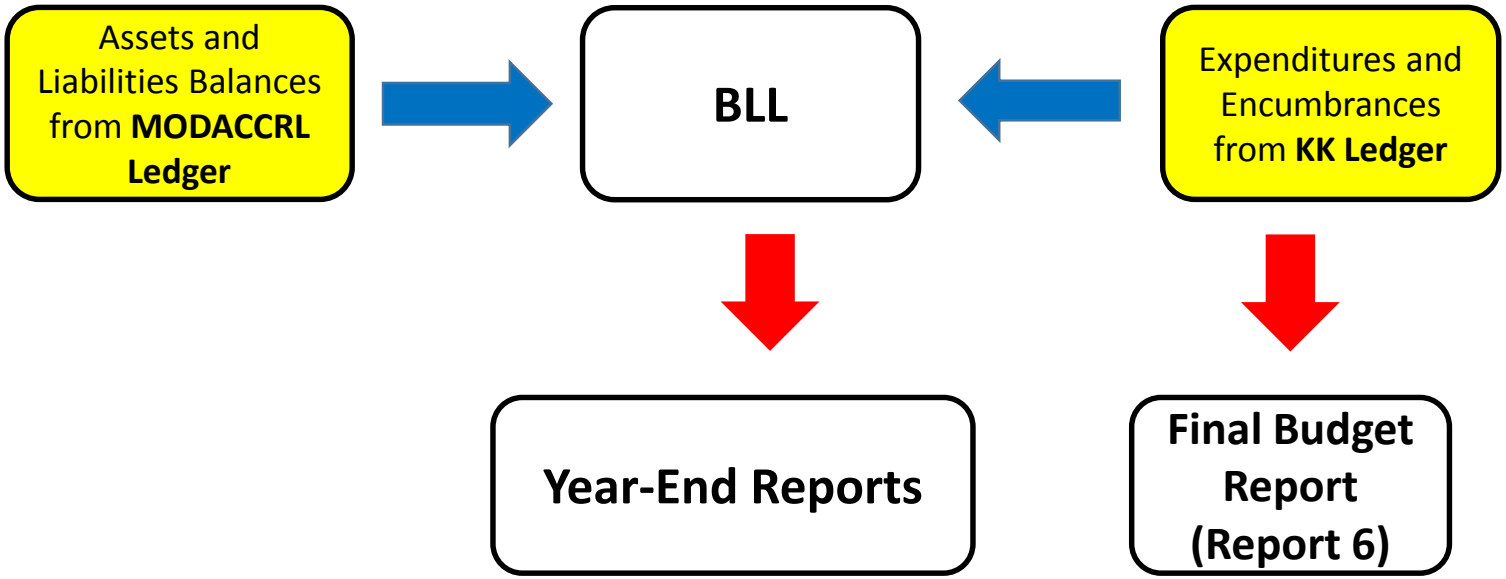
YEAR-END ENCUMBRANCE RECLASSIFICATION

Activity: Reclass BLL Encumbrances from Purchase Orders and Allocation Journals

Module: General Ledger (GL)

Roles: GL Processor
GL Reporter

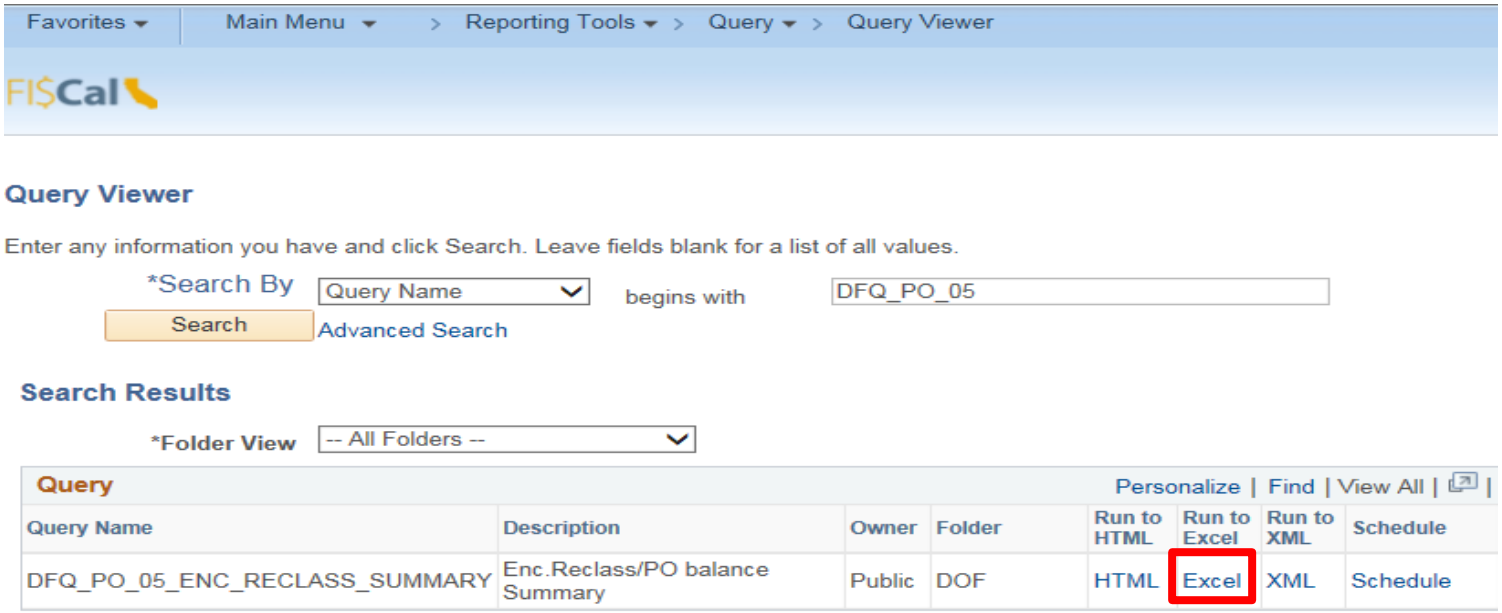
After the adjustment period 998 is closed for Modified Accrual Ledger (MODACCRL), FI$Cal Service Center runs a process called "BLL Run" to consolidate the data from MODACCRL Ledger and Commitment Control Ledger. The consolidated data is posted to Budget Legal Ledger (BLL). Year-end reports are generated from the BLL Ledger. See illustration below:



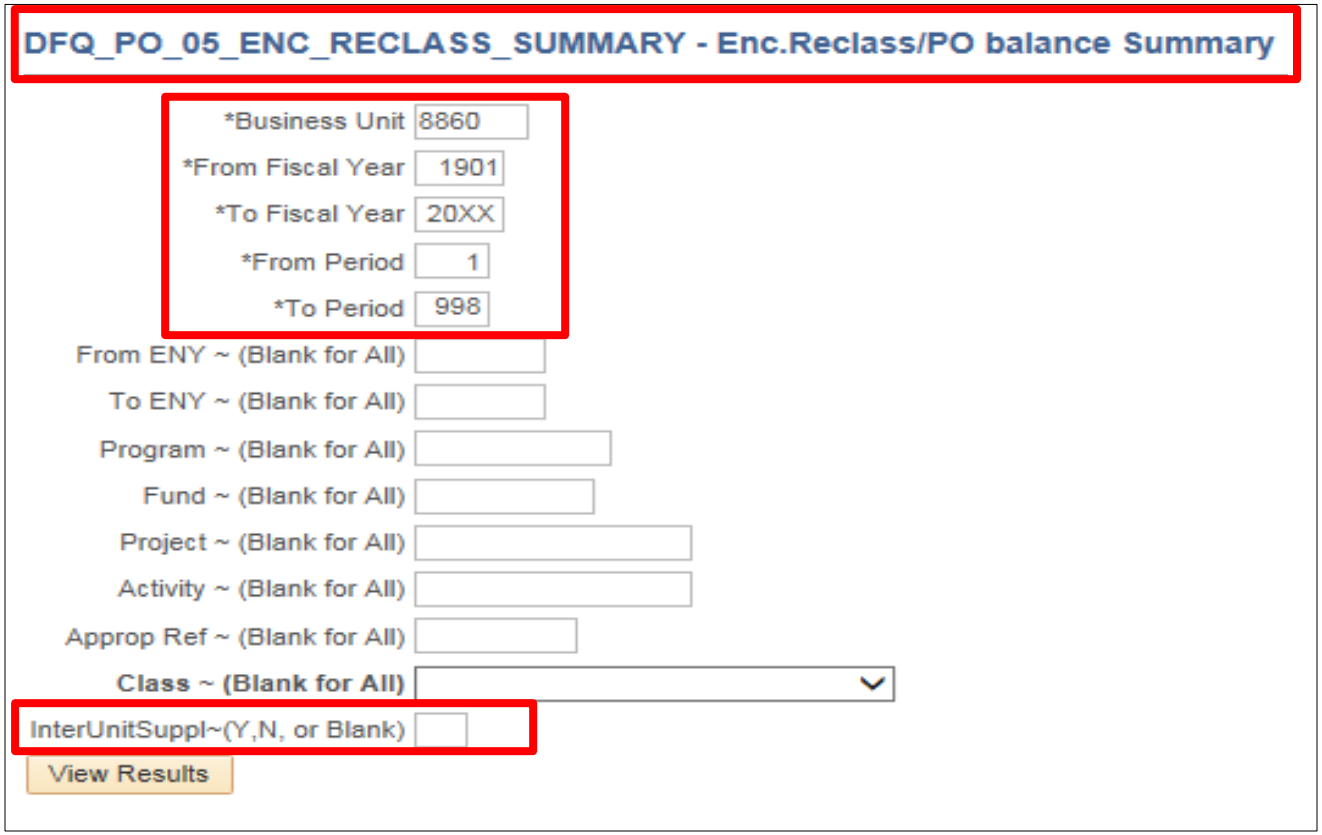
Encumbrances in BLL include data from both (A) **purchase orders posted directly to fund** and (B) **encumbrance allocation journals**.
Based on the type of supplier, the BLL process will post encumbrances in Budgetary Legal Ledger with the applicable offsetting liability accounts (Account payable, Due to Local Governments, Due to Federal Governments, Due to other Governments). However, if the supplier is an InterUnit Supplier (State Governments), the GL Account 2000000 Accounts Payable is used as the offsetting liability account.

Purpose: Departments are responsible for reclassifying the GL 2000000 liability account for encumbrances related to State Governments to the correct Due To accounts. To assist departments, the following query can be utilized:

Navigate to Reporting Tools>Query>Query Viewer. Use **begins with** DFQ_PO_05, to search for the **DFQ_PO_05_ENC_RECLASS_SUMMARY** query.



Enter the query criteria - **Business Unit, From Fiscal Year, To Fiscal Year, From Period, To Period,** and **InterUnitSuppl** parameters for the query. If the InterUnitSuppl field criteria is blank, the output displays encumbrances for all supplier types, and the total amount of the encumbrances should match with the total encumbrance amount on the Final Budget Report (Report 6). If InterUnitSuppl field criteria is Y, the query will display only the list of encumbrances data related to State Governments.



Sample of **Encumbrance** data pulled from the query

Enc.Reclass/PO balance Summary

Ledger	Un	PO Number	Supplier	Supplier Name	Class	InterUnit Suppli	Supplier Affiliate	Fund	Approp	ENY	Account	Program	Rptg Structure	Sum Amount	Budget Period
C_DTL_ENC	8860							9740	001	20XX	5342600	6770037	88604000	0.04	20XX
C_DTL_ENC	8860							9740	001	20XX	5342600	6770037	88606200	0.02	20XX
C_DTL_ENC	8860							9740	001	20XX	5342600	6785055	88604540	0.07	20XX
C_DTL_ENC	8860	0000000301	0000009580	THE STATE UNIV OF NJ RUTGERS	G	N		0001	001	20XX	5322400	6780	88606300	375.00	20XX
C_DTL_ENC	8860	0000000391	UNIV667000	CSU STANISLAUS	G	N		0001	001	20XX	5301150	6780	88606300	62.70	20XX
C_DTL_ENC	8860	0000000391	UNIV667000	CSU STANISLAUS	G	N		0001	001	20XX	5301150	6780	88606300	140.00	20XX
C_DTL_ENC	8860	0000000391	UNIV667000	CSU STANISLAUS	G	N		9740	001	20XX	5301150	6780	88606300	47.30	20XX
C_DTL_ENC	8860	0000000399	UNIV668000	CSU CHICO	G	N		0001	001	20XX	5301150	6780	88606300	87.78	20XX
C_DTL_ENC	8860	0000000399	UNIV668000	CSU CHICO	G	N		0001	001	20XX	5301150	6780	88606300	196.00	20XX
C_DTL_ENC	8860	0000000399	UNIV668000	CSU CHICO	G	N		9740	001	20XX	5301150	6780	88606300	66.22	20XX
C_DTL_ENC	8860	0000000402	DEPT084000	STATE CONTROLLER	G	Y	0840	0001	001	20XX	5340210	6770	88609300	950.00	20XX
C_DTL_ENC	8860	0000000403	DEPT790000	CA PUBLIC EMPLOYEES RETIR SYST	G	Y	7900	0001	001	20XX	5301150	6780	88609300	350.00	20XX
C_DTL_ENC	8860	0000000404	DEPT750100	DEPT OF HUMAN RESOURCES	G	Y	7501	0001	001	20XX	5322400	6770	88609300	15,138.28	20XX
C_DTL_ENC	8860	0000000576	0000003639	CALCPA	C	N		0001	001	20XX	5322400	6800	88606200	94.00	20XX
C_DTL_ENC	8860	0000000581	0000004238	ACADEMY X INC	C	N		0001	001	20XX	5322400	9999	88609300	250.00	20XX
C_DTL_ENC	8860	0000000582	0000003639	CALCPA	C	N		0001	001	20XX	5322400	9999	88609300	188.88	20XX
C_DTL_ENC	8860	0000000583	0000000071	AMERICAN INSTITUTE OF CPAS	C	N		0001	001	20XX	5301900	6780	88606300	5,620.00	20XX
C_DTL_ENC	8860	0000000593	0000009546	ND TECHNOLOGY	S	N		0001	001	20XX	5301900	6800	88606200	199.00	20XX
C_DTL_ENC	8860	0000000594	0000009546	ND TECHNOLOGY	S	N		0001	001	20XX	5301900	6800	88606200	199.00	20XX
C_DTL_ENC	8860	0000000687	DEPT542000	PRISON INDUSTRY AUTHORITY	G	Y	5420	0001	001	20XX	5368045	6770	88609300	13,710.00	20XX
C_DTL_ENC	8860	0000000688	DEPT542000	PRISON INDUSTRY AUTHORITY	G	Y	5420	0001	001	20XX	5368045	6770	88609300	6,693.00	20XX

(A) PO/Encumbrances posted directly to program (not Clearing Account)

Apply a filter to the Interunit Supplier column for "Y" to display only the list of encumbrances relating to the State Governments. Then filter by ENYs, funds, and direct programs (exclude program 9999).

Enc.Reclass/PO balance Summary

Ledger	Un	PO Number	Supplier	Supplier Name	Class	InterUnit Suppli	Supplier Affiliate	Fund	Approp	ENY	Account	Program	Rptg Structure	Sum Amount	Budget Period
C_DTL_ENC	8860	0000000402	DEPT084000	STATE CONTROLLER	G	Y	0840	0001	001	20XX	5340210	6770	88609300	950.00	20XX
C_DTL_ENC	8860	0000000403	DEPT790000	CA PUBLIC EMPLOYEES RETIR SYST	G	Y	7900	0001	001	20XX	5301150	6780	88609300	350.00	20XX
C_DTL_ENC	8860	0000000404	DEPT750100	DEPT OF HUMAN RESOURCES	G	Y	7501	0001	001	20XX	5322400	6770	88609300	15,138.28	20XX
C_DTL_ENC	8860	0000000687	DEPT542000	PRISON INDUSTRY AUTHORITY	G	Y	5420	0001	001	20XX	5368045	6770	88609300	13,710.00	20XX
C_DTL_ENC	8860	0000000688	DEPT542000	PRISON INDUSTRY AUTHORITY	G	Y	5420	0001	001	20XX	5368045	6770	88609300	6,693.00	20XX

The BLL process posted those encumbrances as a debit to the Appropriated Expenditures Accounts (GL Account 5 series) and credit to the GL account 2000000 Accounts Payable. Departments are to reclassify GL account 2000000 to the appropriate Due To accounts by ENYs, funds, and direct programs.

(A) PO/Encumbrances posted directly to program (not Clearing Account) – cont.

Since GL account 2000000 is a control account and the system does not allow users to post transactions directly to any control accounts, GL account 2000100 is used to reclassify instead.

Journal entry to reclassify encumbrances for State Governments is as follows:

Debit: GL 2000100 Accrued Accounts Payable
Credit: GL 2010000 Due to Other Funds*
GL 2011000 Due to Other Appropriations*

*All reclassification entries for GL accounts **2010000** and **2011000** must have the corresponding **Affiliate** and **Fund Affiliate** values.

Refer to page 14 for reclassification using a journal entry in the Budgetary Legal Ledger and post to adjustment period 998.

<u>All these entries are reversed in the new fiscal year</u>. Refer to page 19.

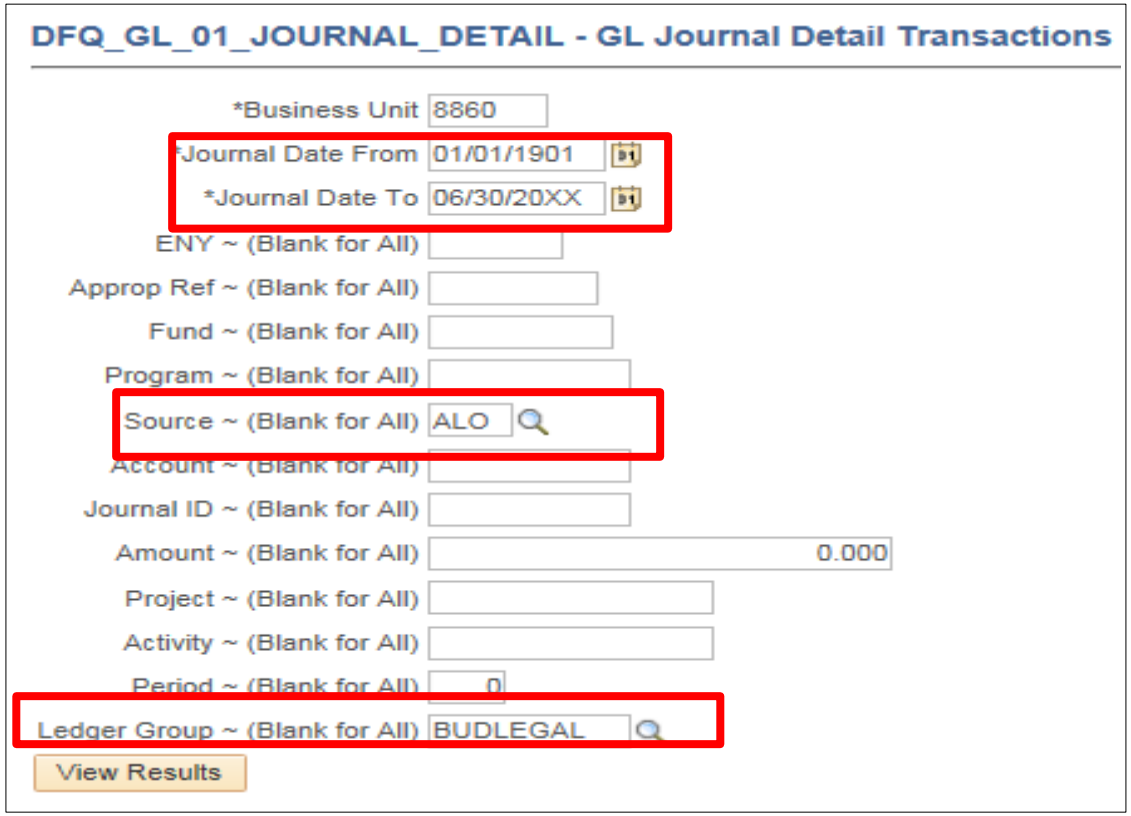
(B) Allocated Encumbrances from POs posted to the Clearing Account program (9999)

Offsetting Liability account for all encumbrances from the allocation journals is GL account 2000100 Accrued Accounts Payable. See illustration below:

	Comitment Control Ledger			Posting in BLL Ledger			
Transaction	**Vendor Type**	**Program**	**Amount**	**Account**	**Amount**		
Purchase Order	Local Government	9999	$1,000.00	GL 5xxxxxx	$1,000.00		
000123				2021000	($1,000.00)	Due to Local government	
Purchase Order	State Government	6770	$2,000.00	GL 5xxxxxx	$2,000.00		
000223				2000000	($2,000.00)	Accounts Payable	To Reclassify
		9999	($3,000.00)	GL 5xxxxxx	($3,000.00)		
Allocation Journal				2000100	$3,000.00	Accrued Accounts Payable	
ALO 456		6770	$1,800.00	GL 5xxxxxx	$1,800.00		
				2000100	($1,800.00)	Accrued Accounts Payable	To Reclassify
		6780	$1,200.00	GL 5xxxxxx	$1,200.00		
				2000100	($1,200.00)	Accrued Accounts Payable	To Reclassify

In addition to the reclassification of purchase orders with InterUnit Supplier type "Y" for State Governments as shown in Slide #6, departments have to reclassify encumbrances from encumbrance allocation journals with offsetting liability GL account 2000100 Accrued Accounts Payable to the appropriate Due To accounts.

Download the BLL allocation journals using **DFQ_GL_01_Journal_Detail** query.



If the file is large, run Schedule Query to download.

Below is a sample of query output. Filter the data to display the journal description "Enc/Offset to BudLeg Jul" and "Enc/Offset to BudLeg Aug". Then, filter the Account column for GL account 2000100 Accrued Accounts Payable only and sort by ENYs, funds, and direct programs (exclude program 9999). Identify the total amount of encumbrance allocations for the GL account 2000100. Departments are to reclassify the amount by ENYs, funds, and direct programs.

GL Journal Detail Transactions

Unit	Ledger G	Status	Budget Status	Sou	Journal ID	Date	App	Fund	ENY	Account	Program	Amount	Long Descr
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	6770010	-34,677.79	Enc/offsets to BudLeg Jul
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	6770019	-16,923.61	Enc/offsets to BudLeg Jul
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	6770028	-23,511.87	Enc/offsets to BudLeg Jul
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	6770037	-13,908.13	Enc/offsets to BudLeg Jul
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	6780	-59,508.03	Enc/offsets to BudLeg Jul
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	6785019	-20,177.39	Enc/offsets to BudLeg Jul
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	6785055	-15,088.13	Enc/offsets to BudLeg Jul
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	6800	-39,417.41	Enc/offsets to BudLeg Jul
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	9900100	-43,726.32	Enc/offsets to BudLeg Jul
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	9900200	43,726.32	Enc/offsets to BudLeg Jul
8860	BUDLEGAL	Posted	Valid	ALO	0000327286	6/30/20XX		9740	20XX	2000100	6770010	-25,997.36	Enc/offsets to BudLeg Aug
8860	BUDLEGAL	Posted	Valid	ALO	0000327286	6/30/20XX		9740	20XX	2000100	6770019	-12,453.75	Enc/offsets to BudLeg Aug
8860	BUDLEGAL	Posted	Valid	ALO	0000327286	6/30/20XX		9740	20XX	2000100	6770028	-17,699.82	Enc/offsets to BudLeg Aug
8860	BUDLEGAL	Posted	Valid	ALO	0000327286	6/30/20XX		9740	20XX	2000100	6770037	-10,811.08	Enc/offsets to BudLeg Aug
8860	BUDLEGAL	Posted	Valid	ALO	0000327286	6/30/20XX		9740	20XX	2000100	6780	-13,880.88	Enc/offsets to BudLeg Aug
8860	BUDLEGAL	Posted	Valid	ALO	0000327286	6/30/20XX		9740	20XX	2000100	6785055	-11,430.42	Enc/offsets to BudLeg Aug

Use the previously downloaded data from the **DFQ_PO5_Enc_Reclass Summary** query. Refer to slide #5. Filter and sort the data to display all supplier class types (exclude the blank Class type) for program 9999 only.

Enc.Reclass/PO balance Summary

Ledger	Un	PO Number	Supplier	Supplier Name	Class	InterUnit Suppli	Supplier Affiliat	Fund	Approp	ENY	Account	Program	Rptg Structur	Sum Amount	Budget Period	Total of Each Class	100%
C_DTL_ENC	8860	0000001311	0000009546	ND TECHNOLOGY	S	N		0001	001	20XX	5301400	9999	38609300	4,389.00	20XX		
C_DTL_ENC	8860	0000001311	0000009546	ND TECHNOLOGY	S	N		0001	001	20XX	5362240	9999	38609300	15,726.56	20XX		
C_DTL_ENC	8860	0000001319	0000015215	WIND DANCER MOVING CO	S	N		0001	001	20XX	5301800	9999	38609300	2,081.10	20XX	22,196.66	19.30%
C_DTL_ENC	8860	0000000819	0000004158	SHAW VALENZA LLP	P	N		0001	001	20XX	5340540	9999	38609300	10,492.50	20XX		
C_DTL_ENC	8860	0000001078	0000000309	GODADDY COM LLC	P	N		0001	001	20XX	5346340	9999	38609200	674.97	20XX		
C_DTL_ENC	8860	0000001231	0000000106	GLOBAL KNOWLEDGE TRAINING LL	P	N		0001	001	20XX	5322400	9999	38601700	2,995.00	20XX		
C_DTL_ENC	8860	0000001269	0000000106	GLOBAL KNOWLEDGE TRAINING LL	P	N		0001	001	20XX	5322400	9999	38601700	2,995.00	20XX	17,157.47	14.93%
C_DTL_ENC	8860	0000000839	0000009529	ERGONOMIC CONSULTANTS	I	N		0001	001	20XX	5340580	9999	38609300	3,400.00	20XX		
C_DTL_ENC	8860	0000000861	0000008579	MM PRINTING	I	N		0001	001	20XX	5302900	9999	38609300	90.00	20XX		
C_DTL_ENC	8860	0000000976	0000008579	MM PRINTING	I	N		0001	001	20XX	5302900	9999	38609300	37.50	20XX	3,527.50	3.07%
C_DTL_ENC	8860	0000001009	DEPT180000	OFFICE OF STATE PUBLISHING	G	N		0001	001	20XX	5302900	9999	38609300	542.50	20XX		
C_DTL_ENC	8860	0000001069	0000003956	UC DAVIS	G	N		0001	001	20XX	5322400	9999	38609300	70,936.25	20XX		
C_DTL_ENC	8860	0000001217	0000003956	UC DAVIS	G	N		0001	001	20XX	5301150	9999	38609300	95.00	20XX		
C_DTL_ENC	8860	0000001229	DEPT868000	THE STATE BAR OF CALIFORNIA	G	N		0001	001	20XX	5301150	9999	38609300	175.00	20XX		
C_DTL_ENC	8860	0000001230	DEPT868000	THE STATE BAR OF CALIFORNIA	G	N		0001	001	20XX	5301150	9999	38609300	225.00	20XX		
C_DTL_ENC	8860	0000001232	0000003956	UC DAVIS	G	N		0001	001	20XX	5301150	9999	38609300	95.00	20XX	72,068.75	62.70%
														114,950.38		114,950.38	

Total the amount for each supplier class type. Calculate the percentage of encumbrances for each type. All supplier class types must add up to 100%. (See calculations at the last two columns)

Supplier class types may include:

- Federal Government (G)
- Local Government (G)
- Other Governmental Entities (G)
- State Government (G)
- Non-Government (C, I, P, S, etc.)

From the percentages calculated on slide #10, excluding the Non-Government supplier types, departments have to break down the supplier class type "G" further into different governmental types (Federal, Local, Other, and State). Subtotal each governmental type and calculate the percentage by type.

Enc.Reclass/PO balance Summary

Ledger	Unit	PO Number	Supplier ID	Supplier Name	Class	InterUnit Supplier	Fund	Approp Ref	ENY	Account	Program	Rptg Structure	Sum Amount	Budget Period	Govt Sub-total	62.70%
C_DTL_ENC	8860	0000001069	0000003956	UC DAVIS	G	N	0001	001	20XX	5322400	9999	88609300	70,936.25	20XX		
C_DTL_ENC	8860	0000001217	0000003956	UC DAVIS	G	N	0001	001	20XX	5301150	9999	88609300	95.00	20XX		
C_DTL_ENC	8860	0000001232	0000003956	UC DAVIS	G	N	0001	001	20XX	5301150	9999	88609300	95.00	20XX	71,126.25	61.88% Other Govt Entities
C_DTL_ENC	8860	0000001009	DEPT180000	OFFICE OF STATE PUBLISHING	G	N	0001	001	20XX	5302900	9999	88609300	542.50	20XX		
C_DTL_ENC	8860	0000001229	DEPT868000	THE STATE BAR OF CALIFORNIA	G	N	0001	001	20XX	5301150	9999	88609300	175.00	20XX		
C_DTL_ENC	8860	0000001230	DEPT868000	THE STATE BAR OF CALIFORNIA	G	N	0001	001	20XX	5301150	9999	88609300	225.00	20XX	942.50	0.82% State Govt
													72,068.75			

Note: For demonstration purpose, the above example contains only the "State Government" and the "Other Governmental Entities" for percentage calculations. Departments may see more governmental types downloaded from the query. Departments have to identify themselves the different governmental types by Supplier ID/Supplier Name.

List the calculated percentages (37.30%, 0.82%, 61.88%) from slides #10 and #11, to the Accrued Accounts Payable total amount of the encumbrance allocation journals from slide #9. Subtotal the amount by ENYs, funds, and direct programs under each percentage. Reclassify the allocated encumbrance amounts to the correct Due to Accounts by ENYs, funds, and direct programs.

GL Journal Detail Transactions														All Class Types	Non-Govt (S,P,I)	State (G)	Other Govt (G)
Uni	Ledger G	Status	Budget Statu	Sou	Journal I	Date	App	Fund	ENY	Account	Program	Amount	Long Descr	100%	37.30%	0.82%	61.88%
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	6770010	-34,677.79	Enc/offsets to BudLeg Jul				
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	6770019	-16,923.61	Enc/offsets to BudLeg Jul				
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	6770028	-23,511.87	Enc/offsets to BudLeg Jul				
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	6770037	-13,908.13	Enc/offsets to BudLeg Jul	-89,021.40	-33,204.98	-729.98	-55,086.44
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	6780	-59,508.03	Enc/offsets to BudLeg Jul	-59,508.03	-22,196.50	-487.97	-36,823.57
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	6785019	-20,177.39	Enc/offsets to BudLeg Jul				
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	6785055	-15,088.13	Enc/offsets to BudLeg Jul	-35,265.52	-13,154.04	-289.18	-21,822.30
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	6800	-39,417.41	Enc/offsets to BudLeg Jul	-39,417.41	-14,702.69	-323.22	-24,391.49
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	9900100	-43,726.32	Enc/offsets to BudLeg Jul	-43,726.32	-16,309.92	-358.56	-27,057.85
8860	BUDLEGAL	Posted	Valid	ALO	0000327294	6/30/20XX		0001	20XX	2000100	9900200	43,726.32	Enc/offsets to BudLeg Jul	43,726.32	16,309.92	358.56	27,057.85
8860	BUDLEGAL	Posted	Valid	ALO	0000327286	6/30/20XX		9740	20XX	2000100	6770010	-25,997.36	Enc/offsets to BudLeg Aug				
8860	BUDLEGAL	Posted	Valid	ALO	0000327286	6/30/20XX		9740	20XX	2000100	6770019	-12,453.75	Enc/offsets to BudLeg Aug				
8860	BUDLEGAL	Posted	Valid	ALO	0000327286	6/30/20XX		9740	20XX	2000100	6770028	-17,699.82	Enc/offsets to BudLeg Aug				
8860	BUDLEGAL	Posted	Valid	ALO	0000327286	6/30/20XX		9740	20XX	2000100	6770037	-10,811.08	Enc/offsets to BudLeg Aug	-66,962.01	-24,976.83	-549.09	-41,436.09
8860	BUDLEGAL	Posted	Valid	ALO	0000327286	6/30/20XX		9740	20XX	2000100	6780	-13,880.88	Enc/offsets to BudLeg Aug	-13,880.88	-5,177.57	-113.82	-8,589.49
8860	BUDLEGAL	Posted	Valid	ALO	0000327286	6/30/20XX		9740	20XX	2000100	6785055	-11,430.42	Enc/offsets to BudLeg Aug	-11,430.42	-4,263.55	-93.73	-7,073.14
											TOTAL	-315,485.67		-315,485.67	-117,676.16	-2,586.98	-195,222.53

Reclassify the amounts

Note: Since GL account 2000000 is a control account and the system does not allow users to post transactions directly to any control accounts, GL account 2000100 is used to reclassify instead.

Journal entry to reclassify encumbrances allocation journals is as follows:

Debit: GL account 2000100 Accrued Accounts Payable
Credit: GL account 2020000 Due to Federal Government (Federal Agency)
GL account 2021000 Due to Local Government
(Local Government Agencies, including Cities and Counties)
GL account 2024000 Due to Other Governmental Entities
(Other Governmental Agencies, including school districts, Community Colleges, UC/Regents, and other State Governments)
GL account 2010000 Due to Other Funds*
GL account 2011000 Due to Other Appropriations*

*All reclassification entries for GL accounts **2010000** and **2011000** must have the corresponding **Affiliate** and **Fund Affiliate** values.

All these entries are reversed in the new fiscal year. Refer to page 19.

The **GL Processor** will complete the reclassification using a journal entry in the Budgetary Legal Ledger and post to adjustment period 998. Steps are:

Steps are:

1 – Navigate to GL>Journals>Journal Entry>Create/Update Journal Entries
2 – Enter the **Business Unit** in the **Add a New Value** tab
3 – Leave the **Journal ID** default to NEXT
4 – Enter the **Journal Date**: (the journal date should be the last day of the fiscal year)
5 – Click **Add**

Create **the Journal Header**. Steps are:

1 –Enter **a Long Description**

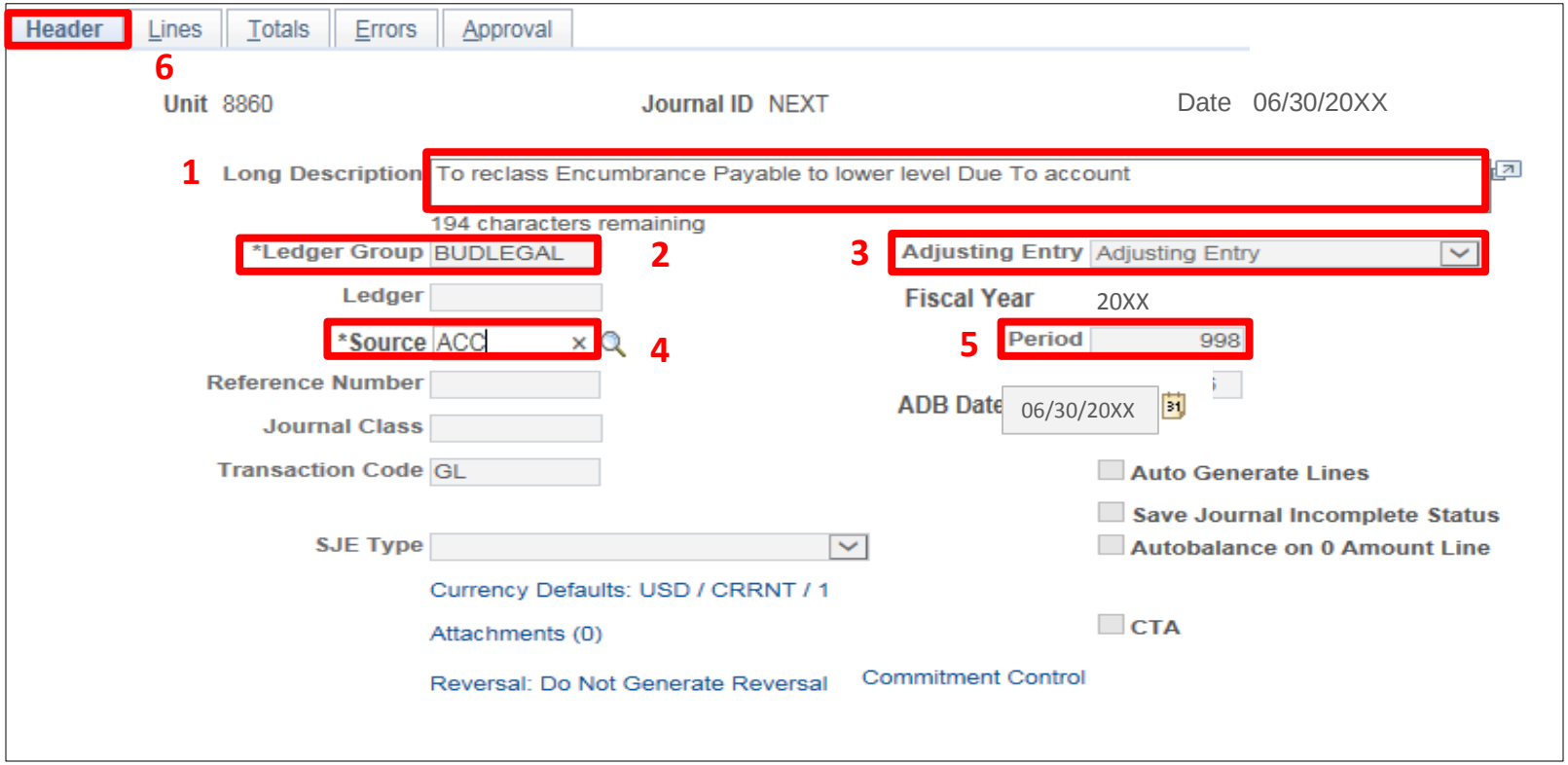
2 – Select the BUDLEGAL **Ledger Group**

3 – Select the **Adjusting Entry** type under the **Adjusting Entry** drop box

4 – **Source** should be to ACC (Accruals)

5 – **Period** will default to 998

6 – Click on the **Lines** tab to enter Journal Lines.



Create the Journal **Lines.** Steps are:

1 – Enter Debit line: Fund, ENY, Account, Program and Amount

2 – Click on **+** to insert a line

3 – Insert a line and Enter Credit Line: Fund, ENY, Account, Fund, Fund Affiliate, Program and Amount

4 - Click **Save**. The system will assign a Journal ID. Note the Journal ID on your source document for reference

Favorites | Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries

ISCal

Header | Lines | Totals | Errors | Approval

Unit 8860 | Journal ID 0000525724 | Date 06/30/20XX

Template List | Change Values

Inter/IntraUnit | *Process Edit Journal | Process

Lines — Personalize | Find

Select	Line		Fund	Approp Ref	Ledger	ENY	Account	Program	Affiliate	Fund Affil	Amount
1	1		0001		BUDLEGAL	20XX	2000100	6770			950.00
	2		0001		BUDLEGAL	20XX	2000100	6780			350.00
	3		0001		BUDLEGAL	20XX	2000100	6770			15,138.28
	4		0001		BUDLEGAL	20XX	2000100	6770			13,710.00
	5		9740		BUDLEGAL	20XX	2000100	6770			6,693.00
3	6		0001		BUDLEGAL	20XX	2011000	6770	0840	0001	-950.00
	7		0001		BUDLEGAL	20XX	2010000	6780	7900	0830	-350.00
	8		0001		BUDLEGAL	20XX	2011000	6770	7501	0001	-15,138.28
	9		0001		BUDLEGAL	20XX	2011000	6770	5420	0001	-13,710.00
	10		9740		BUDLEGAL	20XX	2011000	6770	5420	0001	-6,693.00

2 Lines to add 1

Totals — Personalize | Find | View All

Unit	Total Lines	Total Debits	Total Credits	Journal Status
8860 4	10	36,841.28	36,841.28	N

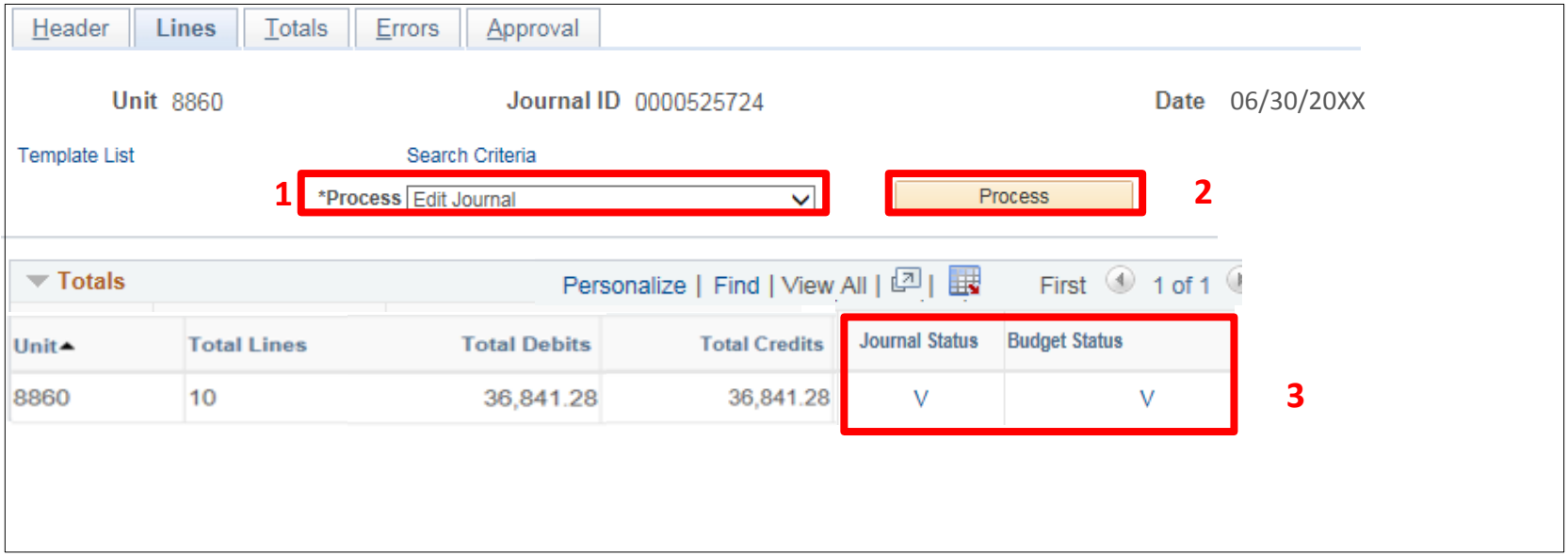
Save | Notify | Refresh

Run the Edit Journal Process. Steps are:

1 – Select Edit Journal for ***Process**

2 – Click **Process**

3 – Check the **Journal Status** and **Budget Status.** Both statuses should show **V** for Valid status.



Note: Reclassification of encumbrances for the State Governments and for the allocation journals can be posted in the same journal. (For demonstration purpose, this journal includes reclassification entries for the State Governments only)

Submit the Journal. Steps are:

1 – On the **Journal Lines** tab, select Submit Journal for ***Process**

2 – Click **Process**. The GL Journal Approver will receive an automatic notification of the journal for approval

3 – Click the **Approval** tab to view the journal workflow. The journal will show as Pending

4 – After the journal is approved, journal will be posted overnight

Reversing Entries in the New Year

After the journal is approved and posted in Period 998, the **GL Journal Processor** will copy the journal to create the manual reversal entries in the new year.

Accrual journal entries must be manually reversed in Period 1 of the new fiscal year.

Note:

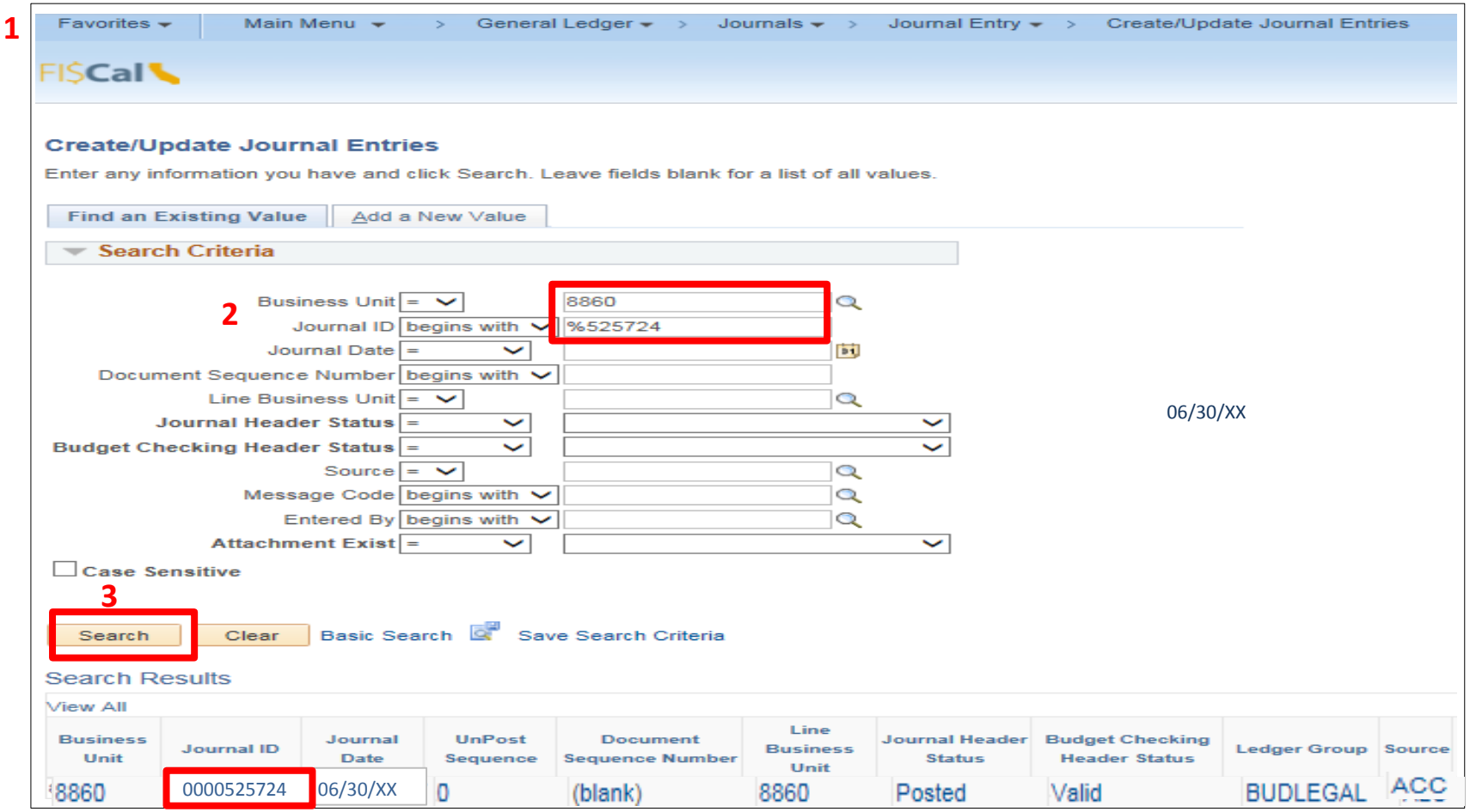
- DO NOT use the "automated reversal" option. This method will create budget check errors in the new year.
- Year-End accrual entries in Period 998 and the reversal entries Period 1 should net to zero.

The **GL Journal Processor** will retrieve journal entry for reversal in the New Year. Steps are:

1 – Navigate to GL>Journals>Journal Entry>Create/Update Journal Entries

2 – Enter the **Business Unit** and **Journal ID** in the **Find an Existing Value** tab

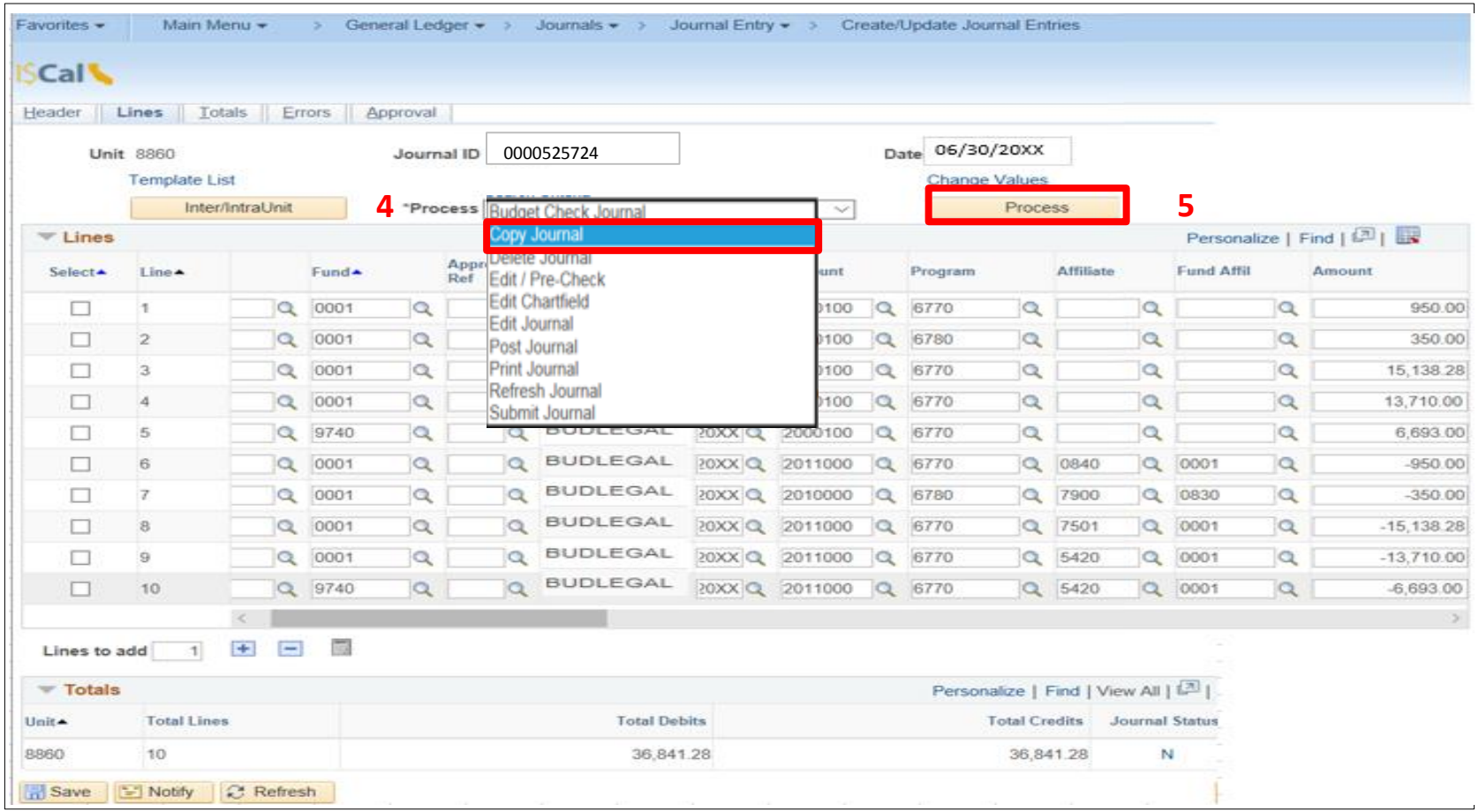
3 – Click **Search** and select Journal ID



Copy Journal Entry for Reversal. Steps are:

4 – Select **Copy Journal**

5 – Click **Process**

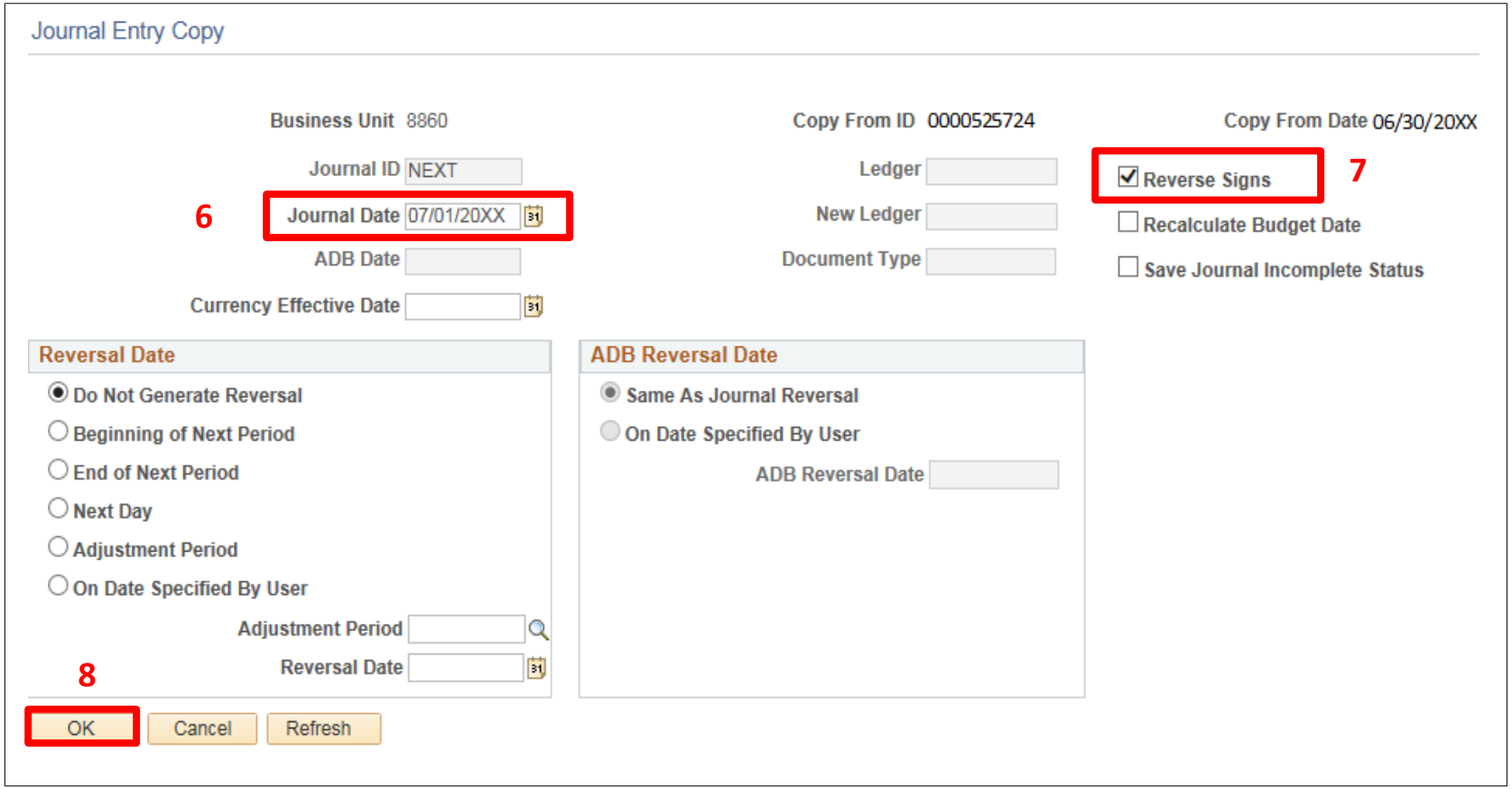


Edit the **Journal Entry Copy** Screen. Steps are:

6 - **Journal Date**: 07/01/20XX (new fiscal year)

7 - Check **Reverse Signs**

8 - Click **OK**



Update the **Header** Page. Steps are:

9 – **Journal ID:** A new number will be generated for this entry

10 – **Long Description:** Add "Reverse **JID 0000XXXXXX** (Reclass Encumbrance Payable to lower level Due To account)"

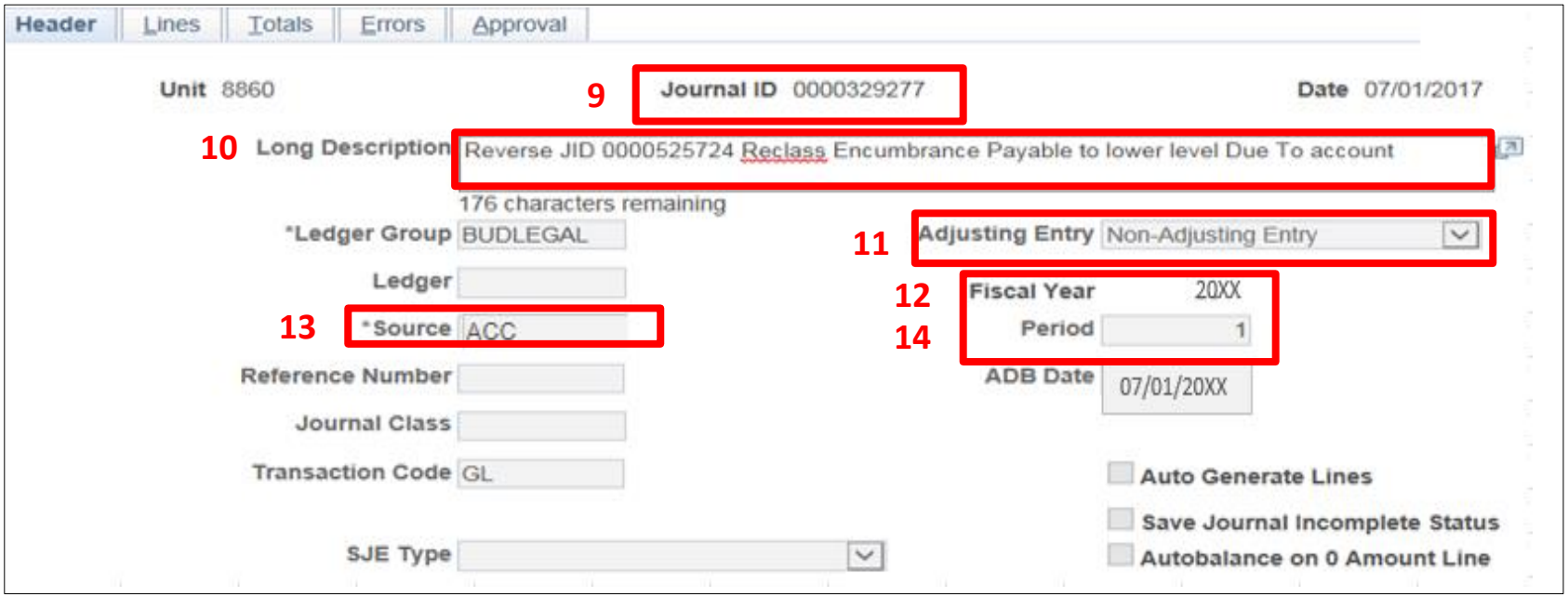
11 – **Adjusting Entry**: Select Non-Adjusting Entry

Caution: If "Adjusting Entry" is posted by mistake, delete the transaction and start over.

12 – **Fiscal Year:** 20XX

13 – **Source:** ACC (Transactions entered as ACC in 998, are reversed as ACC.)

14 – **Period:** 1



Edit and Post Journal. Steps are:

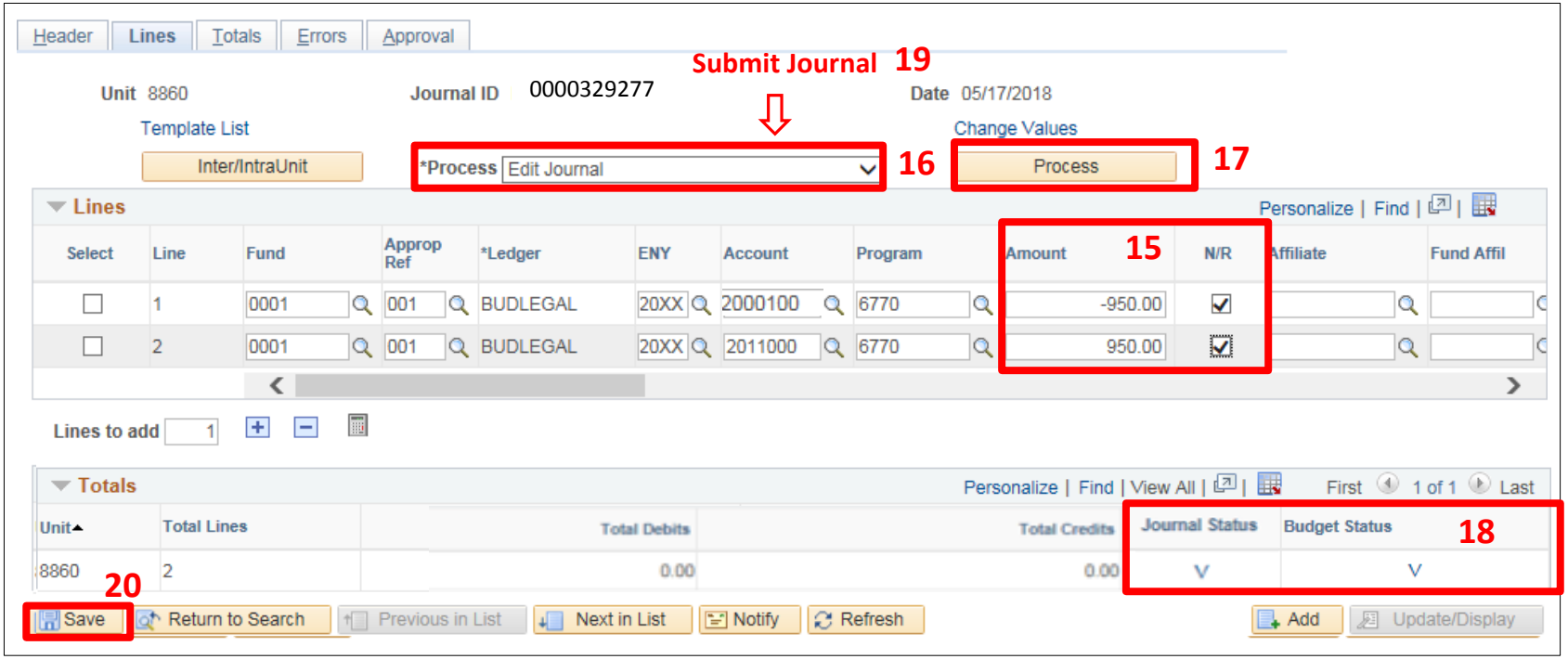
15 – Verify Entries are reversed. The journal lines should be the same as the original accrual journal except the signs (+/-) are reversed for all the amounts. The "N/R" column should be checked.

16 – *Process: Select **Edit Journal**

17 – Click **Process**

18 – The **Journal Status** and **Budget Status** will show Valid (V)

19 – *Process: Select **Submit Journal** for approval. Click **Process**.

20 – Click **Save**.

21 – After the journal is approved, journal will post overnight.