CMSW.10.2 Enter and Process Journals

Revision History

Version	Date	Revision Notes
1.0	05/27/2020	Accepted Version
1.1	08/13/2020	Minor Updates Approved as Tier 0 Decision

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Business Process Overview

The Enter and Process Journals business process addresses how to create and post journal entries within the General Ledger (GL). The GL is the module, within Florida PALM, to record, summarize, and report financial data.

Journals are created via an online journal, using the spreadsheet upload tool, or imported from external systems. The GL reflects summarized entries from source modules within Florida PALM. Agencies will use GL journals for Trust Fund disinvesting, accruals, and corrections as needed.

The business subprocesses included are:

- 10.2.1 Create and Approve Journals
- 10.2.2 Edit Check
- 10.2.3 Source Module Journal Entry

Dependencies and Constraints

- Investment transactions are cash and budget checked in Central FLAIR prior to being interfaced to Florida PALM.
- Disinvestment transactions originate in Florida PALM and will go through a cash investment balance check prior to cash being returned to the fund.
- GL journals are subject to approval workflow, based upon the needs of the agency, prior to posting the journal.

Business Process Flow Details

Table 1: Process Steps Included on CMSW Business Process Model Flow

CMSW.10.2.1 – Create and Approve Journals		
Swim Lanes – Definition	**DFS GL Journal Approver:** Treasury role responsible for approving redistribution journals **GL Journal Approver:** Agency role responsible for approving journals **GL Journal Processor:** Role responsible for creating journals subject to audit	
Process Step ID	**Process Step Title**	**Description of Process**
1	Prepare to Record Journal	Requestors provide GL journal requests and supporting documentation to the GL Journal Processor through established agency processes. The GL Journal Processor receives the request and reviews the supporting documentation. Journals are created for disinvestment transactions as detailed in CMSW.80.2.1. The GL journal can be created using three different methods: direct online journal through Florida PALM, spreadsheet upload tool in Florida PALM, or importing from

Process Step ID	Process Step Title	Description of Process
		an external system. Florida PALM Financial source modules also create GL journals through an automated process.
2	Prepare Journal Using Spreadsheet Upload	Using the spreadsheet upload tool, which is based on Microsoft's Excel application, the GL Journal Processor inputs necessary transactional information into the template. The spreadsheet template contains prepopulated ChartField column headers and allows the GL Journal Processor to quickly create a journal with many lines.
3	Import Spreadsheet Journal	Once a journal is prepared using the spreadsheet upload tool, the journal is imported to Florida PALM.
4	Create/ Modify Journal	Successful imports or online entries within Florida PALM create GL journals. CMS Wave imports are detailed in CMSW.10.3.2; CMSW.80.2.1; CMSW.70.5; and CMSW.70.7.1. If errors occur, the GL Journal Processor reviews the Journals with Errors report for further information. Before posting to the GL, the journal must go through the Edit Check process to verify that the ChartField values and combinations are valid, the journal is balanced, and the appropriate entries are generated. If the journal passes Edit Check, it continues processing. If the journal does not pass Edit Check, the GL Journal Processor reviews the Journals with Errors report and corrects the issue. A cash investment balance check is run on investment transactions interfaced into Florida PALM in order to increase the available balance of investments.
5	Route for Approval	A valid journal, which results from a successful Edit Check routes to the GL Journal Approver.
6	Deny Journal and Recommend Deletion	If a journal is denied, the GL Journal Approver decides if the journal is needed. If not, the GL Journal Approver denies the journal and enters a comment to recommend journal deletion. If the journal is needed, the journal routes to the originating GL Journal Processor for modification.
7	Delete Journal	The GL Journal Processor reviews the journal and deletes according to recommendation entered by the GL Journal Approver. The deleted journal appears on the Deleted Journals report.
8	Approve Journal	Journals for disinvestments appear in the GL Journal Approver's queue via workflow. The GL Journal Approver reviews the journal to decide if the journal is approved or denied. All other journals are systematically approved and subject to an investment balance check.

Process Step ID	Process Step Title	Description of Process
		If the journal is approved, the journal is subject to an investment balance check. The invested balance check compares the journal to the available invested balance. If the available invested balance is sufficient to cover the journal amount, the journal continues processing. If a sufficient invested balance does not exist, the journal fails the invested balance check. Investment balance check exceptions are detailed in the CMSW.80.1.2 Invested Balance Checking process.
9	Approve Journal	If the journal is a redistribution, the journal is routed to the DFS GL Journal Approver for review and approval. Approved redistribution journals are subject to an investment balance check. The invested balance check compares the journal to the available invested balance. If the available invested balance is sufficient to cover the journal amount, the journal continues processing. If a sufficient invested balance does not exist, the journal fails the invested balance check. Investment balance check exceptions are detailed in the CMSW.80.1.2 Invested Balance Checking process.
10	Post Journal	Valid and approved journals are posted manually, nightly via the Journal Generator process, or periodically via a scheduled systematic process. Upon posting, balances and appropriate ledgers are updated and are available for reporting purposes.

Journals originating within a source module are recorded into the GL and systematically posted via the Journal Generator process. The Journal Generator process systematically creates journals from accounting entries generated in the enabled source modules. The Journal Generator process is a scheduled process. Source Module journals skip approval within the GL module since approval processes takes place within the respective source module. |

Table 2: Process Steps Included on CMSW Business Process Model Flow

CMSW.10.2.2 – Edit Check	
Swim Lanes – Definition	**COA Maintainer:** Role responsible for reviewing and assisting with researching Edit Check error **GL Journal Processor:** Role responsible for initiating and completing the Edit Check process

Process Step ID	Process Step Title	Description of Process
1	Determine Edit Check Method	The Edit Check process is performed manually or via a systematic process. The GL Journal Processor determines the preferred method of edit checking based on the business need driving the journal.
2	Manually Trigger Edit Check	If triggered manually, the GL Journal Processor performs the Edit Check upon saving the journal.
3	Edit Check Journal	If via a systematic process, Florida PALM performs the Edit Check on a periodic basis.
4	Review Edit Errors	Upon successful completion of the Edit Check, the journal status is valid. If the journal fails the Edit Check, the transaction does not post, and the errors must be examined and corrected.
5	Correct Edit Errors	The GL Journal Processor resolves the error with assistance from a COA Maintainer, if necessary. The corrected journal goes through the Edit Check Process manually when triggered by the GL Journal Processor or systematically as part of the scheduled process.
6	Assist with Error Correction	If the GL Journal Processor is not able to resolve the error, then a COA Maintainer within their agency or within DFS is consulted to assist with error correction. For example, a ChartField value was inactivated or was not established.
7	Delete Journal	If the edit errors cannot be corrected by the GL Journal Processor or the COA Maintainer, the GL Journal Processor deletes the journal.

Table 3: Process Steps Included on CMSW Business Process Model Flow

CMSW.10.2.3 – Source Module Journal Entry		
Swim Lanes – Definition	**GL Journal Processing:** System function responsible for generating the required journal entries to update the Actuals Ledger	
Process Step ID	**Process Step Title**	**Description of Process**
1	Florida PALM Financials	Journals are created in the GL from accounting entries generated in the Florida PALM Financials source modules. Source modules within Florida PALM include: Accounts Payable, Accounts Receivable, Billing, Asset Management, Grants Management, Project Costing, Cash Management, and Deal Management. Journals from source modules are the result of an automated process.
2	Execute Journal Generator	The Journal Generator process creates journals from accounting entries from the enabled source modules. The

Process Step ID	Process Step Title	Description of Process
		Journal Generator process is scheduled to run nightly to post subsystem journals.
3	Journal Created	Once the Journal Generator process runs, the journal is created and posted in the GL without any additional approval.

Ledger Impacts

Table 4: Ledger Impacts Included on CMSW Business Process Model Flow

Ledger Impact ID	Ledger - Ledger Impact Title	Ledger Impact Description
LI1	Actuals Ledger – Investment Journal Or Actuals Ledger – Disinvestment Journal	Decrease cash/investment in ChartField String 1 Increase cash/investment in ChartField String 2 Or Decrease cash/investment in ChartField String 1 Increase cash/investment in ChartField String 2

Reports

Table 5: Reports Included on CMSW Business Process Model Flow

Report Number	Report Description	Report Frequency	Audience
R1	Journals with Errors – Journals with any type of error that requires action	Periodic	Agency, DFS
R2	Pending Journal Report – Listing of journals that are pending approval	Periodic	Agency, DFS
R3	Deleted Journals Report – Listing of all journals that were deleted	Periodic	Agency, DFS
R4	Source Module Transactional Report – Detailed report used to determine successful posting and exception handling of source module transactions	Periodic	Agency, DFS