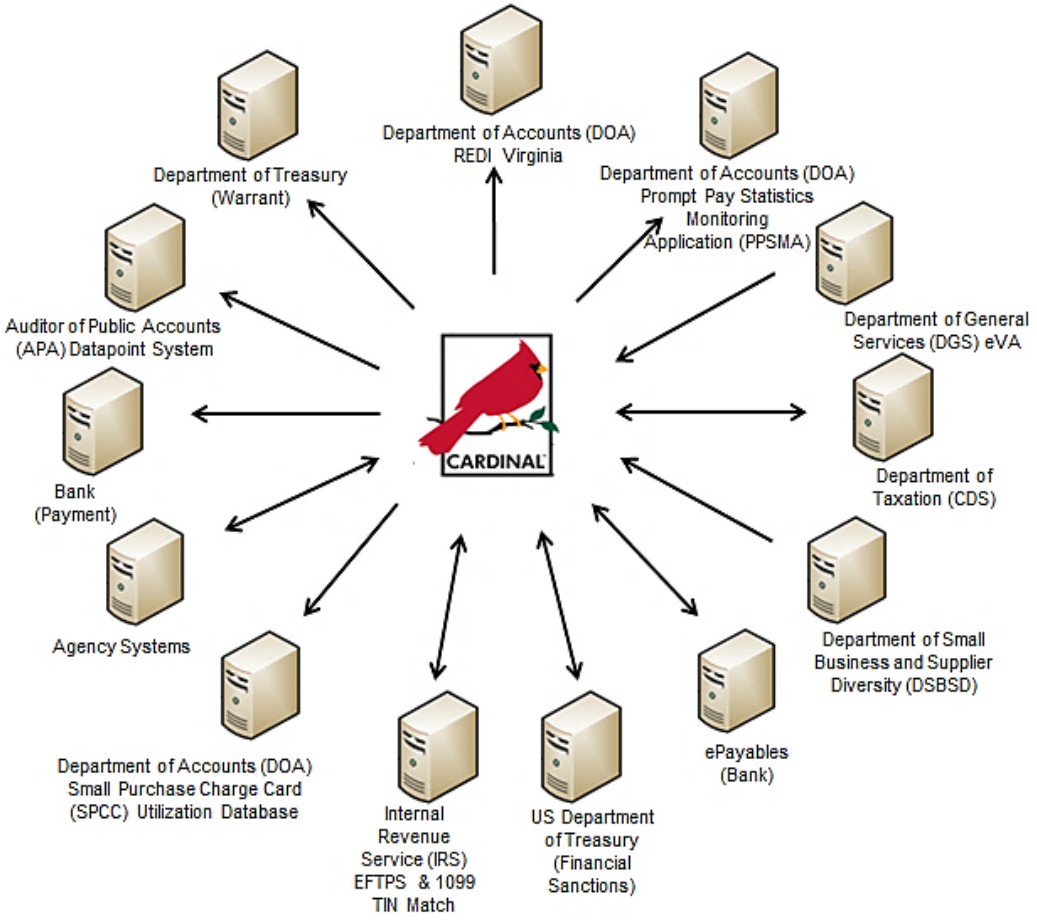


External Interfaces

Cardinal also has numerous interfaces with outside systems/entities.

Some examples include:

- Department of Treasury
- Auditor of Public Accounts
- Banks
- Agency Systems
- Department of Accounts
- Internal Revenue
- US Department of Treasury
- Department of Small Business and Supplier Diversity
- Department of Taxation
- Department of General Services



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External Agency System Interfaces

The following inbound interfaces upload transactions from agency systems into Cardinal:

- **Voucher Upload -** Used to upload vouchers for Supplier payments, payments to other state agencies, and petty cash payments.
- **Expense Reports Upload -** Used to upload non-payroll and non-cash advance payment requests for an agency's employees.
- **Journal Upload -** Used to upload general ledger journals.
- **Funds Receipts -** Used to upload funds received and deposit certificate data.

External Agency System Interfaces (continued)

The following outbound interfaces send data extracts from Cardinal to agencies for reconciliation with their external agency systems:

- **Voucher Extract** - Detailed information for vouchers that have been journal generated and posted to General Ledger.
- **Expense Report Extract -** All posted expense reports from the Expenses module of Cardinal.
- **Payment Reconciliation Extract -** Newly posted and cancelled payments from Cardinal. It links voucher, cash advance, and expense report data with payments/cancellations recorded in Cardinal.
- **Journal Extract -** All posted journal data from the General Ledger module of Cardinal.
- **Funds Receipt Extract -** Posted funds receipts – deposit data from the Accounts Receivable module of Cardinal.

Lesson 4: Checkpoint

Now is your opportunity to check your understanding of the course material.

Read the question on the next slide(s), select answer(s) and click **Submit** to see if you chose the correct response.

There are multiple integration points between the different modules in Cardinal.

- True
- False

There are no interfaces between Cardinal and other systems.

- ○ True
- ○ False

Lesson 4: Summary

4 Cardinal Integration and Interfaces

In this lesson, you learned:

- There are integration points between Accounts Payable, Accounts Receivable – Creating and Maintaining Deposits, and General Ledger.
- There are interfaces between Cardinal, other agency systems, as well as systems external to the agency (e.g., other State agencies, Federal Agencies, other business entities, etc.).

Course Summary

NAV101 Cardinal Overview

In this course, you learned:

- Identify key Cardinal modules and their purpose
- Recognize high-level budget concepts
- Understand key terms such as Chart of Accounts, ChartFields, SpeedCharts, and SpeedTypes
- Understand the integration of Cardinal's modules at a high-level
- Identify which external systems Cardinal interfaces with
- Understand how Cardinal reports, queries, and inquiries are used to extract or summarize information

Course Evaluation

Congratulations! You successfully completed the **SW NAV101: Cardinal Overview** course.

Click here to access the evaluation survey for this course.

Once you have completed and submitted the survey, close the survey window. To close the web based training course, click the [**X**] button in the upper right corner.

Appendix

- Key Terms
- Diagrams and Screenshots
- Flowchart Key

Key Terms

Account Code: An account ChartField that categorizes the nature of a transaction as a specific type of revenue, expense, asset, or liability.

Accounting Distribution: ChartField string that defines how a transaction is charged (i.e., which fund, program, department, account, etc.).

Accounts Payable: The functional area that handles all Commonwealth of Virginia (COVA) payments and consists of two modules i.e., the Accounts Payable module and the Expenses module.

Accounts Receivable: The module in Cardinal which allows COVA agencies to manage funds received through deposit creation and the recording of cash, revenue, and other deposits (e.g., petty cash).

Agency Level Budget: A budget set up and maintained by the agency. Agencies can set up operating, project, revenue estimate, and lower-level budgets.

Budget Calendars: A tool used to define the budget period (e.g., monthly, quarterly, annual, etc.).

Budget Journal: A transaction that establishes or updates budget amounts in Cardinal.

Business Unit: An operational subset of an organization. In Cardinal, each state agency is a Business Unit.

Key Terms (Continued)

Chart of Accounts (COA): The accounting structure that sets hierarchies and rollups for financial data. COA structure and values are maintained in the General Ledger.

ChartField: A field on the Chart of Accounts. It represents one category of data (e.g., Fund, Department, Account, etc.), with various values that further define a transaction. A combination of ChartFields defines an accounting distribution used on a transaction.

General Ledger: The module that contains all the ledgers (e.g. Budget, Actuals, Modified Accrual, Full Accrual, and Cash) used to track accounting transactions. The General Ledger serves as the basis for the preparation of financial statements.

Journal: An entry used to post accounting entries to a ledger.

Ledger: A record of monetary transactions by account (e.g., Budget, Actuals, Modified Accrual, Full Accrual, and Cash).

Parent/Child Budget: A tool used to define a budget hierarchy between higher and lower level budgets. A parent budget has one or more child budgets. The budget amounts for all child budgets together cannot exceed the amount of their parent's budget.

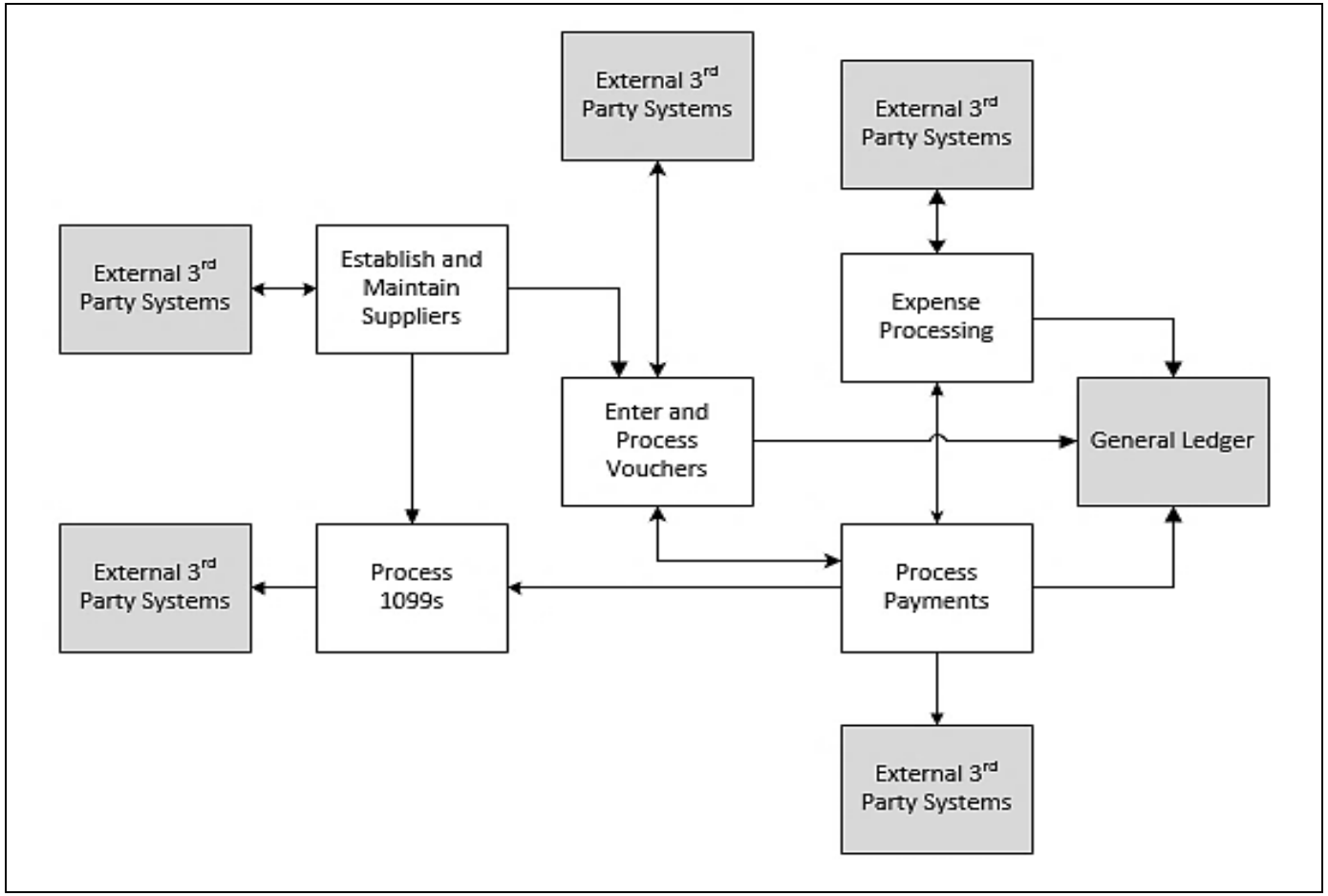
Key Terms (continued)

Payments: In the Accounts Receivable module, this term refers to funds received from a customer. In Accounts Payable, this term refers to a payment to a **Supplier**. Payments are created by Accounts Payable vouchers that represent invoices submitted by **Suppliers**. Payments are also generated for employee Travel and Expense reimbursements or for revenue refunds. Payments may be generated in different forms (e.g., checks or EDI).

SpeedChart/SpeedType: A predetermined Chart of Accounts value string which populates the accounting distribution line when entered on a transaction.

Supplier: Any person or other entity that provides goods or services or receives refunds, including suppliers, federal, state, or local government entities, and other fiscal payees. All procurement **Suppliers** are interfaced from Virginia's online electronic procurement (eVA) system to Cardinal. Non-procurement **suppliers** (also called Fiscal Payees) will be created directly in Cardinal. Employees are not **Suppliers** for their own agencies.

Accounts Payable Processes



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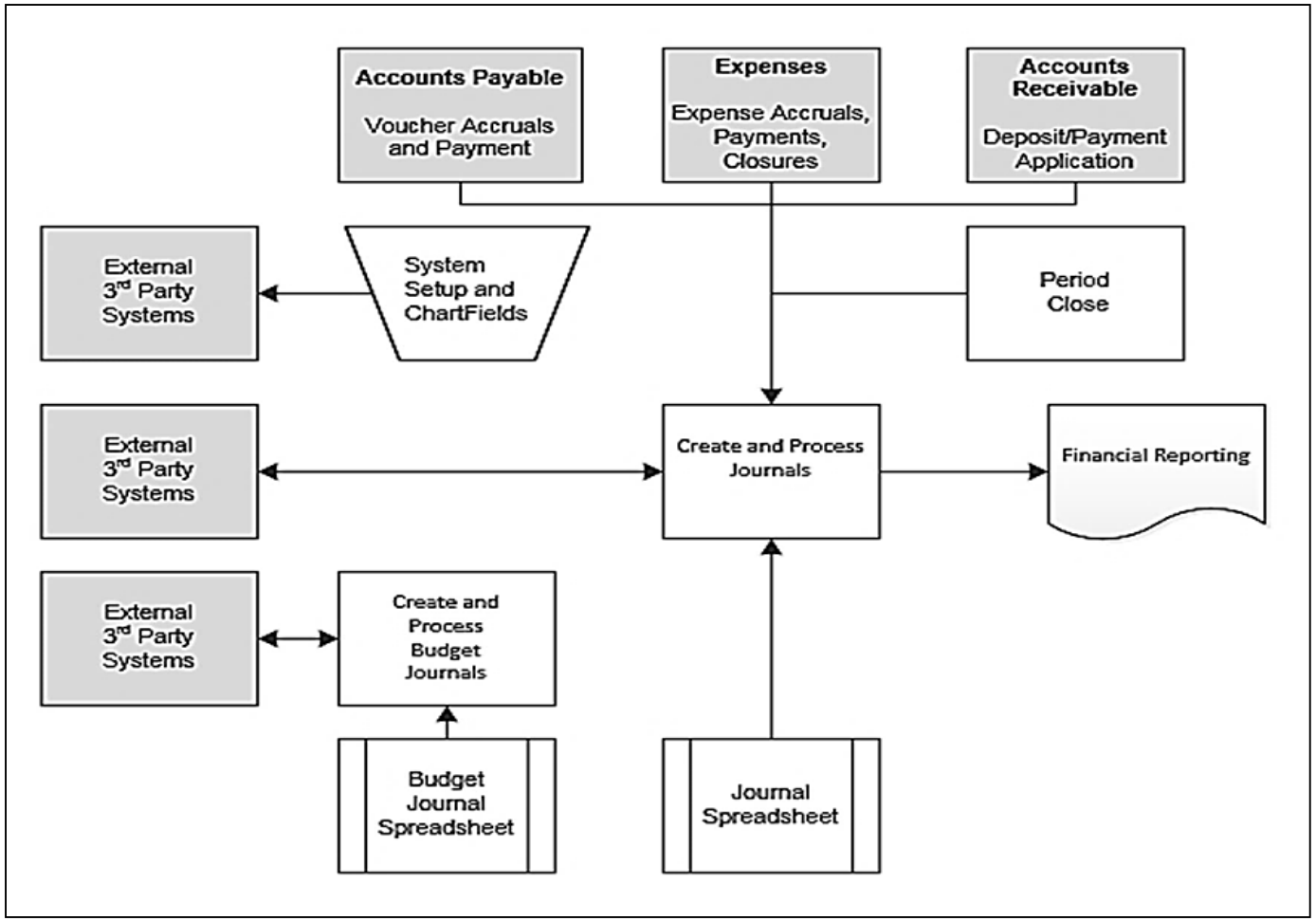
General Ledger Processes



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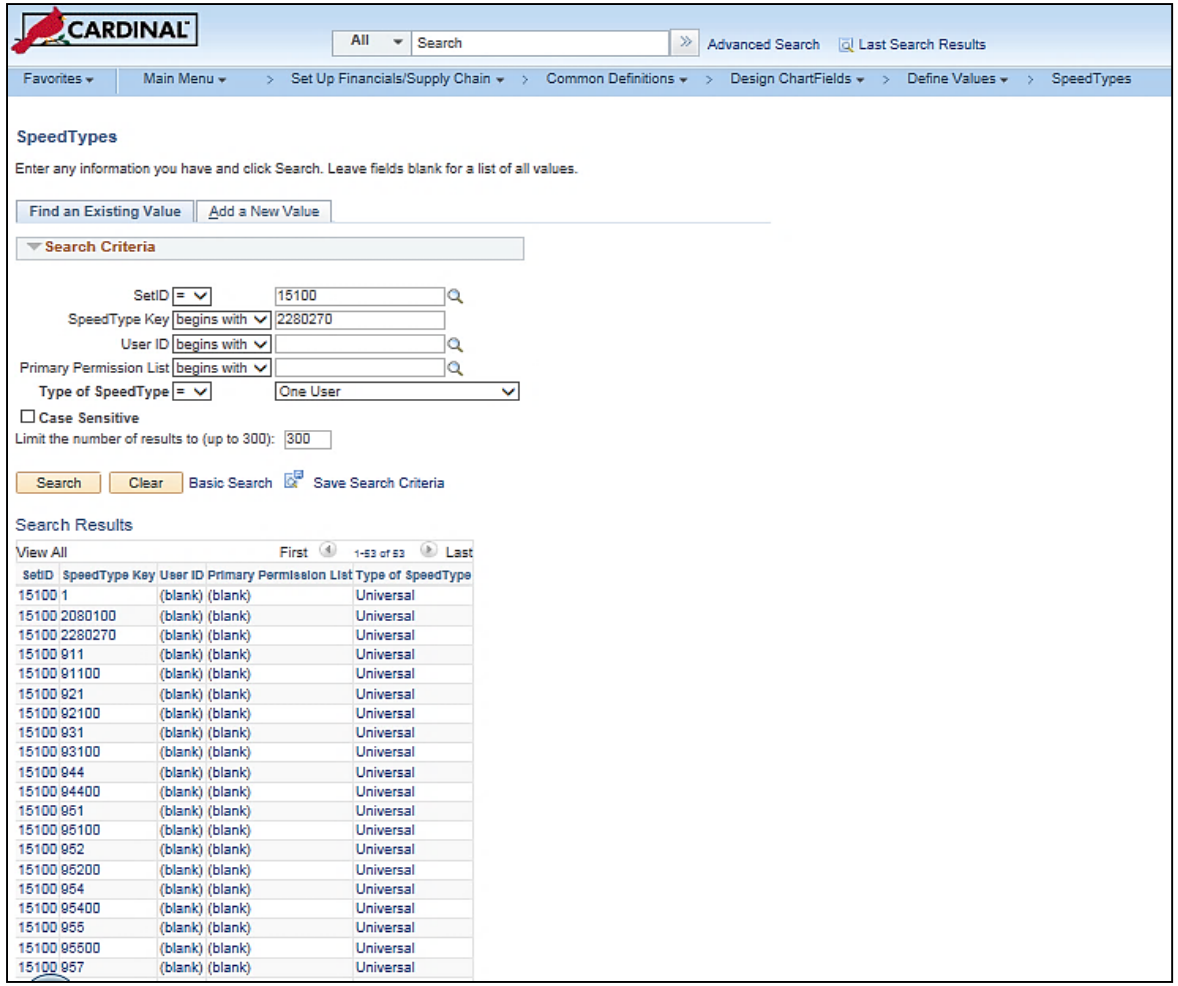
SpeedTypes and SpeedCharts



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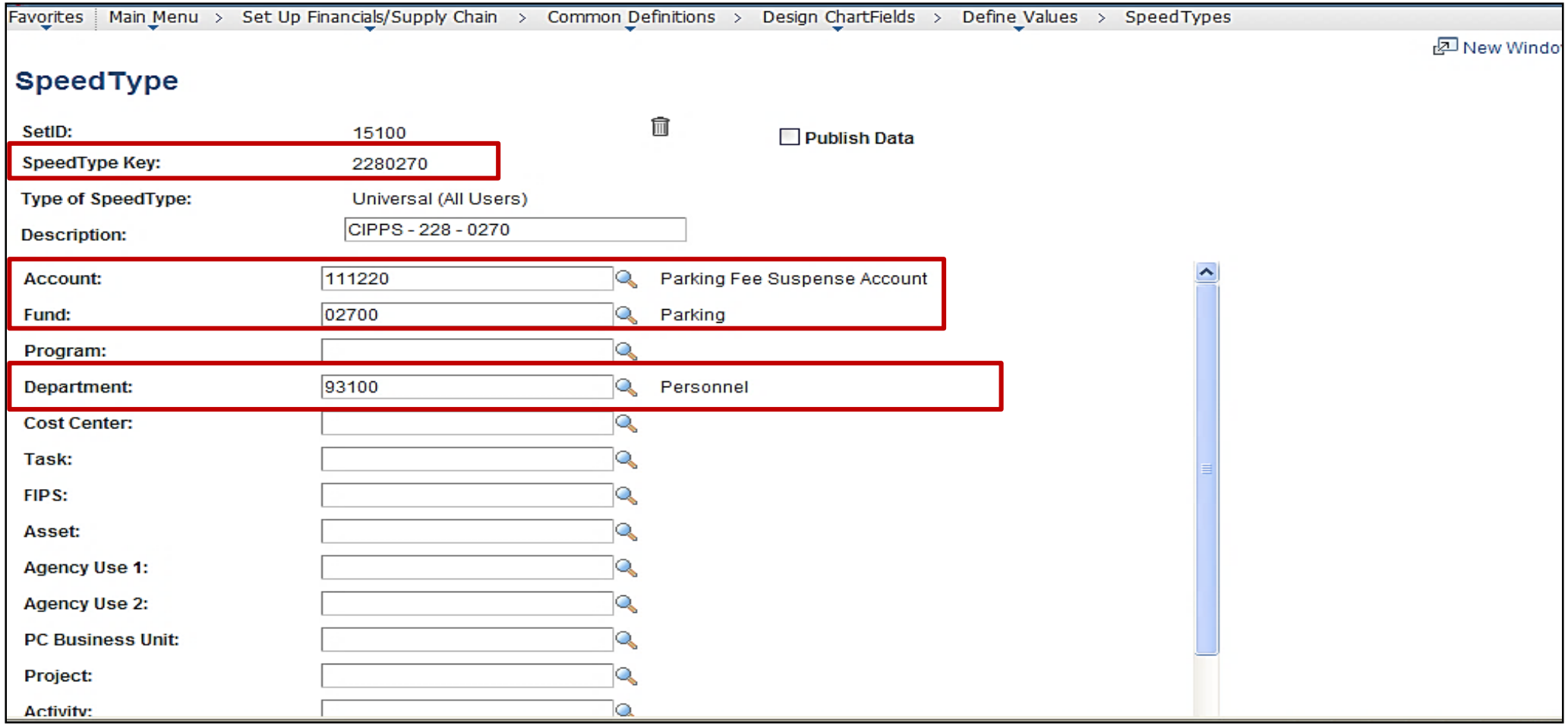
SpeedTypes and SpeedCharts (continued)



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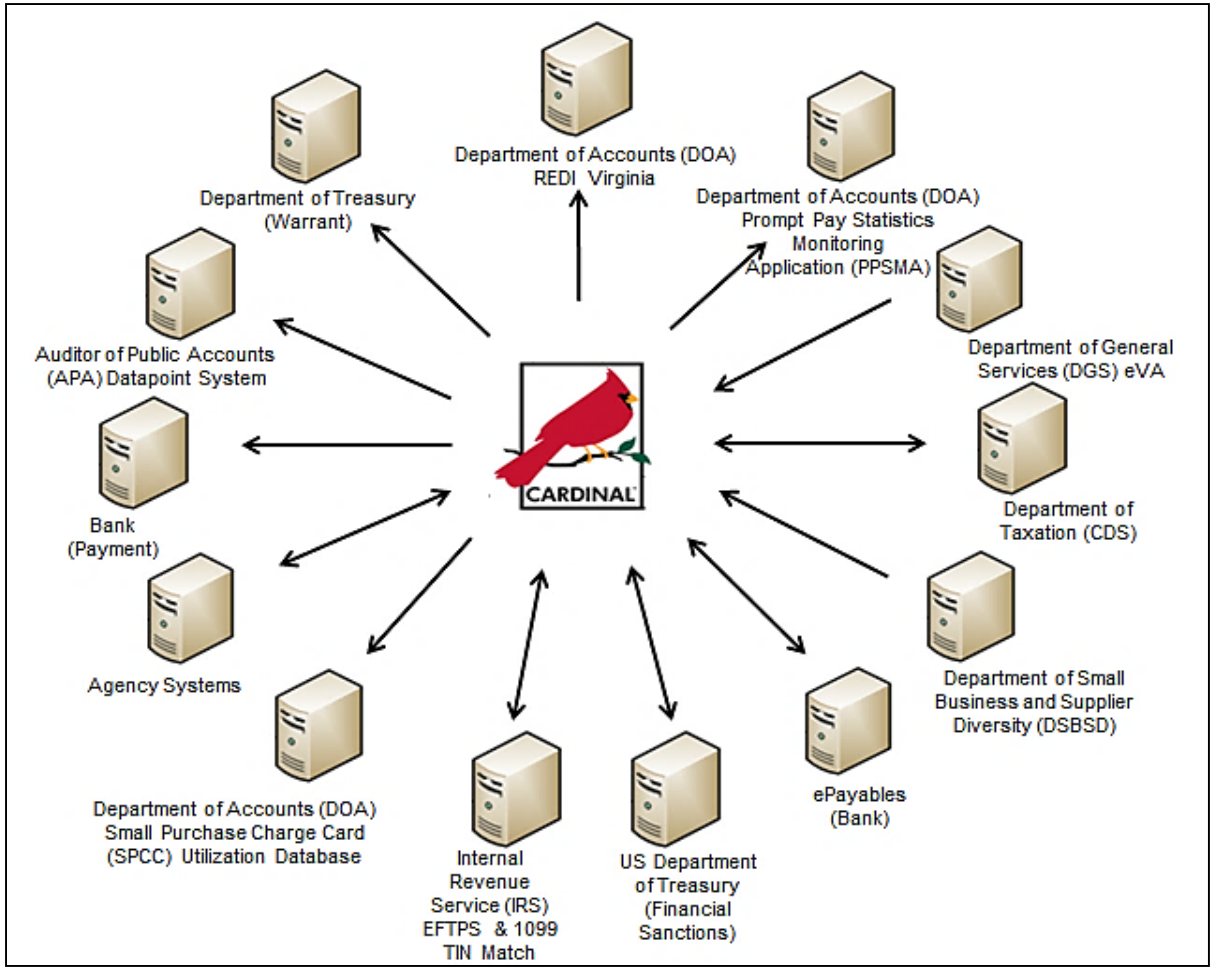
External Interfaces



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Flowchart Key

Step Description	Depicts a process step or interface.	Start	Indicates point at which the process begins. Does not represent any activity.
Batch Process	Specifies a batch process.	End	Indicates point at which the process ends. Does not represent any activity.
Manual Operation	Depicts a process step that is preformed manually.	Document	Depicts a document of any kind, either electronic or hard copy.
Decision Outcome	Defines the possible outcomes of a decision or analysis that took place in a step immediately preceding.	X	Indicates an on-page or intra process connector. Used to avoid complex overlapping connector lines or to continue a process on a subsequent page.
Entity Name	Represents an entity (person, organization, etc.).	Step/ Process	Connects steps between business processes.