

NEW PROCESS FOR JOURNAL ENTRIES

In SHARE Workflow Approval Levels for Journal Entries:

- Agencies are Level 1 and Level 2 approval,
- Cash Control is Level 2 approval for BU39401,
- CAFR Unit is Level 3 approval

All Journals noted below will be processed through the CAFR Unit.

CFR, AGY and AUD journal entries impacting cash have now changed to the CSH process and must use the journal source code of CSH and use the new spreadsheet journal import process. They cannot be entered into SHARE manually anymore.

OPRs still use the OPR source code (this includes OPRs for clearing account deposits) but now follow the import process like a CSH journal entry.

All CSH and OPR journal entries are no longer created as a XML and sent to OpTrans email to be uploaded by DFA staff. These documents will be imported into SHARE by YOUR agency (initiating agency). Your agency will also be responsible for resolving journal errors and submitting the journal into SHARE. Once this is completed, the journal will go into workflow for additional approvals. The final approval step and posting of the JE is completed by the CAFR Unit.

NOTE: DoIT and DFA's HelpDesk has been reviewing all the levels for individuals to ensure the workflow will function properly. If you have any issues at your agency regarding workflow, please communicate to DFA HelpDesk immediately.

****IMPORTANT** - if your journal entry impacts cash (even if the entry is just between your own funds) you will now have to follow the new import upload process – you CANNOT enter this type of journal entry manually into SHARE directly anymore.**

New Procedure in the CAFR Unit:

- 1) Christina C'De Baca will monitor SHARE to ensure journals are going through workflow and will communicate any issues to agencies.
- 2) When supporting documentation is received by the CAFR Unit, Christina will review the journal to ensure that the correct source code, date, department, bud ref, class code, affiliate and fund affiliate are used. If there are issues, she will notify the agency of the issue and request that the agency make a correction.
- 3) For those journal without issues, Christina will route within the CAFR Unit to the appropriate CAFR Accountant assigned to the agencies for review.
 - a) OPR Transfers between agencies will be reviewed by John Severns.
- 4) CAFR Accountants will review all journal entries (CFR, CSH, AUD) within 48 hours of receipt from Christina.
 - a) CAFR Accountants review of the journal entry is to ensure proper accounting and supporting backup for the journal entry
- 5) CAFR Accountants will either:
 - a) Approve the journal entry and return to Christina for posting, or
 - b) Call or email the agency if there are any issues with the journal entry that needs to be corrected in the system, or
 - c) Reject the journal entry and send back to the agency.

New Daily Process for Agencies:

Agencies will be responsible for entering, editing and submitting for workflow approval all journals. The process of creating an XML file and emailing this file to the OpTrans email ID now is eliminated.

Agencies will now be able to view and approve any manual journal that impacts its ledger, regardless if the journal originated from another agency or internally.

Agencies should run a query at least daily to monitor all the outstanding journals waiting for approval. **NMS_GL_JRNLS_FOR_APPR_BY_BU**

****NOTE**** Running this query daily will ensure you not only see journals outstanding created by your agency but also OPRs created by another agency and are awaiting your online approval.

JOURNAL ENTRIES

DEFINING THE DIFFERENT SOURCE CODES

AGY Journal Entry Process:

These can be either imported or manually entered. **NO CASH Impacted.**

Same process as the current process (MAPs FIN 3.5).

- 1) Create the document in SHARE (either manually or via import).
- 2) Edit, submit to workflow within SHARE.
- 3) Print the journal entry and receive the appropriate signatures in your agency.
- 4) Approve and post the journal entry in SHARE.
- 5) Maintain the AGY journal at your agency.

CFR Journal Entry Process:

These can be either imported or manually entered. **NO CASH Impacted.**

As long as no cash entries in the journal, same process as the current process (MAPs FIN 3.5).

- 1) Create the document in SHARE (either manually or via import).
- 2) Submit the journal entry in SHARE.
- 3) Print the journal entry and receive the appropriate signatures in your agency.
- 4) Submit the paperwork to CAFR Unit for approval.

AUD Journal Entry Process:

THIS SOURCE CODE IS NO LONGER USED

For audit entries, they will need to be entered into Period 998.

- If they have cash lines, the source code used will be CSH.
- If there are no cash lines, the source code used will be CFR.

CSH Journal Entry Process:
(Currently CFRs and AGYs that affect your own agency)

CSH Entries are for any journal entry that impacts cash for your agency. This includes movement of monies between your own funds or subfunds. (Before these could be on a CFR – not allowed anymore).

These journals can only be imported. **CASH IS IMPACTED.**
(Note: this source code would replace some CFRs and AGYs)

- 1) Create the document in SHARE by importing only.
- 2) The Business Unit MUST be 39401.
- 3) Line #1 of the journal entry needs to have a department or it will not go into workflow.
 - a) DFA suggests that the first line needs to be a dummy line with BU 39401, account code 200000 and department of 0000000000 (ten zeros), and NO fund.
- 4) Initiator will edit the journal entry and ensure the journal status is “V” and the budget status is “V”. All errors must be resolved before the journal can be submitted and online approvals can be done.
- 5) Agency authorized personnel will submit the journal entry in SHARE. This will cause the entry to go into workflow.
- 6) If the agency changes anything regarding the journal entry, this will cause the journal to then go back into workflow and will need the approvals again in SHARE.
 - a) Even if all approvals have been obtained and the CAFR Unit wants to change an account, this will cause the entry to go back into workflow for the agency to approve in SHARE again.
- 7) The agency is required to print and get the signature of the authorized official for their state agency and send the form and supporting documentation into DFA for approval.
- 8) Cash Control will also be required to approve these entries (Level 2) before the entries can be posted in SHARE.
- 9) CAFR Unit will be the final approval and will post these entries in SHARE.

OPR Journal Entry Process:

OPR Entries are for any journal entry that impacts cash between agencies.

These can only be imported. **CASH IS IMPACTED.**

(Same source code that agencies are currently using for interagency transfers)

- 1) Create the document in SHARE by importing only.
- 2) The Business Unit MUST be 39401.
- 3) Line #1 of the journal entry needs to have a department or it will not go into workflow.
 - a) DFA suggests that the first line needs to be a dummy line with BU 39401, account code 200000 and department of 0000000000 (ten zeros), and NO fund.
- 4) Initiator will edit the journal entry and ensure the journal status is "V" and the budget status is "V". All errors must be resolved before the journal can be submitted and online approvals can be done. The initiator must select "view all" to ensure to see that all business units are in a valid/valid status.
 - a) If not in a valid/valid status, the initiator must correct the errors. This might mean contacting the other business units regarding the issue.
- 5) Agency authorized personnel will submit the journal entry in SHARE. This will cause the entry to go into workflow. (NOTE: if there is no department on line #1, this journal will NOT going into workflow and the agency will not get an error message letting them know this was not processed into workflow and it will not allow approvals to work).
 - a) If numerous agencies are affected, then this will cause the journal to go into workflow for all the agencies affected by the journal entry to do an online approval.
- 6) The initiating agency needs to email the supporting documentation to the other agencies.
 - a) Agencies are currently doing this process now when they send the OPR to the other agency for signature approval. Just continue to send the information. The signature is not required for the other agency on the form.

- b) Receiving agencies – if you have not received the supporting documentation from the other agency, please communicate to the initiating agency that you need the supporting documentation before you approve in SHARE.
- 7) If anything gets changed on the journal entry after it is submitted and entered into workflow, this will cause the journal to then go back into workflow and will need the approvals again for every agency (not just the one agency that made changes).
- b) If any changes are required by the receiving agencies, the receiving agencies must NOT make the change in SHARE but communicate to the initiating agency regarding the necessary changes so the initiating agency can do an update in the system and also can revise the paper form that is required to be submitted to DFA.
 - c) After the revisions are done in the system, the approval process in SHARE starts all over again.
 - d) Even if all approvals have been obtained and the CAFR Unit wants to change an account, this will cause the entry to go back into workflow for all agencies to approval in SHARE again.
- 8) The INITIATING agency is required to print and get the signature of the authorized official for only their state agency and send the form and supporting documentation into DFA for approval. (MAPs 3.1 amended to reflect this)
- a) Getting every CFO signature on the transfer form is no longer required.
 - b) SHARE workflow will be utilized for agency approval to replace receiving the CFO signatures on the transfer document.
 - c) CFOs are still responsible for ensuring the proper account codes are being utilized on these journal entries.
- 9) If the journal entry has numerous agencies, this journal will not be posted until ALL agencies have approved the journal entry in SHARE.
- a) The CAFR Unit will be monitoring this to ensure timeliness of posting these entries.
- 10) Cash Control will be required to approve these entries for BU39401 (Level 2) before the entries can be posted in SHARE.
- 11) CAFR Unit will be the final approval and will post these entries in SHARE.

****VERY IMPORTANT****

OPRs will NOT be backdated.

At the end of the month, DFA will accept an OPR that has been initiated and approved (has to be BOTH) in SHARE by the preparing agency. On the last day of the month, the receiving agency doesn't have to have approved the entry at this point in time for it to be allowable. The important factor is that the initiating agency entered the OPR and had it approved by their agency, in SHARE and on the paper copy.

- Do NOT create an OPR for the previous month in the following month. (Example: Today is March 1st – don't create a February 27th OPR).**
- The paper copy of the OPR still needs to be turned into DFA by the initiating agency and stamped by 5:00pm following DFA closing deadlines.**

IMPORTANT: If the journal entry has errors (by either the initiator or the recipients) and needs to be corrected, this will cause the entry to now not be submitted in time. The workflows will all start again, the original date of entry will be overwritten and this OPR will need to be now submitted for the following month.