

CW.10.2 Enter and Process Journals

Revision History

Version	Date	Revision Notes
1.0	10/19/2020	Accepted Version

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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, imported from external systems or interfaced from Departmental FLAIR. The GL reflects summarized entries from source modules within Florida PALM. Agencies enter GL journals for Trust Fund disinvesting 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

- Designated users within agencies have access to the General Ledger (GL) to make direct updates.
- Florida PALM receives interfaced journal transfers and revenue transfers from Departmental FLAIR.
- Extracts of Florida PALM data are available for users in the Florida PALM Chart of Accounts structure.
- Agencies access Florida PALM to run Inter/Intraunit Journal Entry reports.
- Agencies reconcile Florida PALM posted balances to Departmental FLAIR and manage reconciling items needing Departmental FLAIR updates.

Business Process Flow Details

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

CW.10.2.1 – Create and Approve Journals		
Process Step ID	Process Step Title	Description of Process
Swim Lanes – Definition Agency GL Journal Approver: Agency role responsible for approving journals Agency GL Journal Processor: Role responsible for creating journals subject to audit DFS GL Journal Approver: DFS role responsible for final approval of journal entries		
1	Prepare to Record Journal	Requestors provide GL journal requests and supporting documentation to the Agency GL Journal Processor through established agency processes. The Agency GL Journal Processor receives the request and reviews the supporting documentation. DFS can process GL journals

Process Step ID	Process Step Title	Description of Process
		<p>on behalf of agencies with sufficient supporting documentation.</p> <p>The GL journal can be created using four different methods: direct online journal through Florida PALM, spreadsheet upload tool in Florida PALM, importing from an external system, or interfaced from Departmental FLAIR. Florida PALM Financial source modules also create GL journals through an automated process.</p>
2	Prepare Journal Using Spreadsheet Upload	Using the spreadsheet upload tool, which is based on Microsoft's Excel application, the Agency GL Journal Processor inputs necessary transactional information into the template. The spreadsheet template contains prepopulated ChartField column headers and allows the Agency 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	External System Journals	Journals are also imported into Florida PALM from external systems.
5	Revenue Transfer Data	Departmental FLAIR extracts revenue transfer data to be recorded in Florida PALM. An automated process loads the Revenue Transfer Data.
6	Journal Transfer Data	Departmental FLAIR extracts JT voucher data to be recorded in Florida PALM as journals. Departmental FLAIR extracts include Journal Transfer vouchers for GR service Charge payments as referenced in CW.80.2.4 GR Service Charge payments. An automated process loads the Journal Transfer Data.
7	Create/Modify Journal	<p>Successful imports or online entries within Florida PALM create GL journals. Central Wave imports are detailed in CW.10.3.2 Perform Allocations; CW.80.2.1 Monitor Trust Fund Cash Balance; and CW.70.7.1 Manage SPIA Balances.</p> <p>If errors occur, the Agency GL Journal Processor reviews the Journals with Errors report for further information.</p> <p>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</p>

Process Step ID	Process Step Title	Description of Process
		<p>with Errors report and corrects the issue as outlined in CW 10.2.2.</p> <p>GL Journals are subject to Budget Checked as detailed in CW.20.2.</p> <p>Upon passing Budget Check, Journals are accessed to determine if further review is required. If further review is not required, journals are accessed to determine auto post requirements. Journals that can be auto posted are cashed checked as outlined in CW.80.1.1.</p>
8	Route for Approval	<p>Journals which pass Budget Check and need further approval are routed to the Agency GL Journal Approver for review. Journals approved by the Agency GL Journal Approver are determined if it is subject to Audit.</p> <p>If the Journal Entry is subject to audit, the Journal is routed to DFS for audit review and approval. DFS reviews the supporting documentation to determine if the Journal Entry is approved or denied.</p>
9	Delete Journal	<p>Journals which have been denied approval are routed back to the Agency GL Journal Processor. The Agency GL Journal Processor assess if the journal can be modified or if deletion is required. Journals that are modified restart the GL Journal process for approval. The Agency GL Journal Processor can delete the journal if it is not needed.</p>
10	Approve Journal	<p>Journals which meet the criteria for approval by the Agency GL Journal Approver are approved. Approved journals are Cash Checked by following the process outlined in CW.80.1.1.</p>
11	Review Supporting Documentation	<p>Journals which originate in Florida PALM and Departmental FLAIR are subject to audit. Agencies review the InterUnit Journal Entry Audit Report provided by Florida PALM and attach the appropriate documentation to the journal. Agencies can also provide the supporting documentation via email. The DFS GL Journal Approver will review the documentation and determine if the journal is approved.</p>
12	Delete Audited Journal Entry	<p>The DFS GL Journal Approver notifies the agency that a journal is not approved and deletes the journal within Florida PALM.</p>
13	Deleted Revenue to Revenue Transfer	<p>The deleted journal entries are extracted from Florida PALM and uploaded to Department FLAIR which automatically updates the revenue transfer status to delete.</p>

Process Step ID	Process Step Title	Description of Process
14	Deleted Journal Transfer	The deleted Journal Entries are extracted from Florida PALM and uploaded to Departmental FLAIR to automatically reverse the appropriate transaction.
15	Approve Journal	Journals which pass the audit process are approved by the DFS GL Journal Approver. Approved journals are Cash checked by following the process outlined in CW.80.1.1.
16	Post Journal	<p>Valid and approved journals are posted manually, nightly via the Journal Generator process, or periodically via a scheduled systematic process as described in CW.10.2.3 Source Module Journal Entry. Upon posting, balances and appropriate ledgers are updated and are available for reporting purposes.</p> <p>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.</p>
17	Financial Balances for Transparency Reporting	Florida PALM provides financial balances for use by Transparency sites, on-demand and nightly.
18	Outbound Actuals Extract	Posted Journals and all detail posted in the GL is made available for external systems.
19	Outbound Detail GL Journal	Posted GL Journal granular details is available for external systems.
20	Outbound Revenue to Revenue Journals	Posted revenue to revenue journals are extracted from Florida PALM and uploaded to Departmental FLAIR. Departmental FLAIR revenue transfer status is automatically updated to reflect posted status.
21	Run InterUnit Journal Entry Report	Agency GL Journal Processor runs the Inter/Intraunit Journal Entry Report to review posted journal entries to confirm accuracy and potential required Departmental FLAIR updates.
22	Record Transaction	Agency GL Journal Processor enters the necessary transaction into Departmental FLAIR.

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

CW.10.2.2 – Edit Check		
Swim Lanes – Definition	<p>COA Maintainer: Role responsible for reviewing and assisting with researching Edit Check error</p> <p>Agency GL Journal Processor: Role responsible for initiating and completing the Edit Check process</p>	
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 Agency GL Journal Processor determines the preferred method of edit checking based on the business need driving the journal. Journals created in CW.10.2.1 follow this edit check process.
2	Manually Trigger Edit Check	If triggered manually, the Agency 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 Agency 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 Agency GL Journal Processor or the COA Maintainer, the Agency GL Journal Processor deletes the journal.

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

CW.10.2.3 – Source Module Journal Entry		
Swim Lanes – Definition	<p>GL Journal Processing: System function responsible for generating the required journal entries to update the Actuals Ledger</p>	
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.

Process Step ID	Process Step Title	Description of Process
		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 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 CW Business Process Model Flow

Ledger Impact ID	Ledger - Ledger Impact Title	Ledger Impact Description
LI1	Actuals Ledger – Investment Journal	Decrease investment in ChartField String 1 Increase cash in ChartField String 2
	Or	Or
	Actuals Ledger – Disinvestment Journal	Decrease investment in ChartField String 1 Increase cash in ChartField String 2
	Or	Or
	Actuals Ledger - Expenditure Journal Transfer	Decrease expense in ChartField String 1 Increase expense in ChartField String 2 Decrease cash in ChartField String 1 Increase cash in ChartField String 2
	Or	Or
	Actuals Ledger – Revenue to Revenue Transfer	Decrease revenue in ChartField String 1 Increase revenue in ChartField String 2 Decrease cash in ChartField String 1 Increase cash in ChartField String 2
Or	Or	
	Actuals Ledger – Establish Beginning Balance	Increase in roll-forward Cash balances
	Or	

Ledger Impact ID	Ledger - Ledger Impact Title	Ledger Impact Description
	Actuals Ledger – Interest Apportionment	Or Increase Cash in ChartField String 1 Increase Revenue in ChartField String 2
	Or Actuals Ledger – Close Fiscal Year to Establish Beginning Balance	Or Decrease expense and revenue Increase equity balances

Reports

Table 5: Reports Included on CW 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	Journals with Edit Errors – Journals specifically with edit errors that require action.	Periodic	Agency, DFS
R3	Incomplete Journals – Journals that are saved with an incomplete status.	Periodic	Agency, DFS
R4	Journals Pending My Approval – Journals that are pending approval from the current user.	Periodic	Agency, DFS
R5	Deleted Journals - Listing of all journals that were deleted.	Periodic	Agency, DFS
R6	Ledger Inquiry Report - Listing of all successfully posted journals including inter/intra journals.	Periodic	Agency, DFS
R7	InterUnit Journal Entry Report - Listing of all Inter/IntraUnit journal entries for a designated period.	Periodic	Agency, DFS
R8	Source Module Transactional Reports - Detailed reports used to determine successful posting and exception handling.	Periodic	Agency, DFS
R9	Journal Entry Audit Report - Listing of all journal entries identified for audit review.	Periodic	Agency, DFS
R10	General Ledger Journal Entries Report - Listing of posted journals by type.	Periodic	Agency, DFS

Report Number	Report Description	Report Frequency	Audience
R11	Journals Ready for Processing – Journals that are not posted but available for processing.	Periodic	Agency, DFS
R12	Journal Inquiry - Online display of requested journals.	Periodic	Agency, DFS
R13	InterUnit Transaction Reconciliation - Lists balances between InterUnit payments and InterUnit deposits to validate balances are equal.	Periodic	Agency, DFS