501 GL130

General Ledger Overview

Web Based Training

Rev 10/13/2020

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:

- Describe key General Ledger concepts
- Describe the overall General Ledger process
- Explain how General Ledger integrates with other Cardinal modules and interfaces with external systems

Agenda

1. Introduction to General Ledger
2. General Ledger Processes
3. General Ledger Integration and Interfaces

Lesson 1: Introduction

1 Introduction to General Ledger

This lesson covers the following topics:

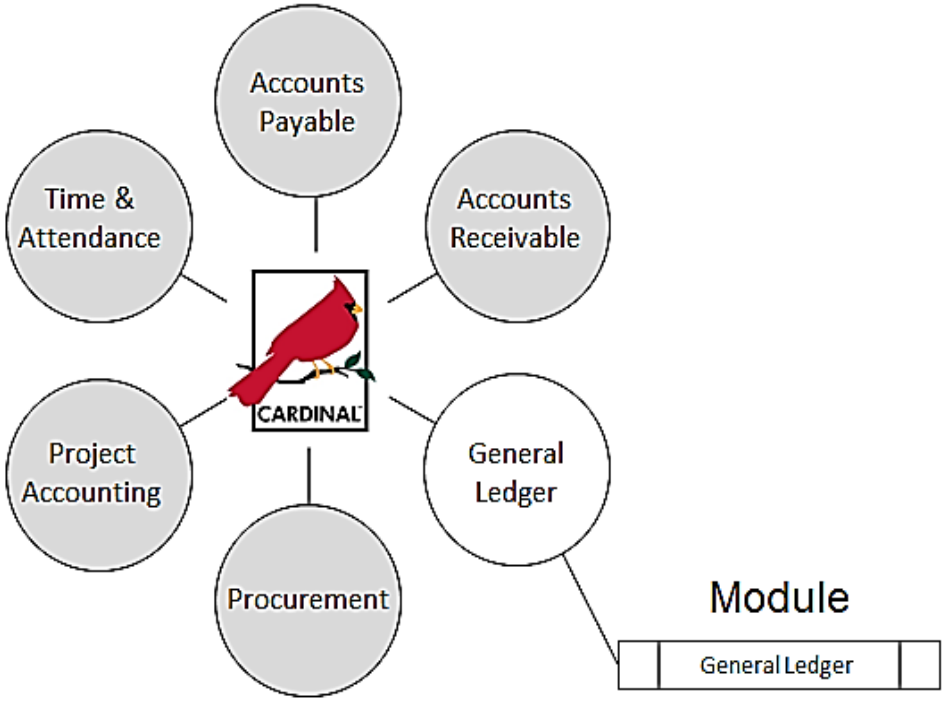
- General Ledger Overview
- Key Concepts

General Ledger Overview

The General Ledger functional area is composed of one module which establishes the financial accounts used to:

- Accumulate the results of transaction processing
- Create budgets
- Generate financial statements
- Provide source financial data for reports

In this lesson, the user will learn about some General Ledger key concepts.



Key Concepts

Some key concepts in General Ledger include:

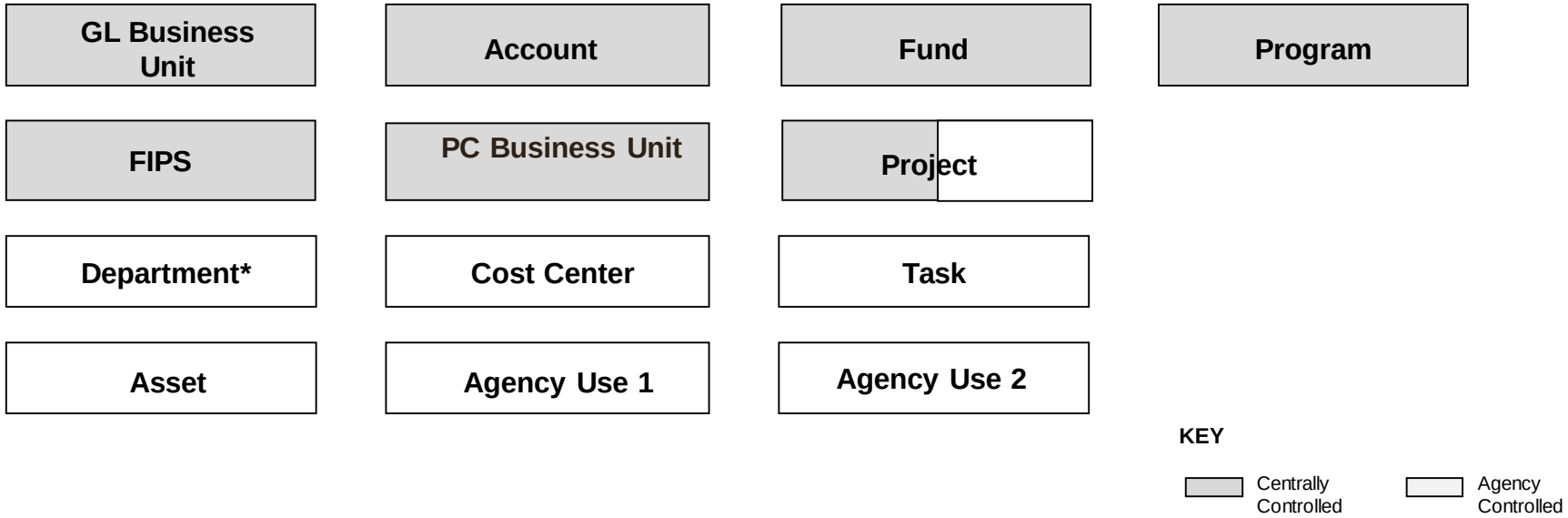
- Cardinal operates on a modified accrual basis. In modified accrual accounting, revenues are recognized when they become available and measurable. Liabilities are recorded when expenditures are entered. When expenditures are paid, the related liabilities are relieved and cash is reduced.

- The Chart of Accounts (COA) is a statewide accounting structure shared by all agencies. It is maintained in General Ledger and is used within all modules of Cardinal.

- The COA provides the accounting structure and sets hierarchies for financial data to enable the recording and reporting of accounting information in both detailed and summary formats.

Key Concepts (continued)

- Each COA element is called a ChartField.
- ChartFields provide Cardinal with the basic structure to segregate and categorize transactional and budget data.
- The COA element ownership is detailed below:



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

Key Concepts (continued)

- Each ChartField has a centrally defined purpose, except for the two Agency Use Fields.
- Trees are used to define groupings and hierarchical relationships between ChartField values in Cardinal. Tree maintenance is performed by the Commonwealth's Department of Accounts (DOA).
- The default ChartFields in Cardinal are shown below:

Favorites ▾ | Main Menu ▾ > Set Up Financials/Supply Chain ▾ > Common Definitions ▾ > Design ChartFields ▾ > Configure ▾ > Standard Configuration

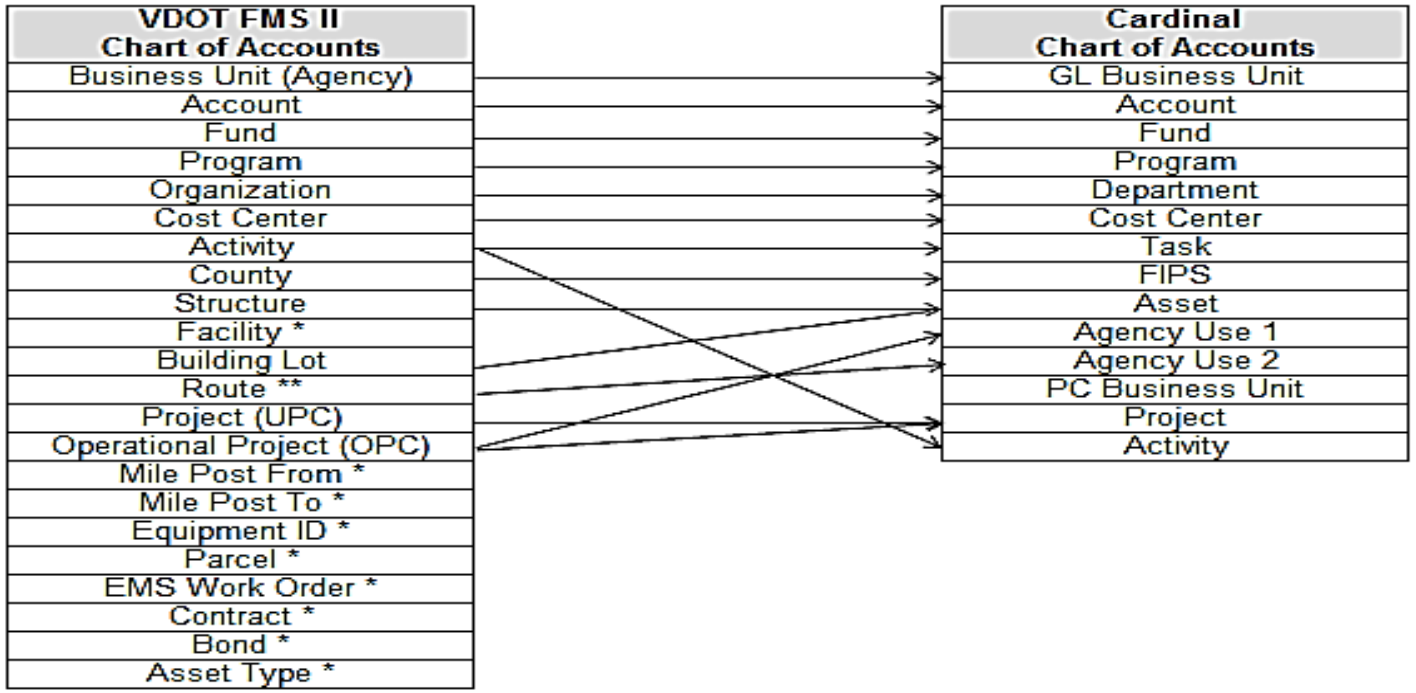
Standard ChartField Configuration

List of Chartfields — Personalize | Find | First 1-21 of 21 Last

Status	Order	Field Long Name	Field Short Name		Display Length	Affiliate Type	IntraUnit Related ChartField
Active ChartField	1	Account	Account	Relabel	10		
Active ChartField	2	Fund	Fund	Relabel	5		
Active ChartField	3	Program	Program	Relabel	10		
Active ChartField	4	Department	Department	Relabel	10		
Active ChartField	5	Cost Center	Cost Center	Relabel	10		
Active ChartField	6	Task	Task	Relabel	6		
Active ChartField	7	FIPS	FIPS	Relabel	5		
Active ChartField	8	Asset	Asset	Relabel	8		
Active ChartField	9	Agency Use 1	Agency Use 1	Relabel	10		
Active ChartField	10	Agency Use 2	Agency Use 2	Relabel	8		

Key Concepts (continued)

- This diagram maps the VDOT FMS II Chart of Accounts to the Cardinal Chart of Accounts.



* The Cardinal Chart of Accounts structure does not capture these fields.

** Route is only recorded during storm/disaster events.

Key Concepts (continued)

- Combination edits are rules that identify valid ChartField combinations that can be used on an accounting entry.
- Commitment Control is a function within the General Ledger which provides budget checking.
- Commitment Control provides for the tracking and controlling of expenditures against budgets and revenues against estimates.
- Commitment Control enables the creating of budgets and budget checking of source transactions originating in various Cardinal modules.
- A SpeedType is a code that auto-populates the accounting distribution line when entered on a transaction with a predetermined COA value string (such as fund, program, department).
- SpeedTypes are used to auto-populate predefined ChartFields on journal entries.
- A SpeedType provides the ability to define codes for frequently used ChartField combinations.
- When a SpeedType is entered, users still have the ability to add COA values on the associated distribution line.

Key Concepts (continued)

- SpeedTypes can be used in General Ledger, Expenses, Time and Labor, Accounts Receivable Direct Journals, and Commitment Control Budget Journal entries.

- SpeedCharts provide similar functionality for Accounts Payable except that multiple accounting distributions can be configured for an individual SpeedChart.

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.

SpeedTypes are used in General Ledger, Time and Labor, and Accounts Receivable modules.

- True
- False

Determine which of the following statements are true.

- The COA sets hierarchies for financial data elements that are used by all modules in Cardinal.
- The COA structure and values are maintained in General Ledger.
- The COA provides Cardinal with the basic structure to segregate and categorize transactional and budget data.
- All of the above

Lesson 1: Summary

1 Introduction to General Ledger

In this lesson, you learned:

- The Chart of Accounts (COA) is a statewide accounting structure shared by all agencies. It is maintained in General Ledger and is used within all modules of Cardinal.
- COA elements are called ChartFields.
- Some ChartFields are maintained centrally while others are maintained by agencies.
- ChartField values can be defined as specific values or as a range of values using trees.
- Commitment Control enables the tracking and controlling of expenditures against budgets and revenues against estimates (i.e., budget structures).
- SpeedTypes are a set of predefined ChartFields that can be used in General Ledger, Expenses, Time and Labor, Accounts Receivable Direct Journals, and Commitment Control Budget Journal entries to expedite data entry.
- SpeedCharts provide similar functionality for Accounts Payable and Purchasing except that multiple accounting distributions can be configured for an individual SpeedChart.

Lesson 2: Introduction

2 General Ledger Processes

This lesson covers the following topics:

- General Ledger Functional Area
- Key Processes in General Ledger

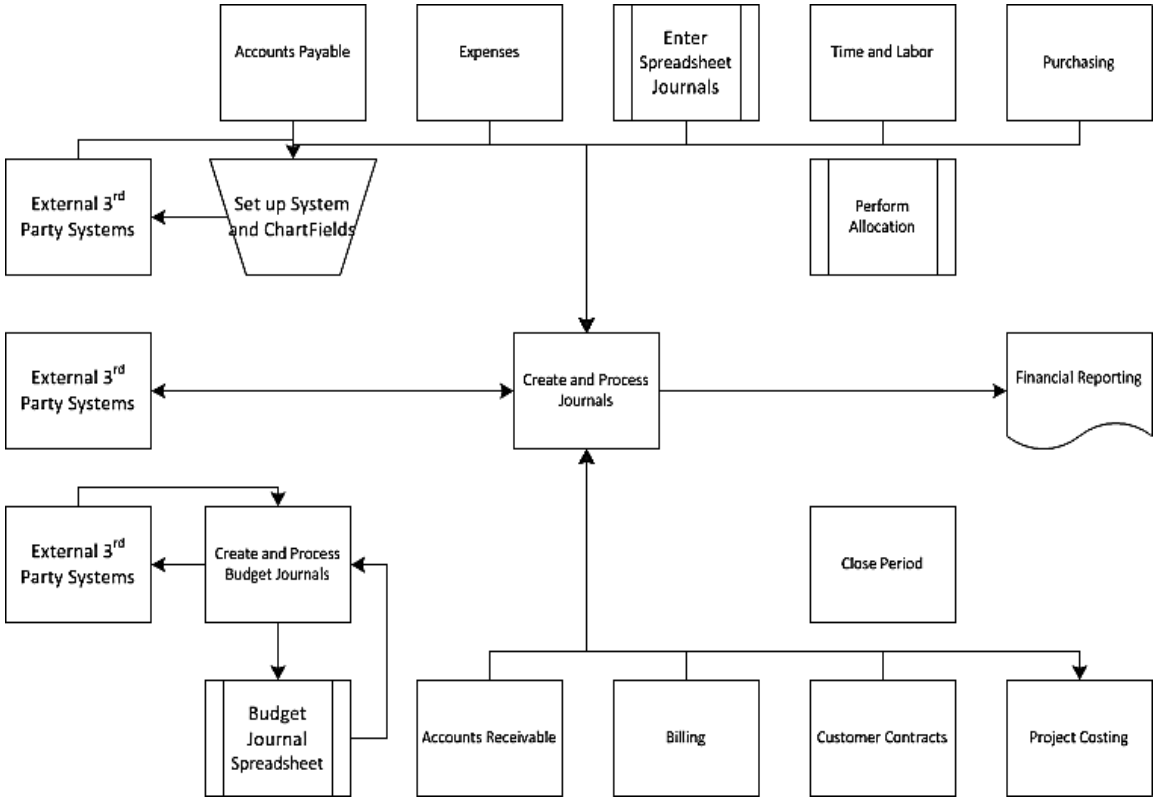
General Ledger Functional Area

The General Ledger serves as a book to record all financial transactions.

Key processes in the General Ledger functional area are:

- System Setup and ChartFields
- Create and Process Budget Journals
- Create and Process Journals
- Perform Allocations
- Period Close

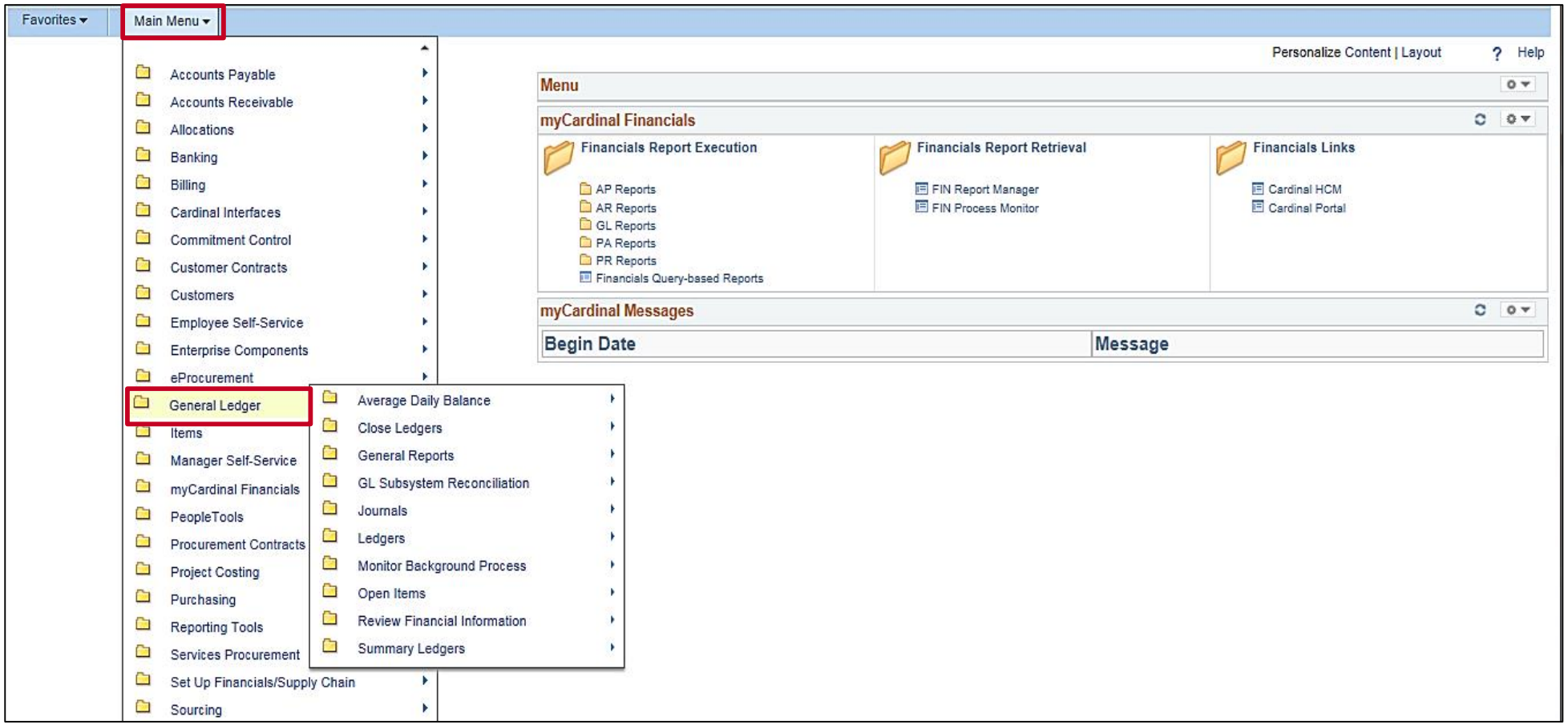
The diagram shows some Cardinal General Ledger processes. It also shows the business processes' relationships with each other, with other Cardinal functional areas, and with systems external to Cardinal.



General Ledger Home Page

The **General Ledger** Home Page provides a central location to access all pages within the General Ledger application, as well as links to commonly used pages in other applications. Navigate to this page using the following path:

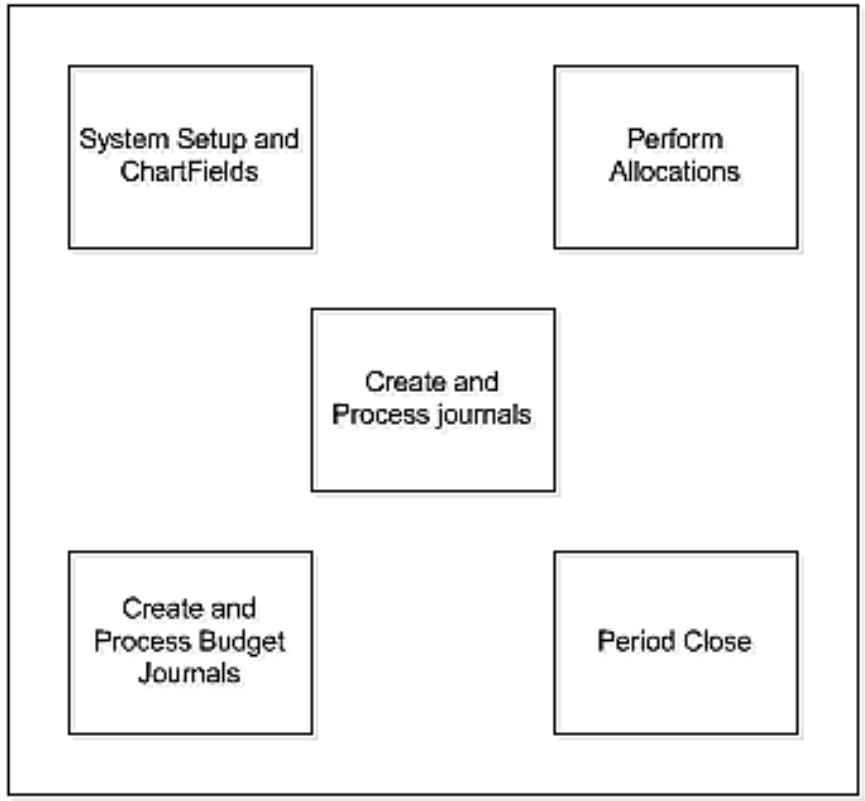
Main Menu > General Ledger



Key Processes in General Ledger

There are key processes in General Ledger:

- System Setup and ChartFields
- Create and Process Budget Journals
- Create and Process Journals
- Perform Allocations
- Period Close



Setup System and ChartFields

During the Setup System and ChartFields process, fields that store the Chart of Accounts (COA) and provide Cardinal with the basic structure for transactional data are established and maintained.

The processes for setting up centrally and agency maintained ChartFields are detailed below:

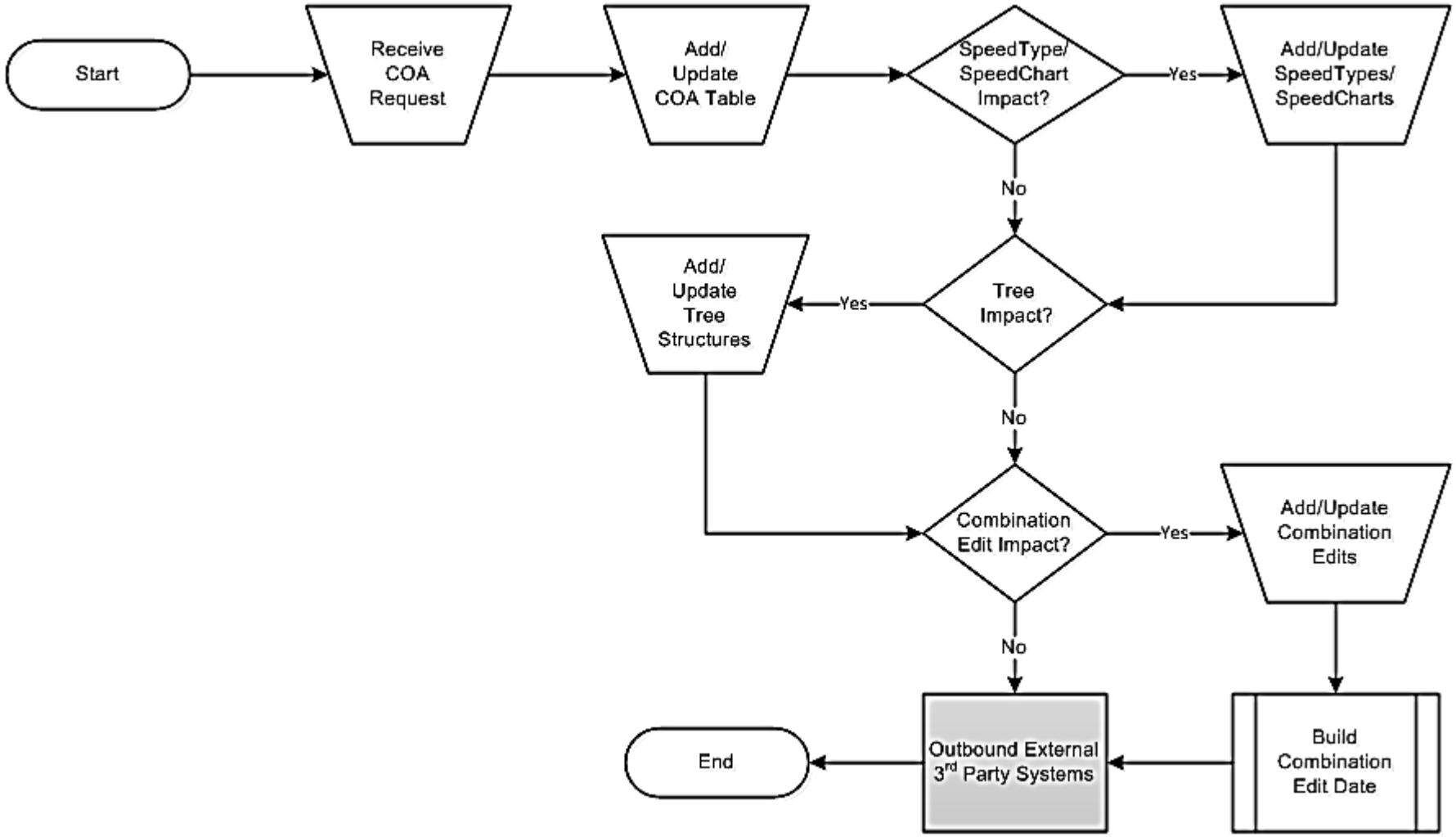
Centrally Maintained ChartFields

- Agency prepares and sends COA request to DOA
- DOA reviews the request and enters/updates the ChartField value in Cardinal
- DOA completes tree and/or combination edit setup if needed
- Agency updates SpeedTypes/SpeedCharts if needed.

Agency Maintained ChartFields

- Agency enters/updates the ChartField value in Cardinal.
- Agency notifies Cardinal Post Production Support (PPS) of new ChartField setup and requests tree and/or combination edit setup if needed
- Agency updates SpeedTypes/SpeedCharts if needed.

Setup System and ChartFields (continued)

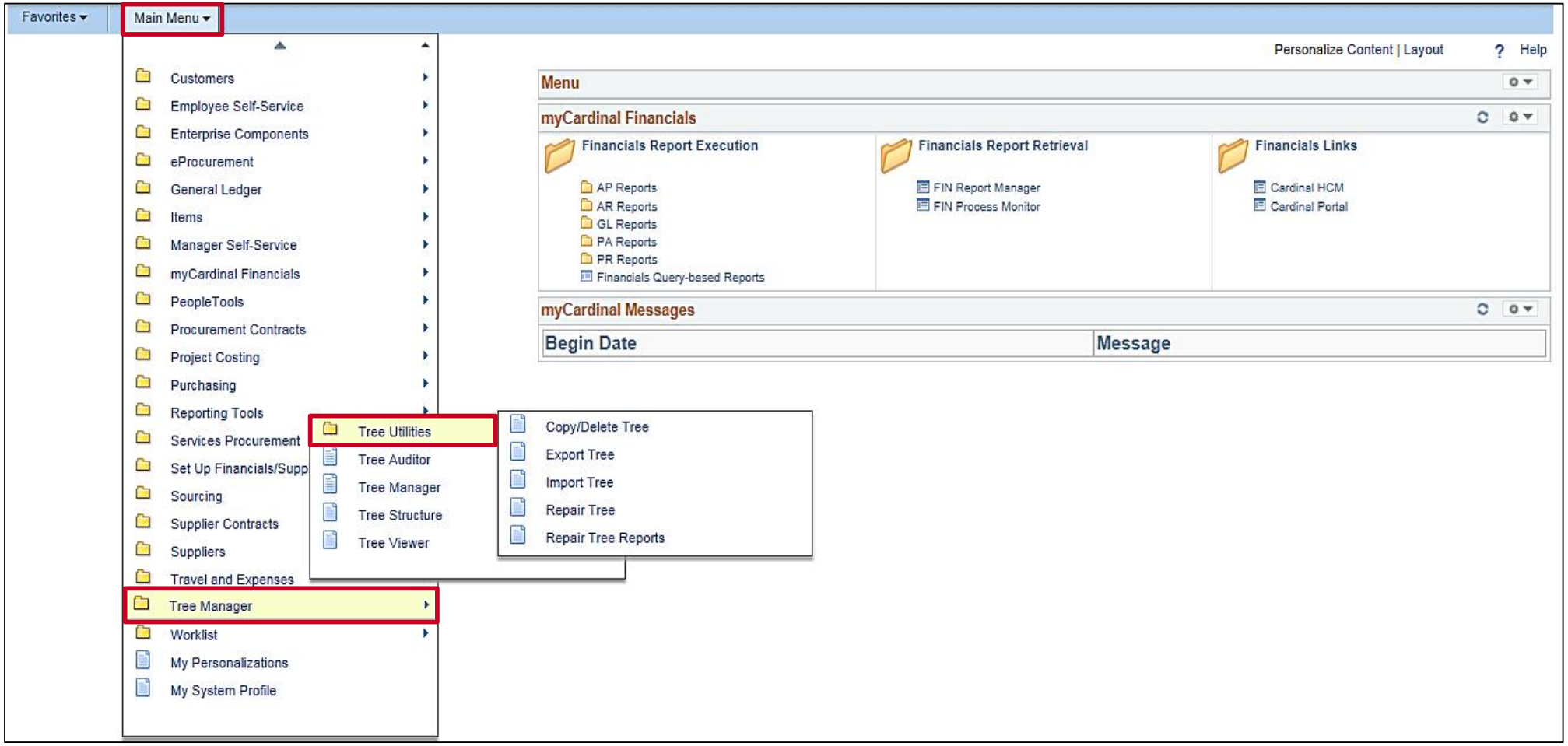


Tree Utilities Page

The **Tree Utilities** page allows copying, exporting, modifying, and reviewing of trees.

Navigate to this page using the following path:

Main Menu > Tree Manager > Tree Utilities

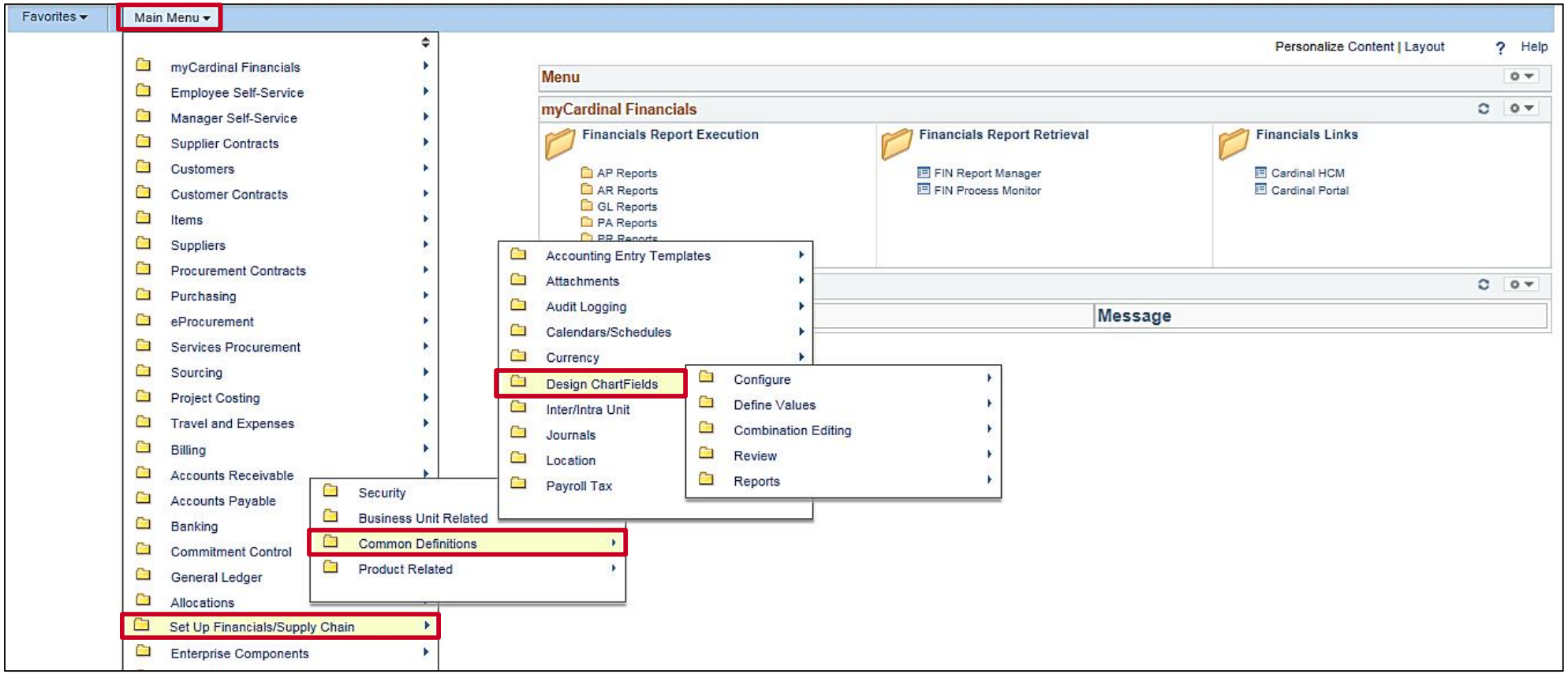


Design ChartFields Page

ChartField values are created and modified on the **Design ChartFields** page in Cardinal.

Navigate to this page using the following path:

Main Menu > Set Up Financials/Supply Chain > Common Definitions > Design ChartFields

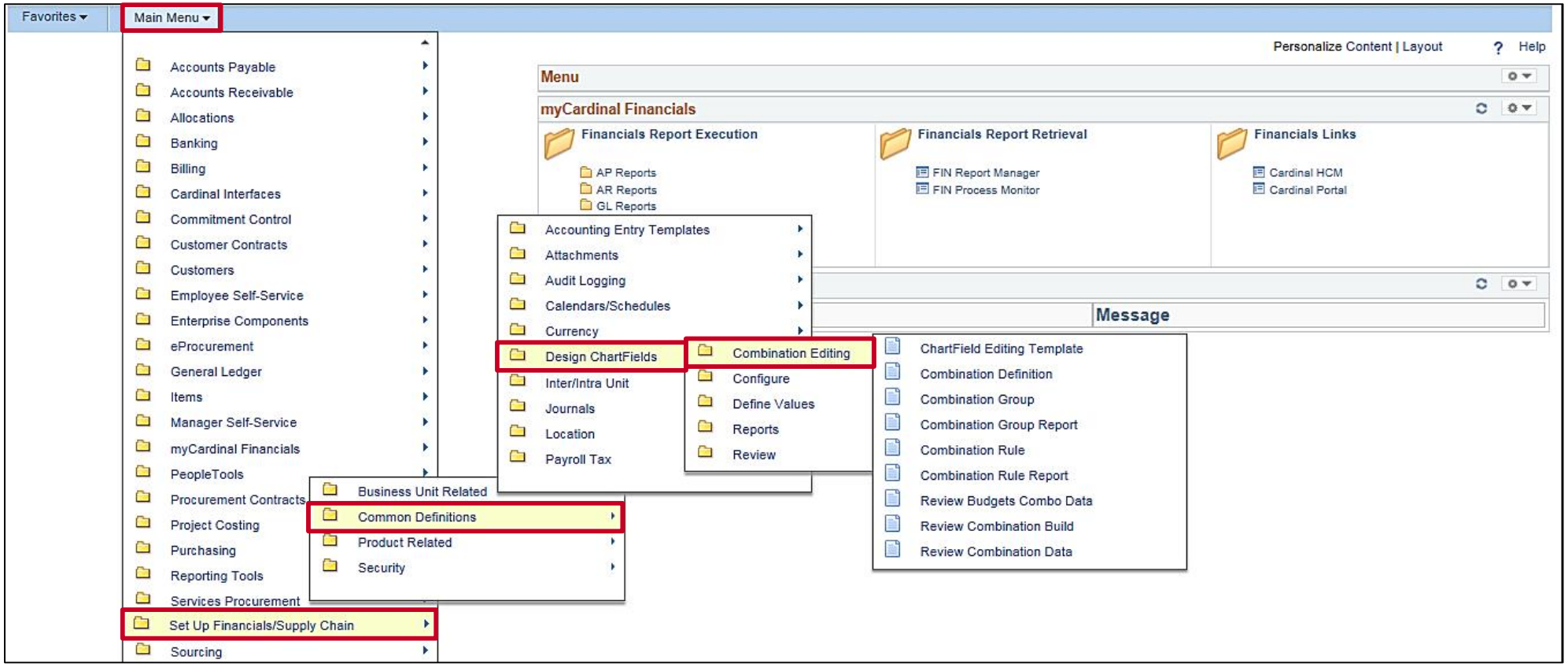


Combination Editing Page

The **Combination Editing** page allows the creating and editing of rules for ChartField combinations.

Navigate to this page using the following path:

Main Menu > Set Up Financials/Supply Chain > Common Definitions > Design ChartFields > Combination Editing



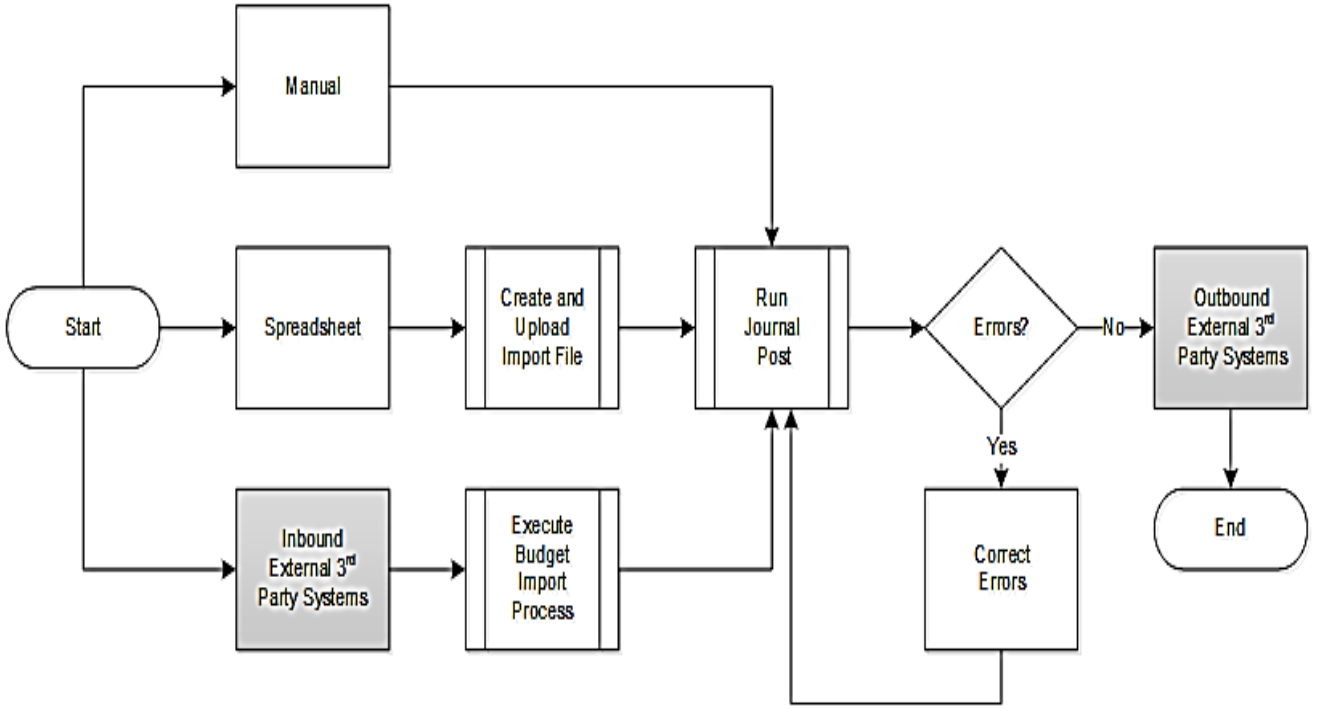
Create and Process Budget Journals

The Create and Process Budget Journals process provides budgetary control for defined and authorized budgets within the General Ledger.

The Department of Planning and Budget (DPB) controls and sends budget adjustments for all legal budgets, Appropriation, and Allotments throughout the year. DPB also sends the Official Revenue Estimate and Operating Plan budgets.

Agencies can create and adjust their agency operational level budgets at their discretion.

Budget journals can be created manually using online pages or using the Excel spreadsheet budget journal upload process.

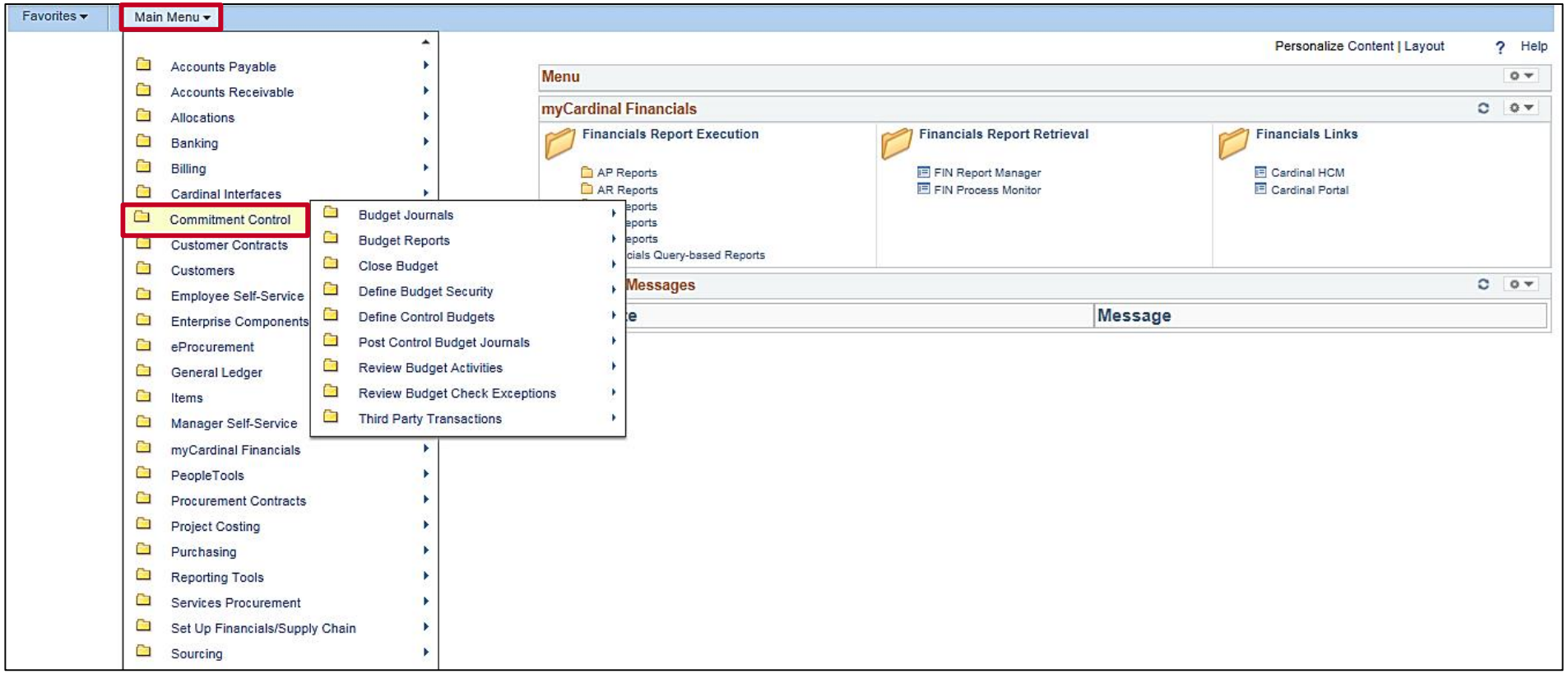


Commitment Control Page

The **Commitment Control** page allows the defining, creating, maintaining, and reviewing of Commitment Control budgets.

Navigate to this page using the following path:

Main Menu > Commitment Control



Create and Process Journals

Create and Process Journals is the main function in General Ledger. During this process, financial and statistical transactions post to the General Ledger.

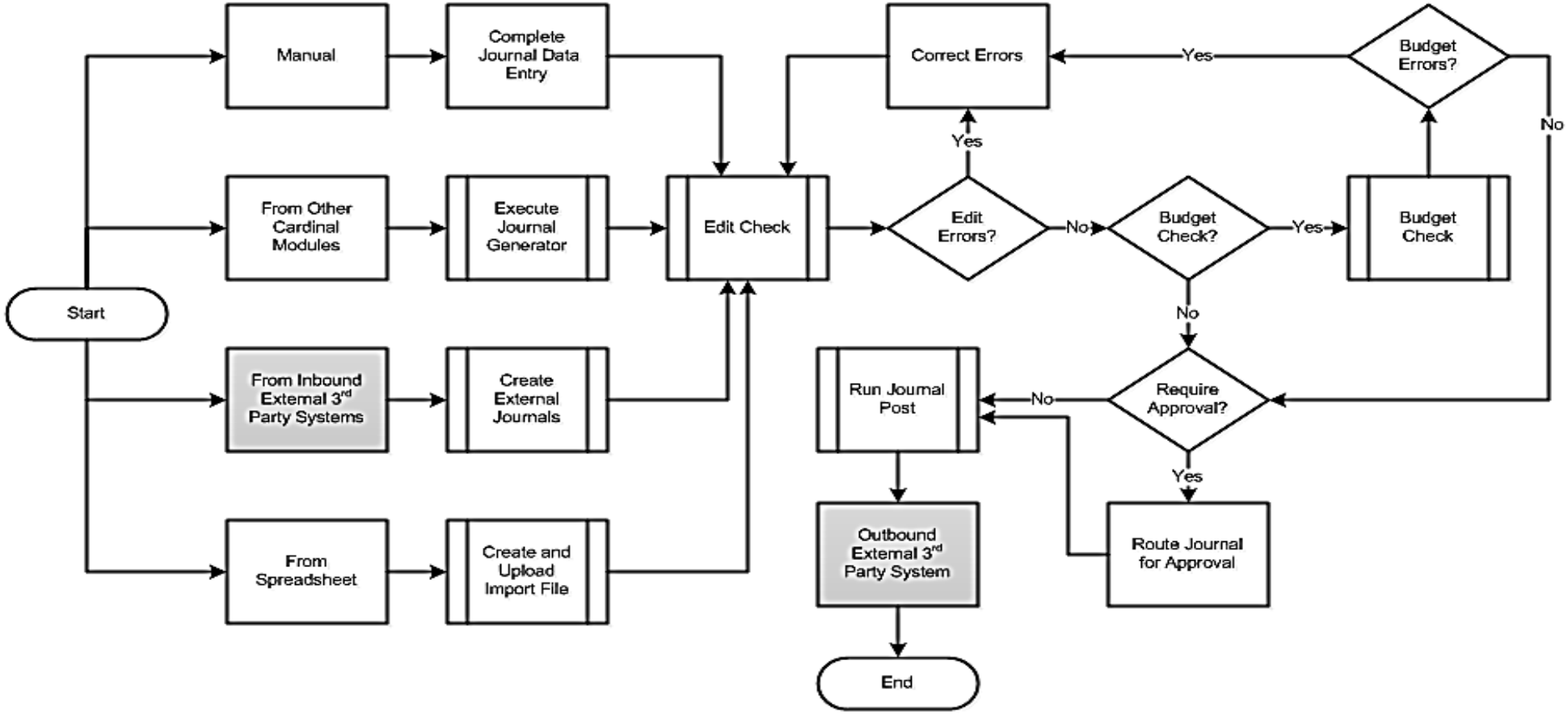
Journal entries can be created:

- Manually online
- From other Cardinal modules
- From Inbound External 3rd Party and Agency Systems
- From an Excel Spreadsheet

Once a journal is created, journal processing includes:

- Edit checking the journal
- Budget checking the journal
- Correcting journal errors
- Routing the journal for approval
- Posting the journal

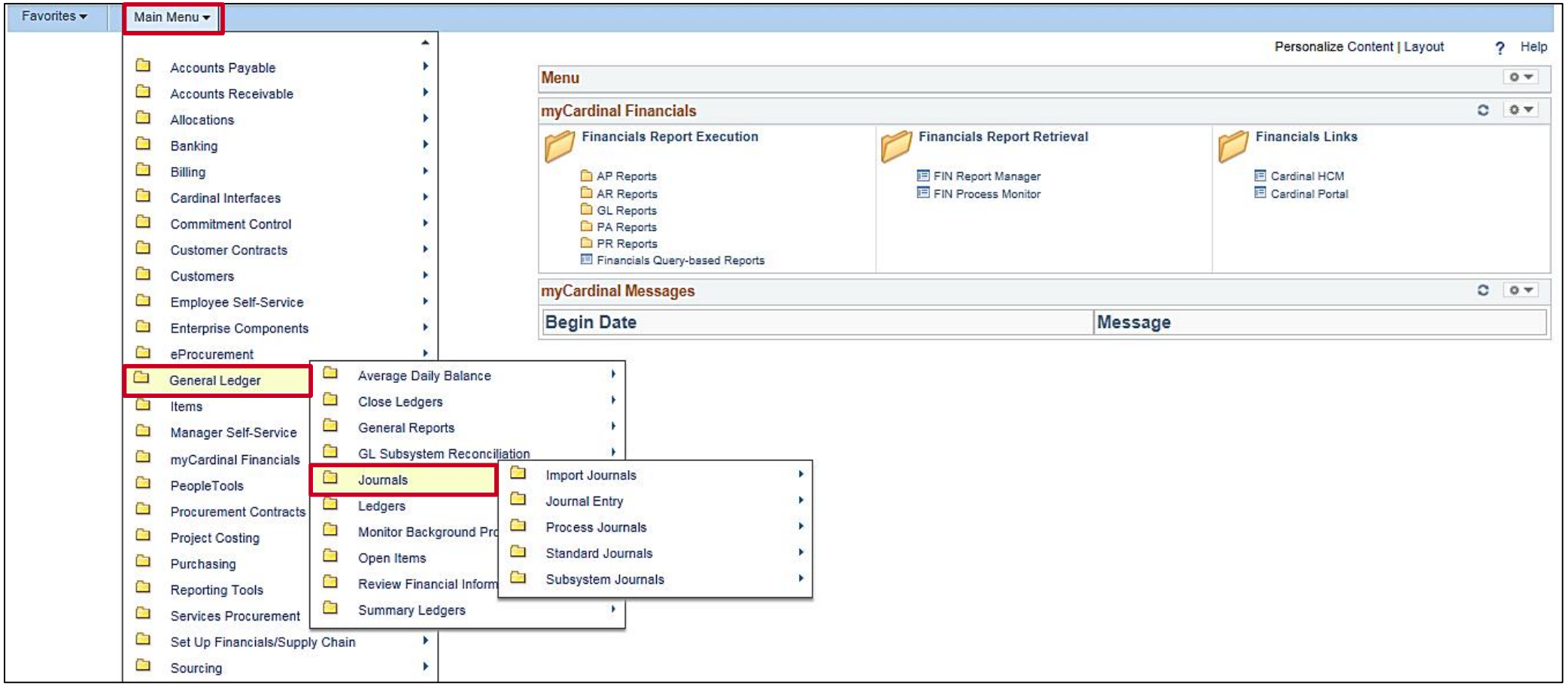
Create and Process Journals (continued)



Journals Page

The **Journals** page allows the creating, importing, reviewing, processing, and archiving of journal entries. Navigate to this page using the following path:

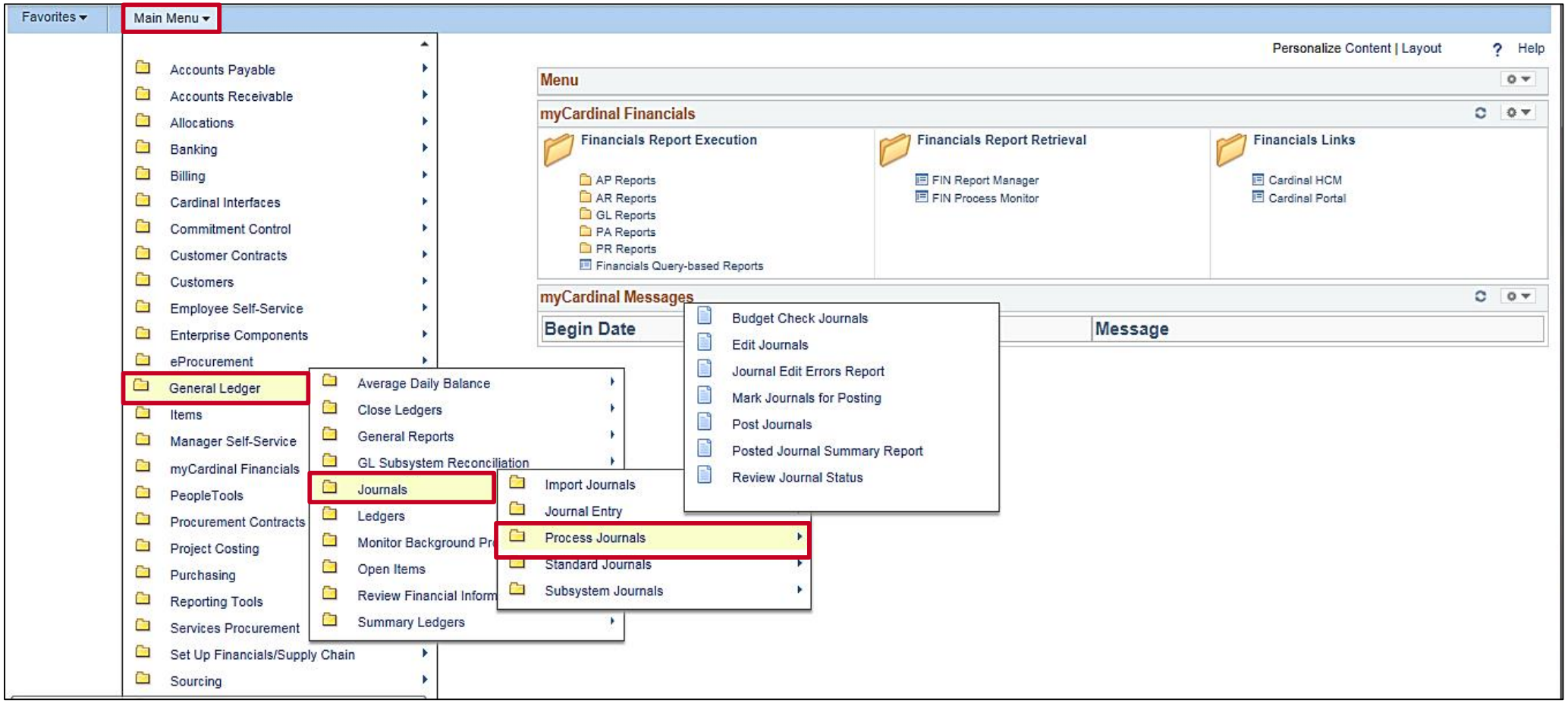
Main Menu > General Ledger > Journals



Process Journals Page

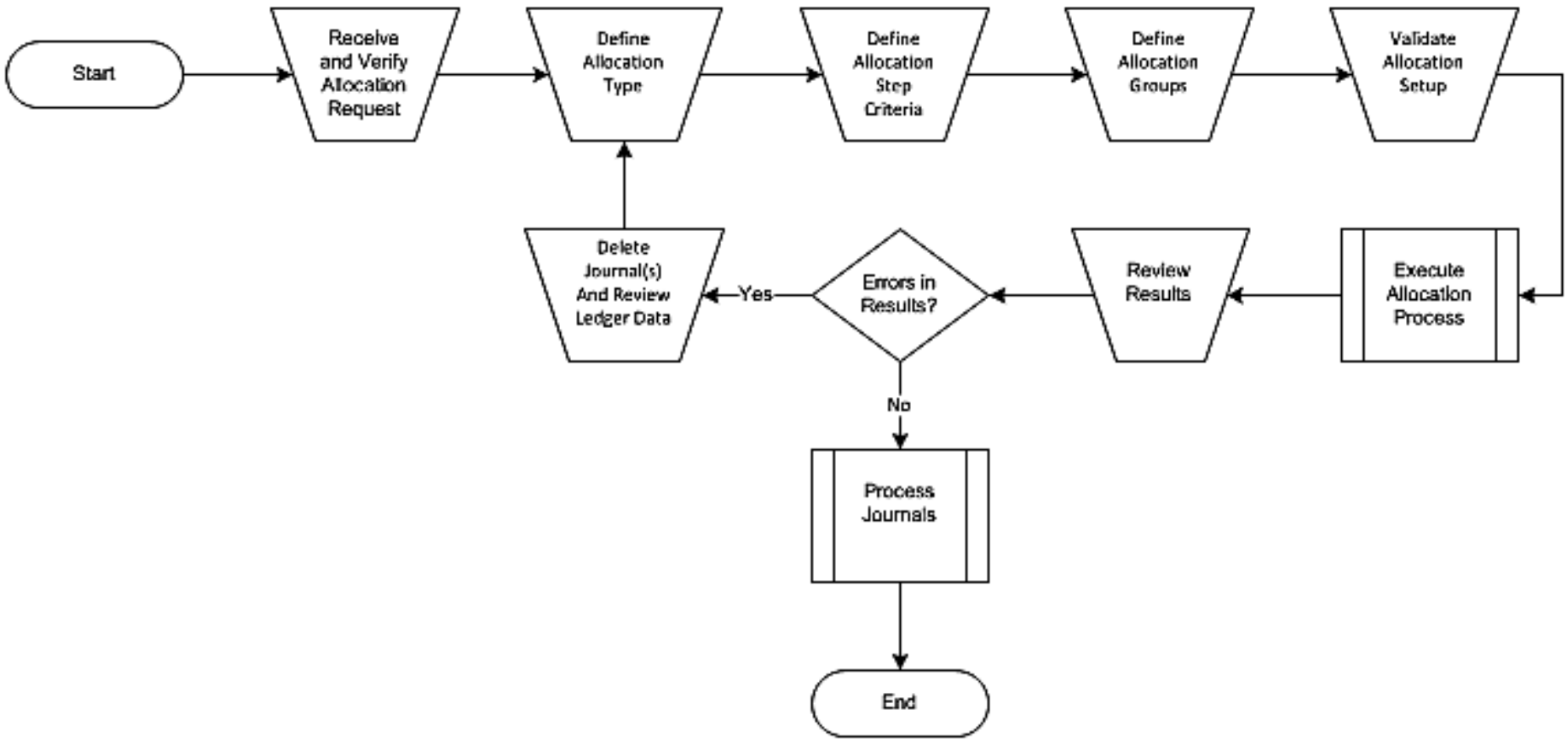
The **Process Journals** page allows the reviewing and submitting of journals for editing, budget checking, and posting. Navigate to this page using the following path:

Main Menu > General Ledger > Journals > Process Journals



Allocations

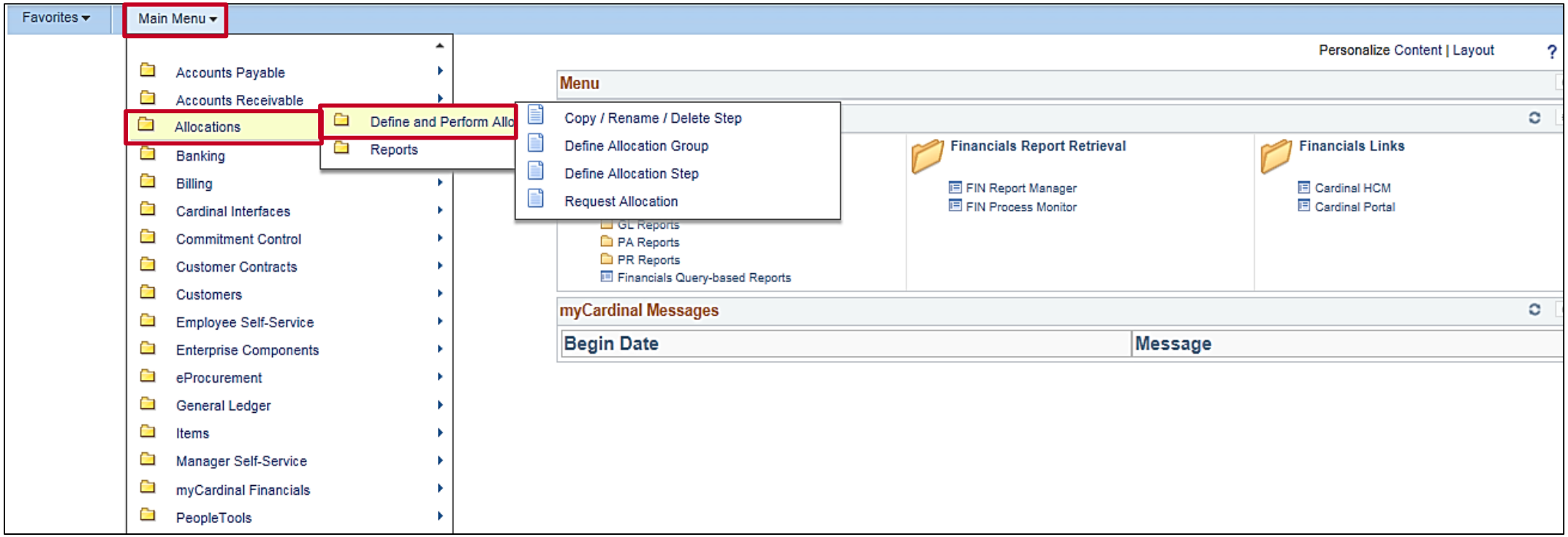
During the Allocation process, journal transactions, ledger balances, or statistical quantities within a business unit or across business units are distributed so the appropriate entities (i.e., departments, divisions, cost centers) recognize a reasonable share of the amounts (i.e., overhead).



Define and Perform Allocations

The **Define and Perform Allocations** page allows the defining, copying, and running of allocation steps and groups. Navigate to this page using the following path:

Main Menu > Allocations > Define and Perform Allocations



Period Close

Period Close is initiated at calendar milestones (i.e., month end, fiscal year end, budget year end). The General Ledger and other Cardinal modules can close accounting periods on different dates for a given accounting period.

Period Close: Month End Close

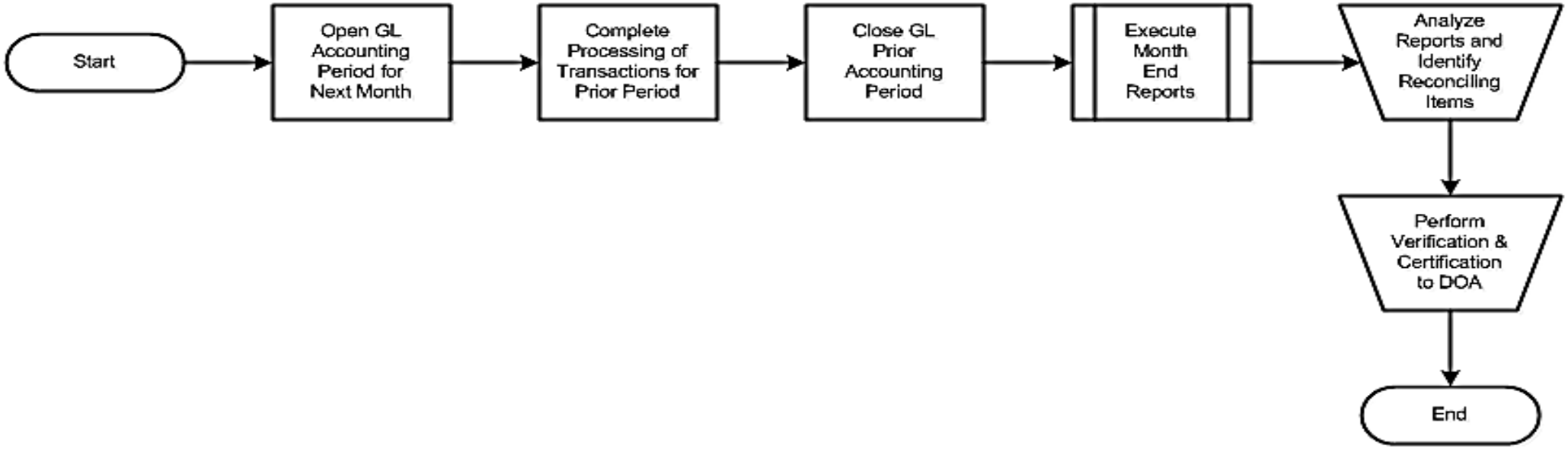
Month End Close enables the closing of monthly accounting periods within a fiscal year by business unit.

The Month End Close process finalizes transactions for the period.

The process for Month End Close includes:

- Completing processing of transactions for the period
- Running month end reports
- Analyzing reports
- Making corrections, if necessary
- Performing verification and certification to DOA

Period Close: Month End Close (continued)



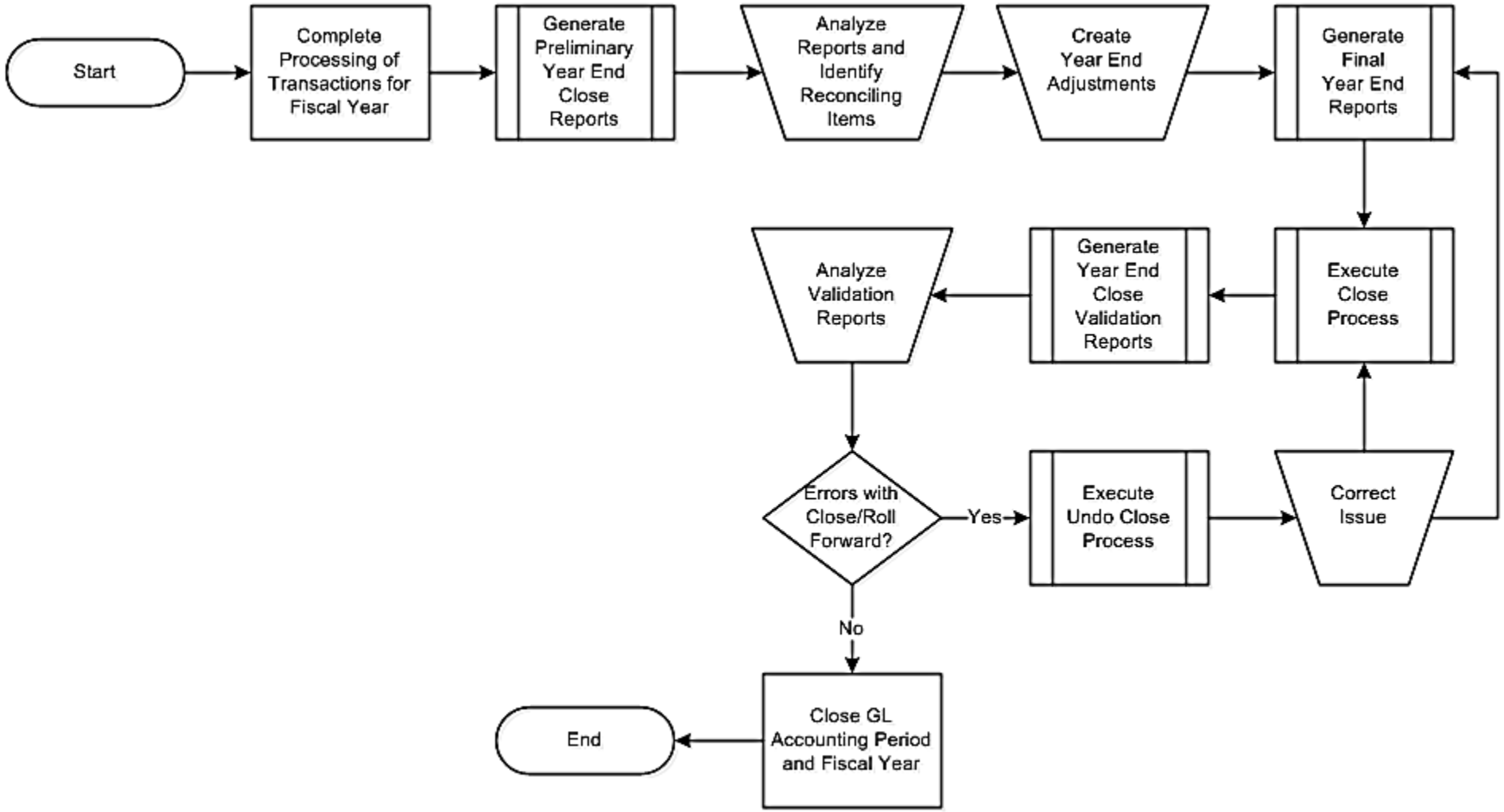
Period Close: Year End Close

Year End Close processing activities include the recording of final journal entries for the fiscal year, the closing of operational account balances to fund balance, the reversion of general fund cash, and the roll forward of ledger balances to the new fiscal year.

The process for Year End Close includes:

- Generating preliminary year end closing reports
- Analyzing reports
- Creating year end adjustments
- Generating final year end reports

Period Close: Year End Close (continued)



Period Close: Budget Year End Close

Closing a budget ledger reverses the remaining available budget and marks the budget with a closed status. The options for budget close are:

- Close the remaining budget
- Close and roll the available amount to the new fiscal year

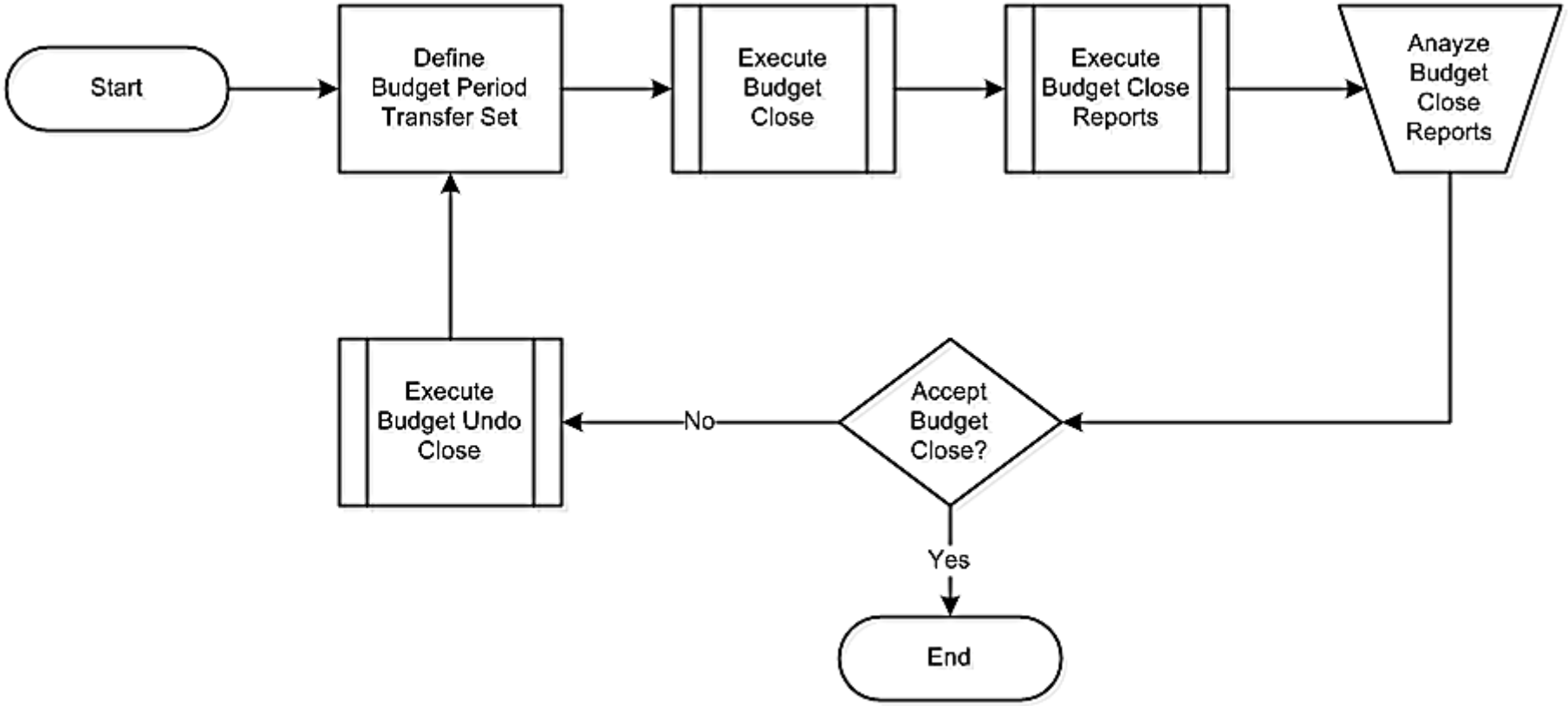
Budget Year End processing carries the remaining Capital Outlay related budgets forward, closes Operating related budgets, and closes agency lower level budgets.

The Budget Year End Close process is independent of the year end close process.

The process for Budget Year End Close includes:

- Reviewing carry forward list
- Reviewing ChartField value sets
- Reviewing, creating / modifying ChartField value sets, if needed
- Creating / modifying closing rules
- Defining closing rule options
- Executing budget close
- Running / analyzing budget close reports
- Executing budget close

Period Close: Budget Year End Close

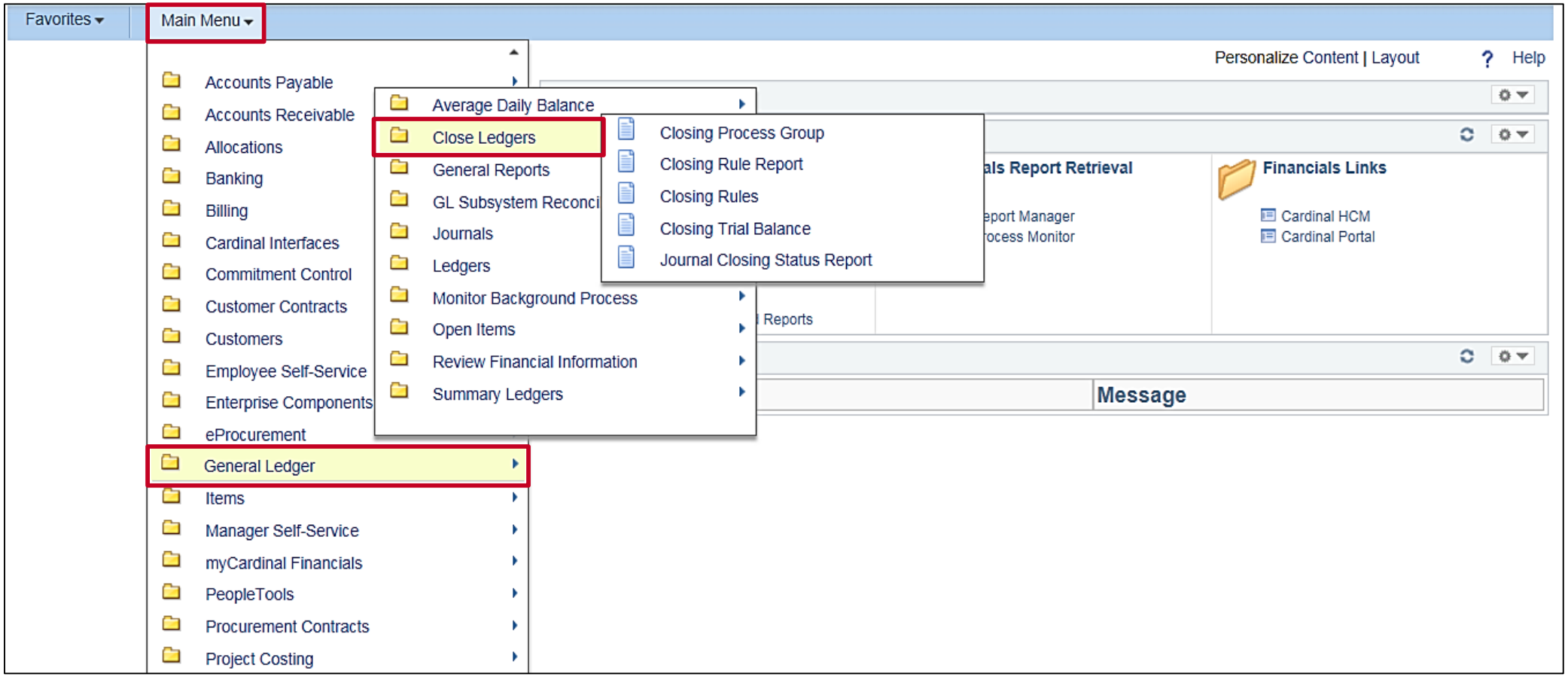


Close Ledgers Page

The **Close Ledgers** page allows the ability to configure the ledger closing rules and request a process for closing.

Navigate to this page using the following path:

Main Menu > General Ledger > Close Ledgers



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.

Which processes are included in the General Ledger functional area?

- Cardinal Setup, Processing Budgets, Processing Journals, Processing Payments.
- Cardinal Setup and ChartFields, Creating and Processing Journals, Creating and Processing Budget Journals, Period Close.

One of the main functions within General Ledger is Creating and Processing Journals.

- True
- False

Journal entries can be created using online pages, other Cardinal modules, interfaces, or an Excel Spreadsheet.

- True
- False

Lesson 2: Summary

2 General Ledger Processes

In this lesson, you learned:

- The key General Ledger Processes are:
  - System Setup and ChartFields
  - Create and Process Budget Journals
  - Create and Process Journals
  - Period Close

Lesson 3: Introduction

3 General Ledger Processes

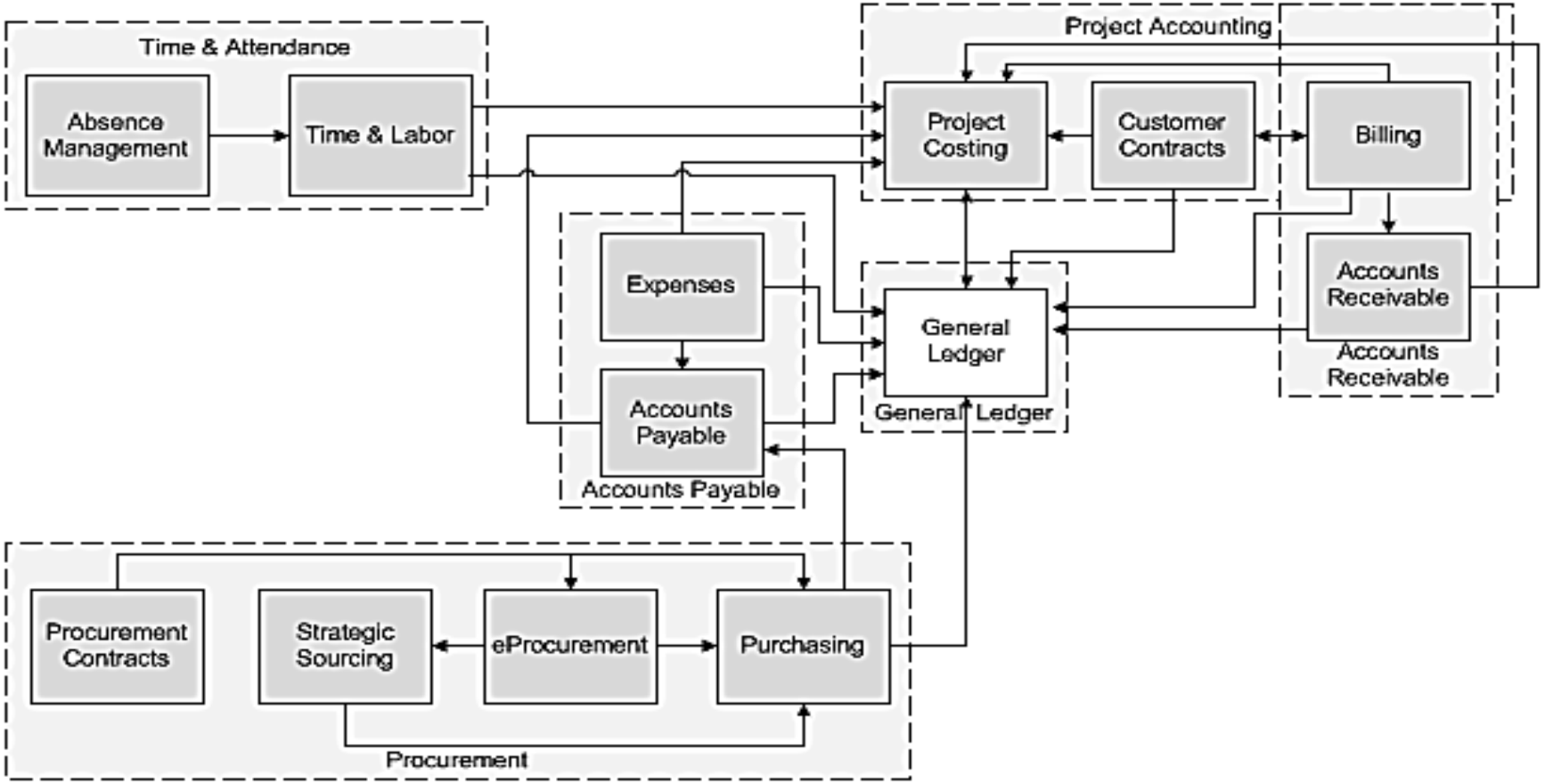
This lesson covers the following topics:

- General Ledger Integration
- Accounts Payable and Expenses Integration
- Procurement Integration
- Accounts Receivable Integration
- Project Accounting Integration
- Time and Attendance Integration
- General Ledger Interfaces

General Ledger Integration

Each Cardinal module feeds financial data that become journals to General Ledger.

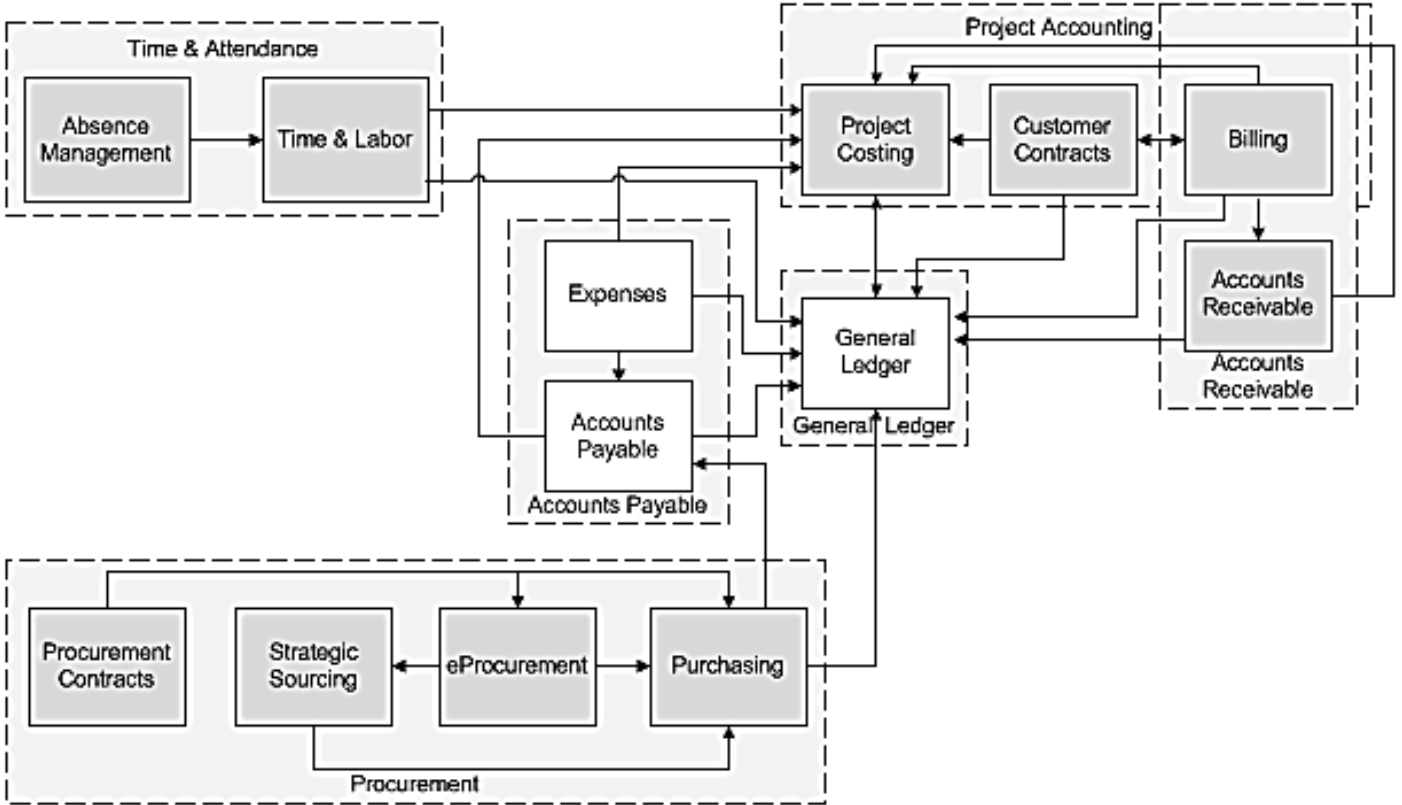
Various modules use Commitment Control, which resides in General Ledger, for budget check. When a transaction passes budget check, it is marked with a **Valid** status and processing continues. If there are errors, further processing is suspended until the error is corrected.



General Ledger: Accounts Payable and Expenses Integration

General Ledger integrates with the Accounts Payable module in the following ways:

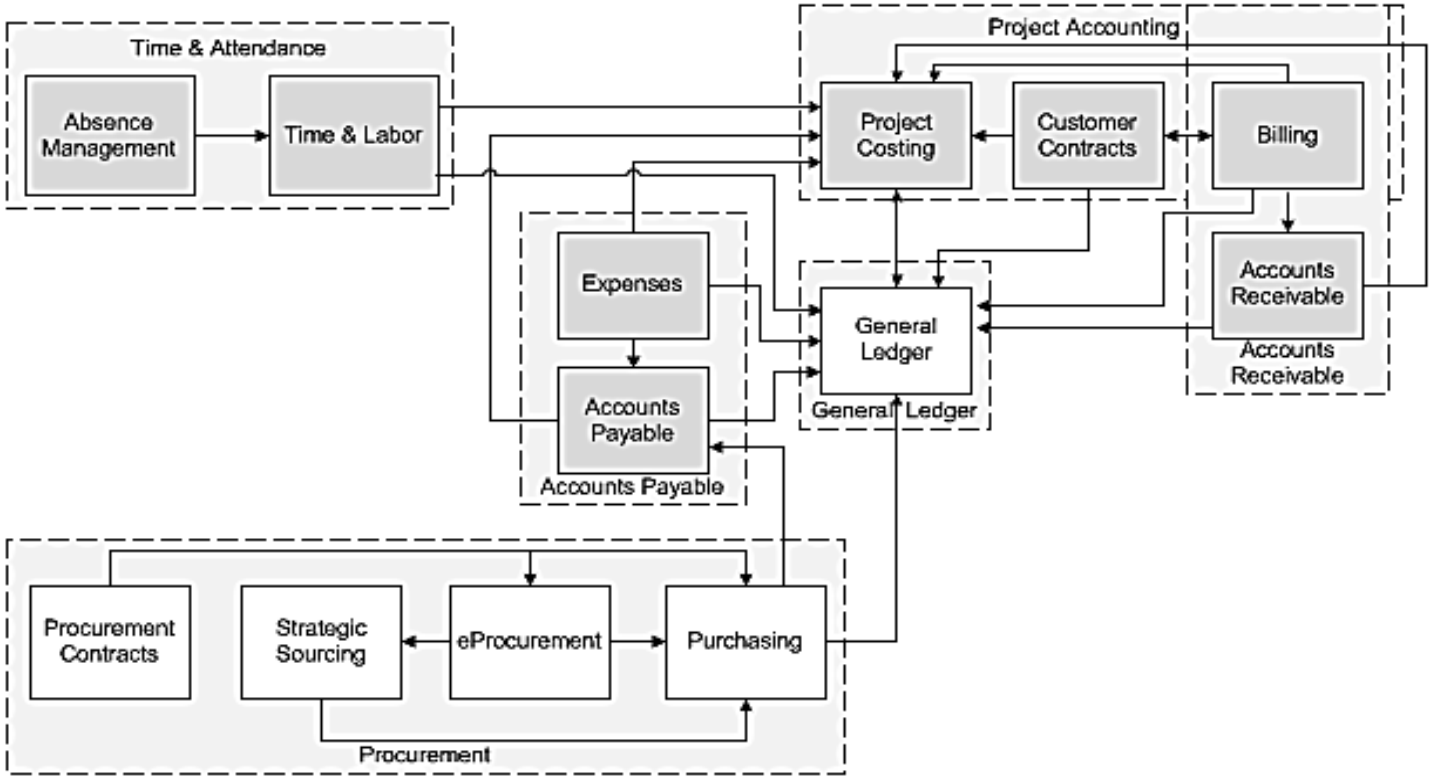
- Accounts Payable and Expense transactions are edit checked using General Ledger combination edits, and then budget checked against Commitment Control.
- The Accounts Payable and Expenses submodules create accounting entries that are journal generated to General Ledger for posting to the appropriate ledgers.



General Ledger: Procurement Integration

General Ledger integrates with the Procurement module in the following ways:

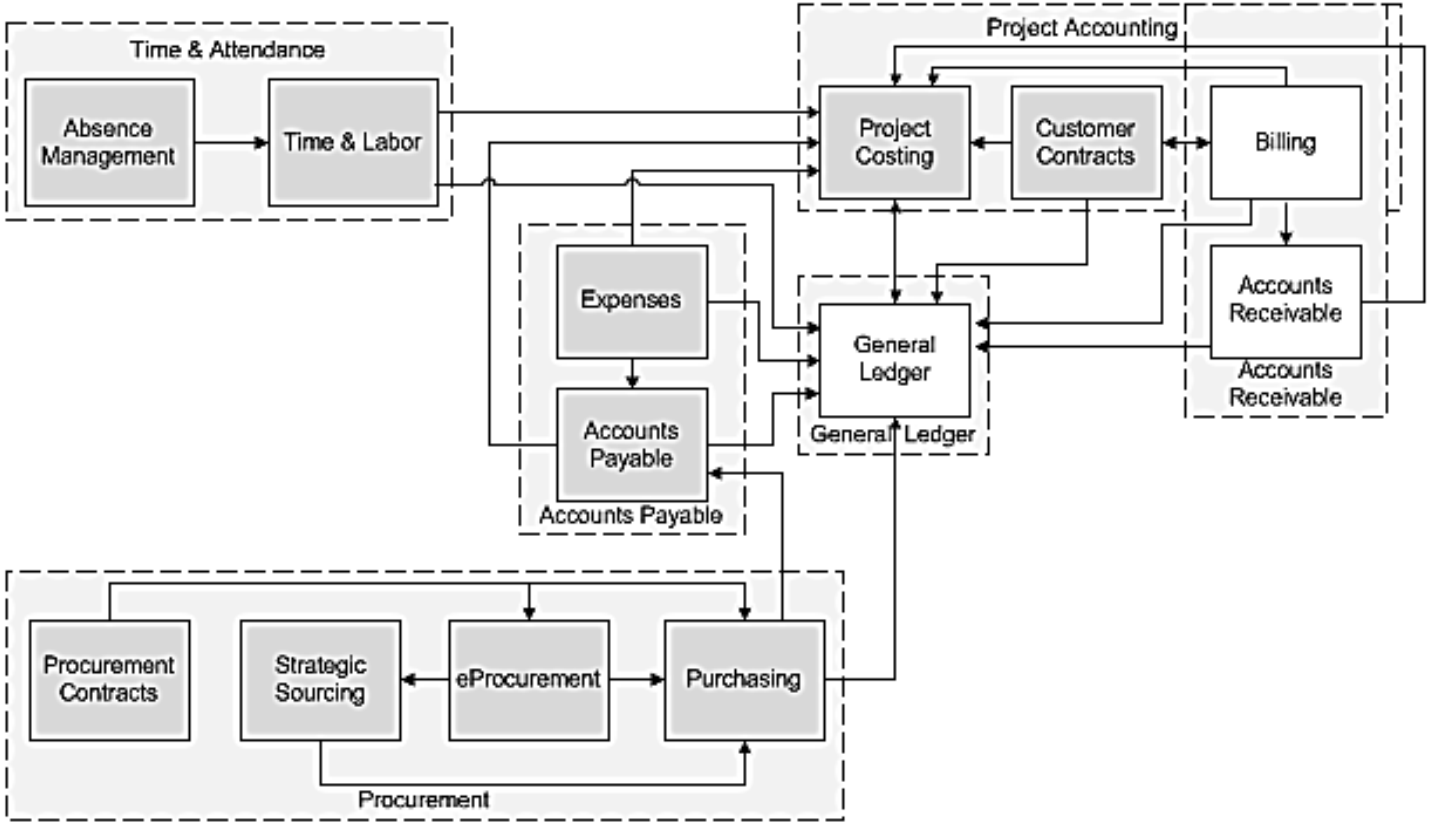
- Purchase orders and requisitions from Procurement are integrated with Commitment Control to verify the ChartField combination has been established within the budget ledgers.
- Inventory requisitions are edit checked using General Ledger combination edits and budget checked against Commitment Control. Inventory requisitions are journal generated to General Ledger for posting to the appropriate ledgers.



General Ledger: Accounts Receivable Integration

General Ledger integrates with the Accounts Receivable module in the following ways:

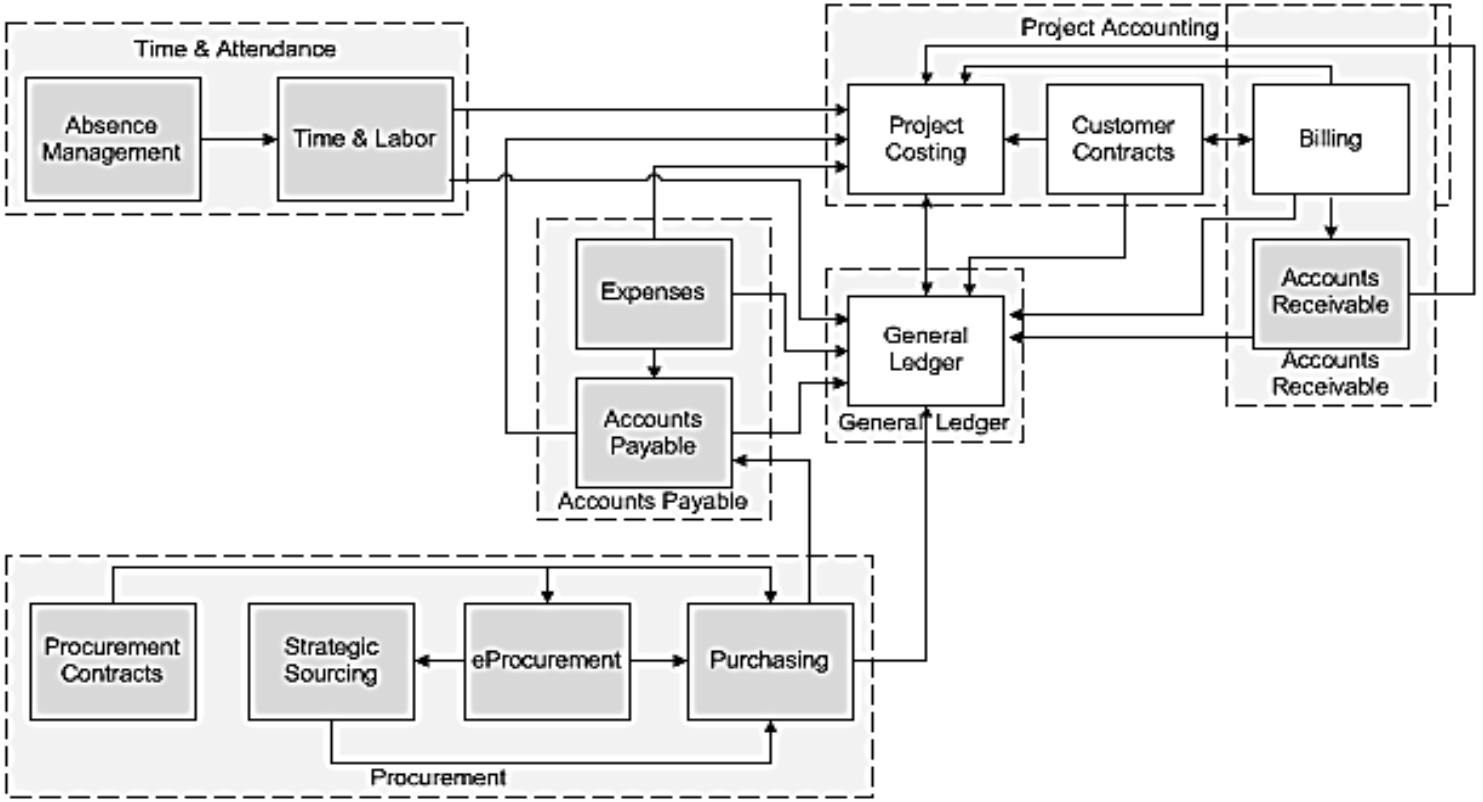
- Accounts Receivable transactions are edit checked using General Ledger combination edits and then budget checked against Commitment Control.
- The Accounts Receivable module creates accounting entries that are journal generated to General Ledger for posting to the appropriate ledgers.



General Ledger: Project Accounting Integration

General Ledger integrates with the Project Accounting module in the following ways:

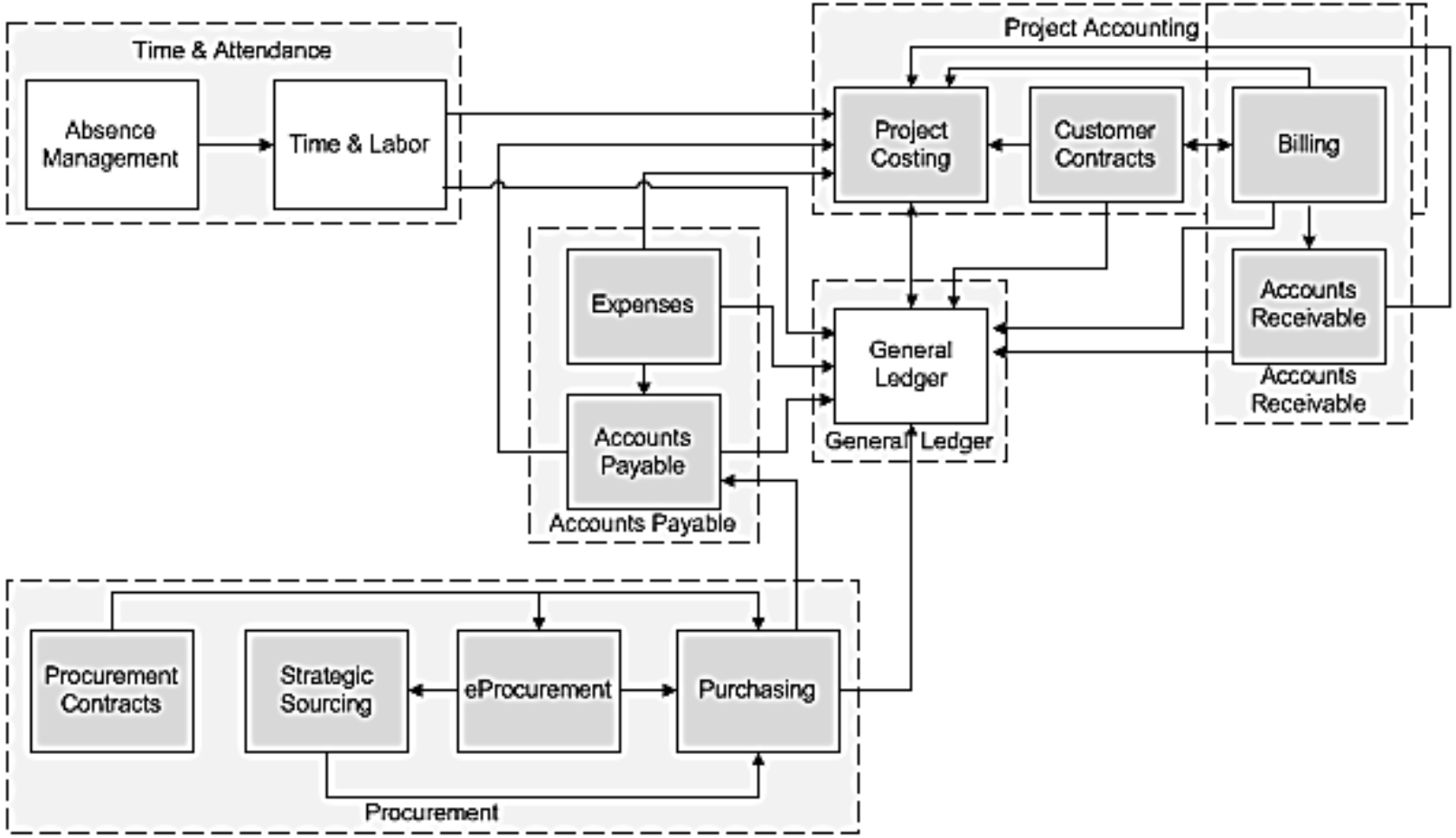
- Project transactions are edit checked using General Ledger combination edits and then budget checked against Commitment Control. Project Costing revenue billing is edit and budget checked in General Ledger. Project Costing transactions are journal generated and sent to General Ledger for posting to the appropriate ledgers.
- Project budget journal entries and General Ledger project adjusting entries are sent to Project Costing.



General Ledger: Time and Attendance Integration

General Ledger integrates with the Time and Attendance module from the Time and Attendance Human Capital Management (HCM) functional area in the following way:

- Time entry data that is sent to General Ledger must be edit and budget checked prior to posting to the appropriate ledgers.

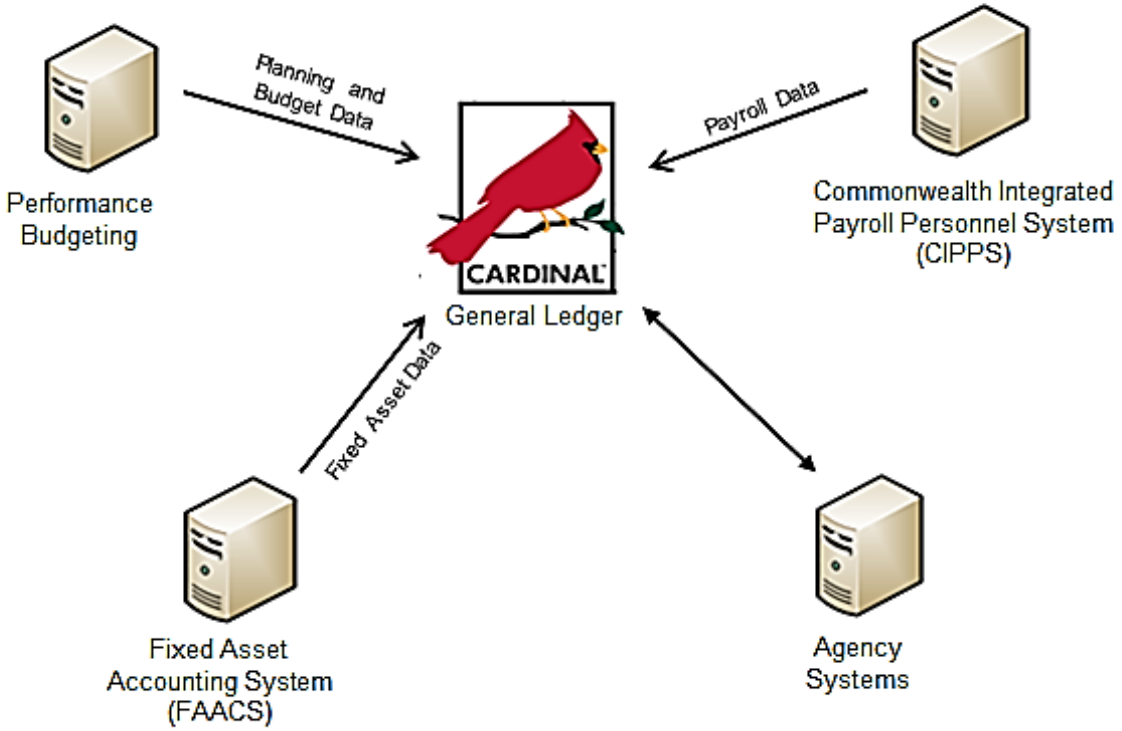


General Ledger Interfaces

General Ledger sends and receives information to and from other Cardinal modules.

General Ledger also sends and receives information to and from external systems.

The image chart highlights the data flows in and out of General Ledger.



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.

General Ledger integrates with Accounts Payable, Expenses, Procurement, Accounts Receivable, Project Accounting, and Time and Attendance. These areas provide financial data to General Ledger that then becomes journals.

- True
- False

Lesson 3: Summary

3 General Ledger Processes

In this lesson, you learned:

- General Ledger integrates with the Accounts Payable, Expenses, Procurement, Accounts Receivable, Project Accounting, and Time and Attendance functional areas.
- Commitment Control integrates with General Ledger and each of the other Cardinal modules through the budget checking of transactions.
- General Ledger sends and receives information from various sources both within and external to Cardinal.

Course Summary

GL130 General Ledger Overview

In this course, you learned:

- Describe key General Ledger concepts
- Describe the overall General Ledger process
- Explain how General Ledger integrates with other Cardinal modules and interfaces with external systems

Course Evaluation

Congratulations! You successfully completed the **501 GL130: General Ledger** 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 Type: An account type is a classification that designates a balance sheet or revenue/expenditure account. Account types in Cardinal include asset, expense, liability, transfer, equity, and revenue. These account types determine whether balances are carried forward during year-end processing.

Budget Checking: Budget Checking is the process of comparing transactions to budget ledgers to ensure that amounts do not exceed the controlling budget. Transactions may pass, fail, or pass with a warning. The budget check process is run via a batch process. Typically, once a Valid budget check status is achieved, the budget balances are updated.

Budget Ledger: A budget ledger defines the type of budget (i.e., expenditure or revenue) and the type of transaction that will be recorded on the ledger.

Budget Structure: A budget structure is a tool used to define the processing rules for each budget ledger.

Chart of Accounts (COA): 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.

Combination Edits: Rules that determine which ChartField combinations are required, or not allowed, in order for an accounting entry to be posted.

Commitment Control: Commitment Control is the process used to track or control expenses against budgets and revenues against estimates

Key Terms (continued)

Journal: A journal is an accounting entry to a ledger.

Ledger and **Ledger Group:** A Ledger is a record of monetary transactions by account (e.g., Budget, Actuals, Modified Accrual, Full Accrual, and Cash). A Ledger Group is a group that includes ledgers that have a common physical structure. Each ledger within the ledger group shares a common physical structure based on the ledger template. It has unique characteristics, such as its own base currency.

SetID: A SetID is an identification code that represents a set of control table information or TableSets. A SetID value is used to segregate a particular set of rules that are applicable to a Business Unit. It provides an efficient way for sharing business rules among Business Units.

TableSet: A TableSet is a group of tables (records) necessary to define an agency's structure and processing options.

Tree: A tree is a structure used to set up hierarchical relationships in Cardinal. Trees can depict the relationships of the business entities in a hierarchical structure or represent a group of summarization rules (roll ups) for a particular ChartField.

Tree Structure: A tree structure defines the groupings and hierarchical relationships between ChartField values in the same database table.

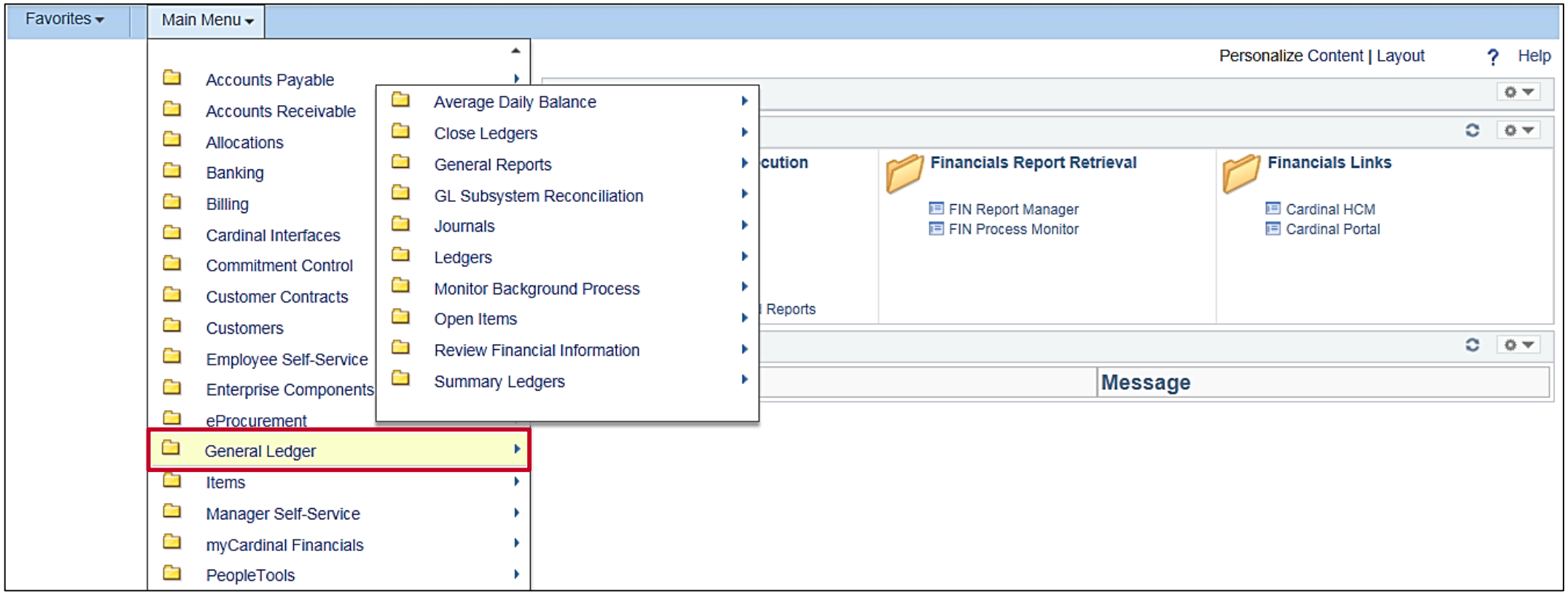
Mapping of DOA Chart of Accounts to Cardinal Chart of Accounts

VDOT FMS II Chart of Accounts	Cardinal Chart of Accounts
Business Unit (Agency)	GL Business Unit
Account	Account
Fund	Fund
Program	Program
Organization	Department
Cost Center	Cost Center
Activity	Task
County	FIPS
Structure	Asset
Facility *	Agency Use 1
Building Lot	Agency Use 2
Route **	PC Business Unit
Project (UPC)	Project
Operational Project (OPC)	Activity
Mile Post From *	
Mile Post To *	
Equipment ID *	
Parcel *	
EMS Work Order *	
Contract *	
Bond *	
Asset Type *	

* The Cardinal Chart of Accounts structure does not capture these fields.

** Route is only recorded during storm/disaster events.

General Ledger Home Page



General Ledger Home Page (continued)

Average Daily Balance: Configure average daily balance definitions and run the calculation process

Close Ledgers: Configure ledger closing rules and request a process for closing

General Reports: Access journal, ledger, trial balance, reconciliation, and InterUnit reports

Journals: Create, import, review, correct, and process journal entries

Ledgers: Configure ledgers and ledger templates and groups; import/export ledger data

Maintain Standard Budgets: Review, copy, or update standard budgets

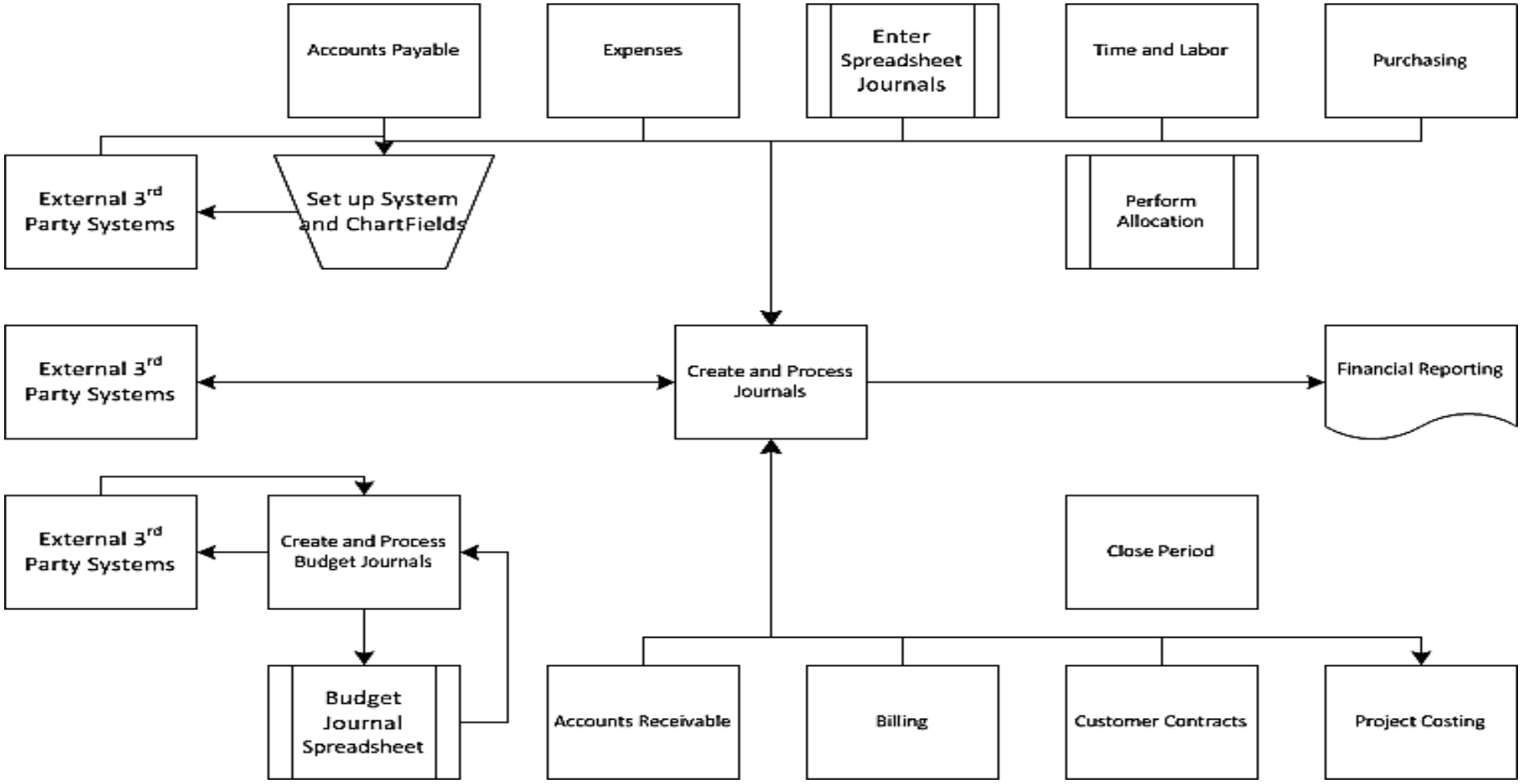
Open Items: Review and reconcile open items

Summary Ledgers: Access summary ledgers

Summary Ledgers: Access summary ledgers

Review Financial Information: Run inquiries on journals, ledgers, or accounting entries

General Ledger Functional Area



General Ledger Functional Area (continued)

Create and Process Budget Journals: This process provides budgetary control against predefined and authorized budgets within the General Ledger. The Department of Planning and Budget (DPB) controls budget adjustments for all legal budgets, appropriations, and allotments. Agencies can create and adjust agency level budgets at their discretion. Budget journals can be created using online pages, or loaded into Cardinal using a spreadsheet budget journal or a budget import tool.

Create and Process Journals: This process is the main function within General Ledger. During this process, financial and statistical transactions post to the General Ledger. Journal entries can be created using online pages, other modules, interfaces, or an Excel spreadsheet.

Perform Allocations: During allocations, ledger balances and statistical quantities within a business unit or across business units are distributed to the appropriate entities (i.e., departments, divisions, cost centers).

Period Close: This process is initiated at calendar milestones (i.e. month end, year end, budget year end). The General Ledger and other Cardinal modules can close accounting periods on different dates for a given accounting period.

System Setup and ChartFields: Within the System Setup and ChartFields process, a number of items are maintained, such as COA values, tree structures, SpeedTypes/SpeedCharts, and combination edits.

System Setup and ChartFields

Add/Update COA Table: The ChartField Administrator changes the Chart of Accounts value to reflect the request.

Add/Update SpeedTypes/SpeedCharts: The ChartField Administrator updates SpeedTypes/SpeedCharts.

Add/Update Tree Structures: The ChartField Administrator adds/modifies the table or trees as necessary. Trees are validated using tree audit functionality. The tree audit process compares the value table with the associated tree and identifies missing values.

Add/Update Combination Edits: Combination edits use combination edit definitions to specify the ChartFields that are used in combination. Combination edits also use a set of rules to define valid or invalid ChartField values for the combination definitions.

Build Combination Edit Data: The Build Combination Edit Data process analyzes the rules for a business unit and ledger group to produce all possible combinations of ChartField values and inserts these combinations into the data table.

Receive COA Request: The ChartField Administrator receives a request regarding the addition or modification of a ChartField value.

Design ChartFields Page

Configure: Configure ChartFields and ChartField attributes

Combination Editing: Create ChartField combination edit rules

ChartField Audits: Perform ChartField audits on a ChartField

ChartField Value Sets: Setup ChartField value sets

Define Values: Define ChartField values

Review: Review configuration status/steps, alternate accounts and ChartField attributes

Reports: Report on ChartFields, alternate accounts, configuration, SpeedTypes, or account types

Tree Utilities Page

Copy/Delete Tree: Use this link to copy, delete, and audit a tree. A tree is the graphical hierarchy in Cardinal that displays the relationship between all accounting units (for example, departments, projects, reporting groups, account numbers) and determines roll-up hierarchies. In a tree, to roll up is to total sums based on information hierarchy.

Export Tree: Export tree enables the ability to export Cardinal trees to a single file.

Repair Tree: The repair tree utility allows a tree in error to be repaired and audited. Every tree is based upon a structure. The structure defines the links between the tree and the underlying tables to which it refers. Tree audit is a process that compares the value table with the associated tree, and identifies missing values.

Repair Tree Reports: These reports provide the results from repair tree utilities to determine the correct solution for repairing a tree.

Combination Editing Page

Build Combination Data: Run the Build Combination Data process to build and populate the Combination Data Table. This analyzes the rules for a business unit and ledger group to produce all possible combinations of ChartField values and inserts these combinations into the data table.

ChartField Editing Template: Define a ChartField editing template. The **ChartField Editing Template** page defines the structure for each module's transaction record that uses the online or batch ChartField Combination Editing process.

Combination Group: Define a combination group. The **Combination Group** page allows association of multiple combination rules with a combination group definition. Cardinal applies the rules as a group during the edit process.

Combo Copy/Rename Delete: Copy, rename, or delete combination definitions, rules, and groups.

Combination Definition: Define the combination of ChartFields to edit.

Combination Rule: Define a combination rule. Rules allow for the generation of distinct ChartField value combinations.

Combination Group Report: Create the Combination Group report, which lists information on combination edit groups for a selected SETID.

Combination Editing Page (continued)

Combination Rule Report: Create the Combination Rule report, which lists information on a combination edit rule for a selected SETID.

Extract Budget Combo Data: A process to build valid budget combinations based upon posted budgets.

Review Budgets Combo Data: Query the contents of the Commitment Control combination tables to review valid combinations.

Review Combination Data: Query the contents of the combination tables to review valid combinations.

Review Combination Build: Review a listing of the combination groups that have been created for a business unit and ledger group that use the Combination Data Table.

Create and Process Budget Journals

Correct Errors: All errors must be corrected before a journal can be successfully posted in Cardinal. A budget journal can be corrected by either changing the ChartField values or budget amounts.

Create and Upload Import File: An import file is created using an Excel macro to convert it into the correct format. The import file process is run to create budget journals.

External System: External Systems send budget entries in the designated file format. The file(s) are staged and uploaded to create budget journals by the Journal Processor.

Execute Budget Import Process: Staged files are uploaded and the budget import process runs to create the budget journals.

Manual: Journals can be manually entered online to establish or change the budgeted amount for a budget.

Run Journal Post: A series of checks are performed and a journal is posted to the budget ledgers if there are no errors.

Spreadsheet: Journals can be entered using spreadsheet budget journals to establish or change the budget amount for a project.

Commitment Control Page

Budget Journals: Use this link to access Commitment Control budget journals.

Budget Reports: This link allows for the running of budget reports. Budget Journal reports can run at various intervals during the processing of budget journal entries. Example budget reports are: Budget Status Report, Activity Log, Budget Key Translations Report.

Close Budget: Use this link to close a budget. To close Commitment Control budgets, the budget closing process creates budget journals that are posted to the budget ledger. When setting up budget closing, there is an option to close only, or to close and roll the remaining available budget balance forward to the new budget period or new fiscal year.

Define Budget Security: This links activates and configures security events for budget entry, inquiry, and override.

Define Control Budgets: Define Control Budgets creates budget definitions for Commitment Control ledger groups.

Post Control Budget Journals: Use this link to run Posting Process in Batch mode, although the user can post budget journals using the Commitment Control Posting process directly from the **Enter Budget Journals and Enter Budget Transfer** pages.

Commitment Control Page (continue)

Review Budget Activities: This feature allows the reviewing of budget activities (budget details, activity log, ledger inquiry set, etc.).

Review Budget Check Exceptions: This link allows the review of budget check exceptions. Budget check exceptions are errors identified during the Budget Checking process.

Create and Process Budget Journals

Correct Errors: All errors must be corrected before a journal can be successfully posted in Cardinal. A budget journal can be corrected by either changing the ChartField values or budget amounts.

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Spreadsheet: Journals can be entered using spreadsheet budget journals to establish or change the budget amount for a project.

Create and Process Journals

Budget Check: Online journals, journals created from external 3rd party systems, and spreadsheet journals need to be budget checked.

Create External Journals: The external system will create a file that will be staged for batch processing to create a journal.

Create and Upload Import File: After inputting the journal header and journal lines in a spreadsheet, an Excel macro is run to create a file that can be loaded into Cardinal. The build process uploads this spreadsheet and creates a journal within Cardinal. The journal can then be edit and budget checked in General Ledger

Complete Journal Data Entry: The journal header contains information that uniquely identifies the journal (business unit, journal ID, and journal date) and options that enable quick set up of adjusting and reversing entries.

Correct Errors: Journals that fail combination editing or have invalid values must be corrected before they can be budget checked. Once corrected, the journals are edit checked again.

Edit Check: The edit check process verifies whether the journal has header or ChartField errors. A journal must pass edit check before it can be budget checked.

Execute Journal Generator: The Journal Generator process takes accounting entries from other Cardinal modules and formats them to create journal entries in General Ledger.

Create and Process Journals (continued)

From Other Cardinal Modules: Journals from Accounts Payable, Expenses, Accounts Receivable, Billing, Project Costing, and Customer Contracts do not have to go through budget check but are re-edit checked in General Ledger.

Inbound External 3rd Party Systems: External 3rd party systems create a file that will be staged for batch processing to create a journal in General Ledger.

Manual: Manual journals are created online through the journal header and journal line pages.

Spreadsheet: Spreadsheets can be used to load journal data into Cardinal. Accounting data used to create journals can be copied into the spreadsheet template.

Route Journal for Approval: Only journals that have passed edit and budget check can be routed for approval.

Run Journal Post: Once approved, the journal is eligible to post to the ledger. Posted journals are summarized and the ledger table is updated.

Journals Page

Import Journals: Import journals from external flat files or the spreadsheet journal interface.

Journal Entry: Create, update, or copy journal entries.

Process Journals: Edit journals, budget check journals, mark journals for override, mark journals for posting, post journals, review journal status, journal edit errors report, and posted journal summary report.

Standard Journals: Define, create, or review standard and recurring journals. A recurring journal entry is an entry that is periodically generated according to a schedule, such as monthly rent, lease payments, and depreciation expenses.

Subsystem Journals: Define Journal Generator accounting entry definitions and templates to generate journals from other Cardinal modules.

Process Journals Page

Budget Check Journals: Request a process to budget check a journal against predefined budget criteria.

Edit Journals: Request a process to edit journals.

Journal Edit Errors Report: Print a report listing detail information on journal edit errors.

Mark Journals for Override: Mark journals for override after they fail budget checking.

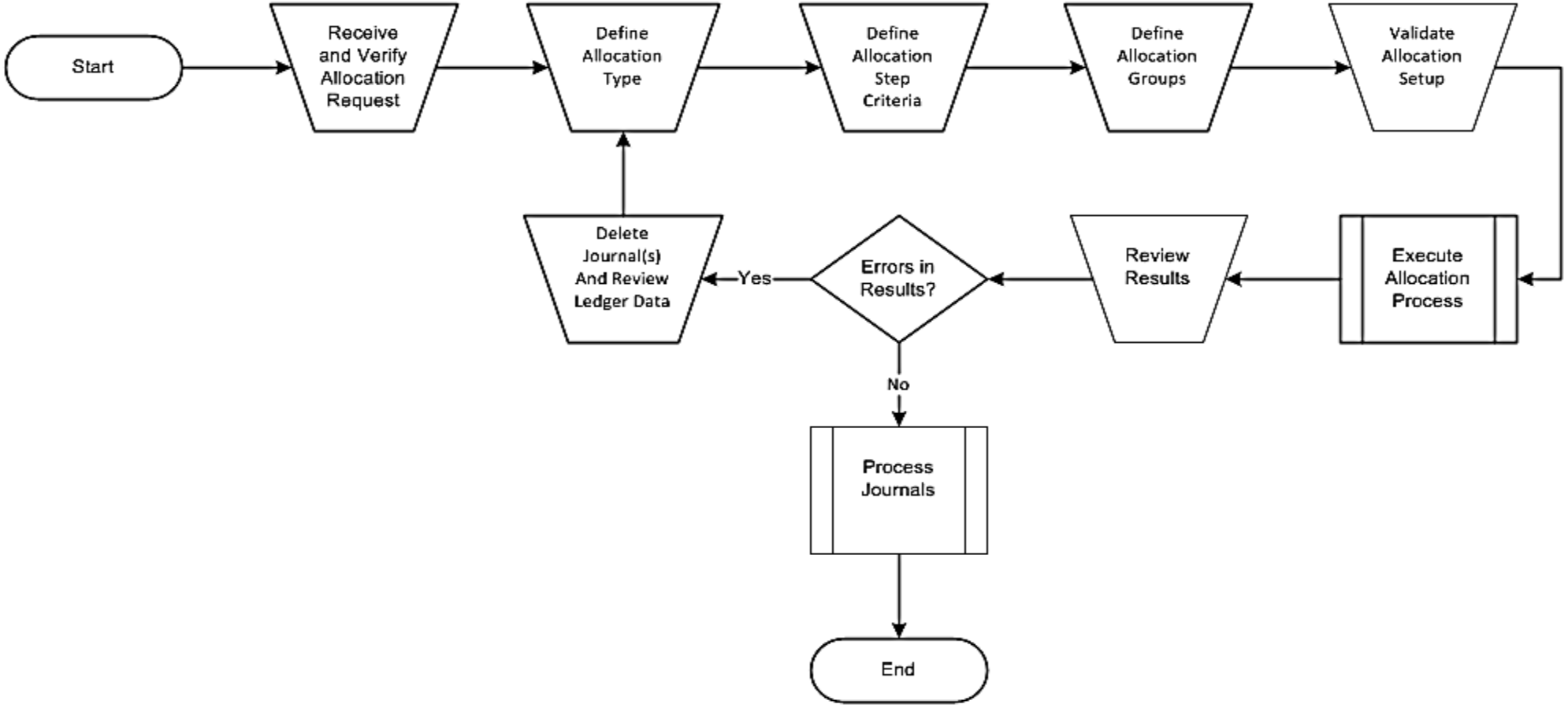
Mark Journals for Posting: Identify journals that are ready to post and mark them for posting.

Post Journals: Request a process to post valid journal entries to the ledger.

Posted Journal Summary Report: Create a report summarizing posted journal information.

Review Journal Status: Specify search criteria to review the status of journals.

Allocations



Allocations (continued)

Define Allocation Groups: Allocation groups are created to execute one or more allocation steps. If a step in the sequence fails, the continuing operation determines if the process continues.

Define Allocation Type: The five allocation types include copy, spread evenly, allocate on a fixed basis, prorate with a recorded basis, and arithmetic operation.

Define Allocation Step Criteria: The criteria defines the allocation pool, basis, target, offset, and amount fields.

Delete Journal and Review Ledger Data: After the allocation process is run, the ledgers are queried to validate the data and if there are errors, determine the cause of the data errors. If there are system or data errors, the journals should be deleted and the allocation process should be re-run.

Process Journals: During the Process Journals, journals are edit and budget checked, approved, and posted.

Receive and Verify Allocation Request: A request for an allocation setup or modification is received to add or modify allocation groups that have been created.

Review Results: Reports are available to list the allocation steps and allocation calculations within a process instance. The Message Log can be used to help troubleshoot allocations.

Validate Allocation Setup: Allocation setup is validated by reviewing online pages or by running the allocation step and group reports.

Period Close - Month End Close

Analyze Reports and Identify Reconciling Items: General Ledger and other Cardinal module balances are reviewed and reconciled to ensure they are in sync and are accurate.

Close GL Prior Accounting Period: This function controls the closing of periods within General Ledger using the mass update functionality with the option to close the accounting periods for other Cardinal modules. Transaction Types allow the user to control which transactions within a module are closed for processing.

Complete Processing of Transactions for Prior Period: This process ensures that all required journals for the period have been processed and posted prior to the closing of the period and creation of monthly reports.

Open GL Accounting Period for Next Month: Accounting periods are opened centrally within the General Ledger module using the mass update functionality to open the next month's accounting periods in the selected Cardinal modules. Transaction Types allow the user to control which transactions within a module are opened for processing.

Perform Verification and Certification to DOA: Results of the reconciliation are reviewed by management and a monthly certification is submitted to the Department of Accounts.

Run Month End Reports: This process creates the scheduled month end reports for Central and Agency use. Ad hoc reports/inquiries are used to assist with month end reconciliation and verification of General Ledger and other Cardinal modules financial data.

Period Close - Year End Close

Analyze Reports and Identify Reconciling Items: Provides review of General Ledger and other Cardinal modules balances for accuracy and reconciled at the Central and Agency level.

Analyze Validation Reports: Ensures the close process was successful and balances have rolled forward.

Complete Processing of Transactions for Fiscal Year: Ensures all required transactions for the year have been processed and posted prior to the closing of the fiscal year.

Correct Issue: Corrects any issues identified during close validation.

Create Year End Adjustments: Prepares the journals necessary for correcting or adjusting journal entries.

Execute Close Process: Returns the general fund cash balances from the Agencies, closes operational accounts to fund balance, and rolls the balance sheet account balances forward to the new fiscal year.

Generate Fiscal Year-End Reports: Creates the scheduled year-end closing reports.

Generate Preliminary Year End Closing Reports: Creates year end closing reports.

Generate Year End Close Validation Reports: Creates reports necessary to validate the close process ran successfully.

Run Undo Close Process: The Undo Close Process reverses the Close Process.

Period Close - Budget Year End Close

Analyze Budget Close Reports: Reviews and validates the reports to ensure all of the budgets required to be closed, were closed correctly.

Close GL Accounting Period and Fiscal Year: Controls the close of periods within General Ledger. Closing the accounting period prevents the creating and posting of additional transactions.

Define Budget Period Transfer Set: Determines which budget periods should be closed and maps the closing period to the period in the new fiscal year for budgets that carry forward.

Execute Budget Close: Runs the closing set validation report to ensure all closing sets are valid. Closing sets combine budget periods to budget rules for specified budgets. Subsequently executes actual budget close.

Execute Budget Close Reports: Runs the Budget Close Calculation Log report which reflects the results of the budget close process.

Execute Budget Undo Close: If necessary, performs an “undo” of the budget close process so corrections can be made and the budget close process is repeated.

Close Ledgers Page

Closing Process Group: Define steps for closing process group.

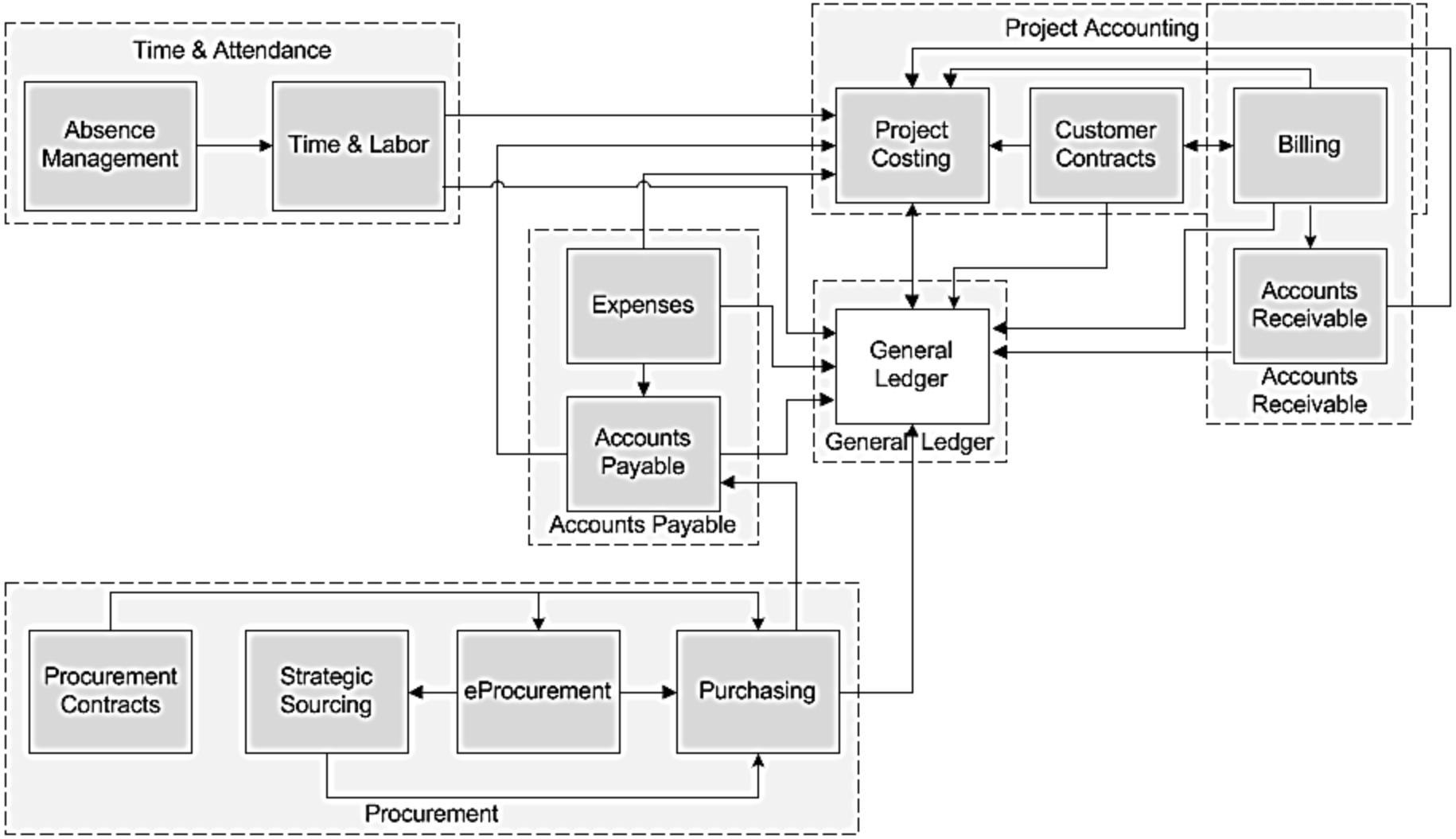
Closing Rules: Define closing type, net income/retained earnings accounts, and journal options.

Closing Rule Report: Create a closing rules report.

Journal Closing Status Report: Create a report listing detailed information about journal closing status.

Request Ledger Close: Run interim or year end close, calculate retained earnings and carry-forward balances.

General Ledger Integration



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.

End Of Appendix

Congratulations! You successfully completed the appendix section of **501 GL130: General Ledger Overview** course.

To close the web based training course, click the '**X'** button in the upper right corner.