GL332
Processing Journal Entries

Instructor Led Training

Rev 11/04/2026

Revision History

Revision Date	Summary of Changes
11/4/2026	Updated to reflect the Cardinal system upgrades.
1/12/2026	Updated applicable slides related to Submitting Journals and Posting Journals.
3/1/2025	Updated applicable slides with reference information to the new job aids (GL332 Processing Manual Journal Entries, GL333 Approving Journal Entries, and GL332 Managing Journal Entries).

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 Learning.

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

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:

- Understand the Overall Journal Entry Process
- Process a Manual Journal Entry
- Create and Upload Spreadsheet Journals

Course Objectives (continued)

After completing this course, you will be able to:

- Approve Journal Entries
- Manage Journal Entries
- Review Online Inquiries for Ledger Information and Journal Status
- Understand Cardinal Financials Insights

Agenda

1. Journal Overview
2. Creating Journals
3. Processing Journals
4. Managing Journals
5. Online Inquiries
6. Cardinal Insights

Lesson 1: Introduction

1 Journal Overview

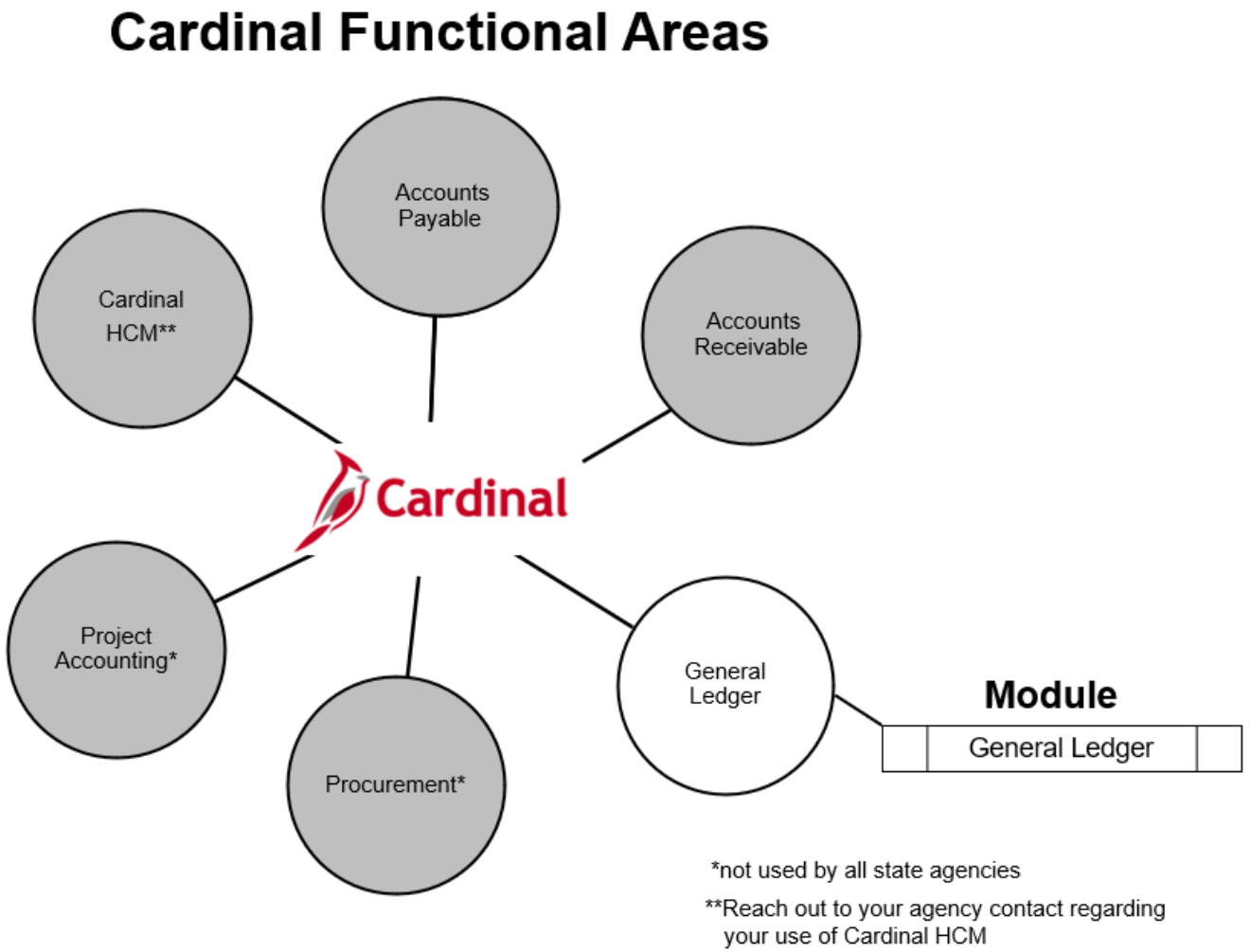
This lesson covers the following topics:

- General Ledger (GL) Overview
- Integration and Interfaces Overview
- Key Concepts

General Ledger Overview

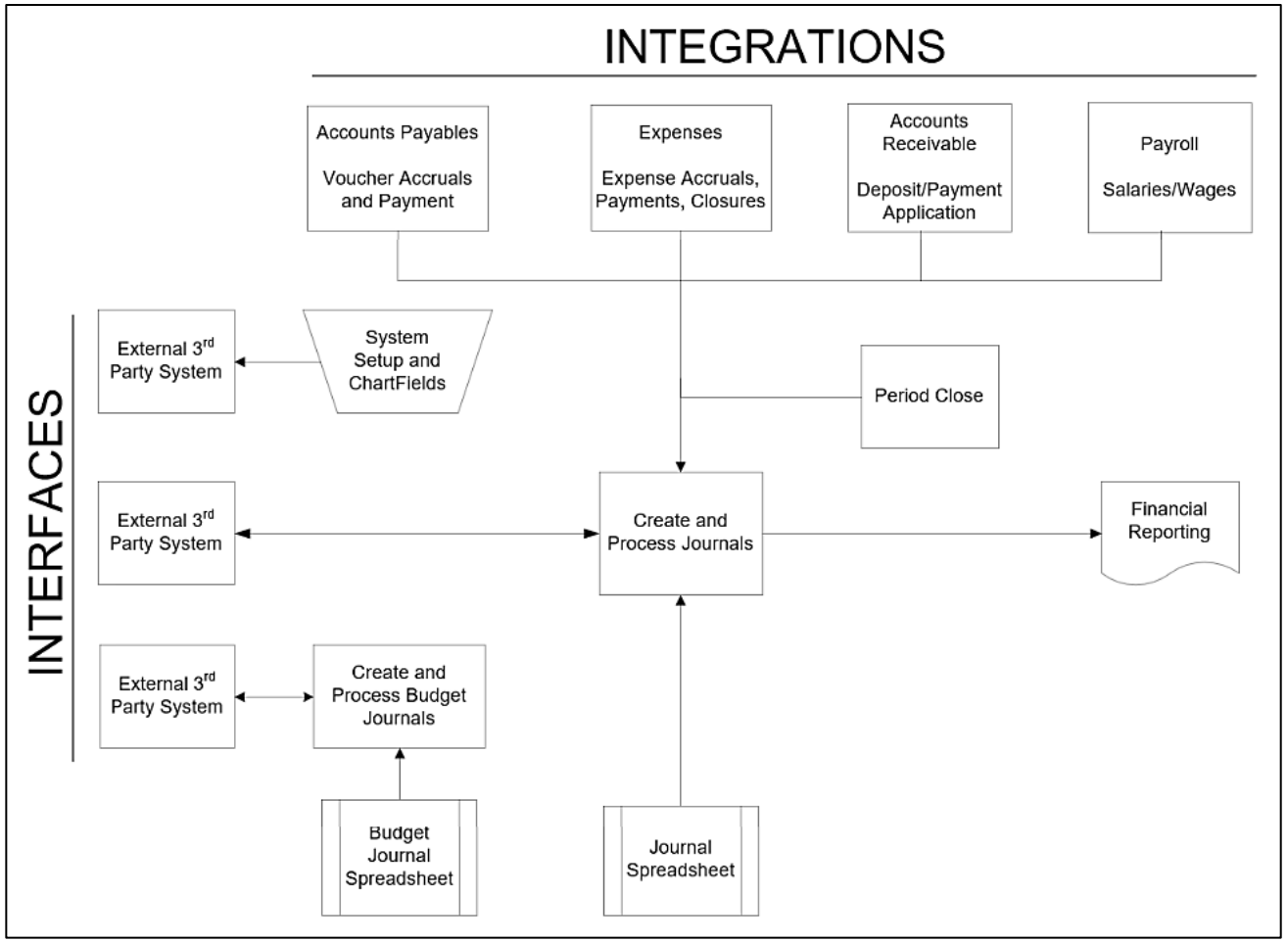
General Ledger is the functional area that establishes the financial accounts used to:

- Accumulate the results of transaction processing
- Create Budgets
- Generate Financial Statements
- Provide source financial data for reporting purposes



Integration and Interfaces

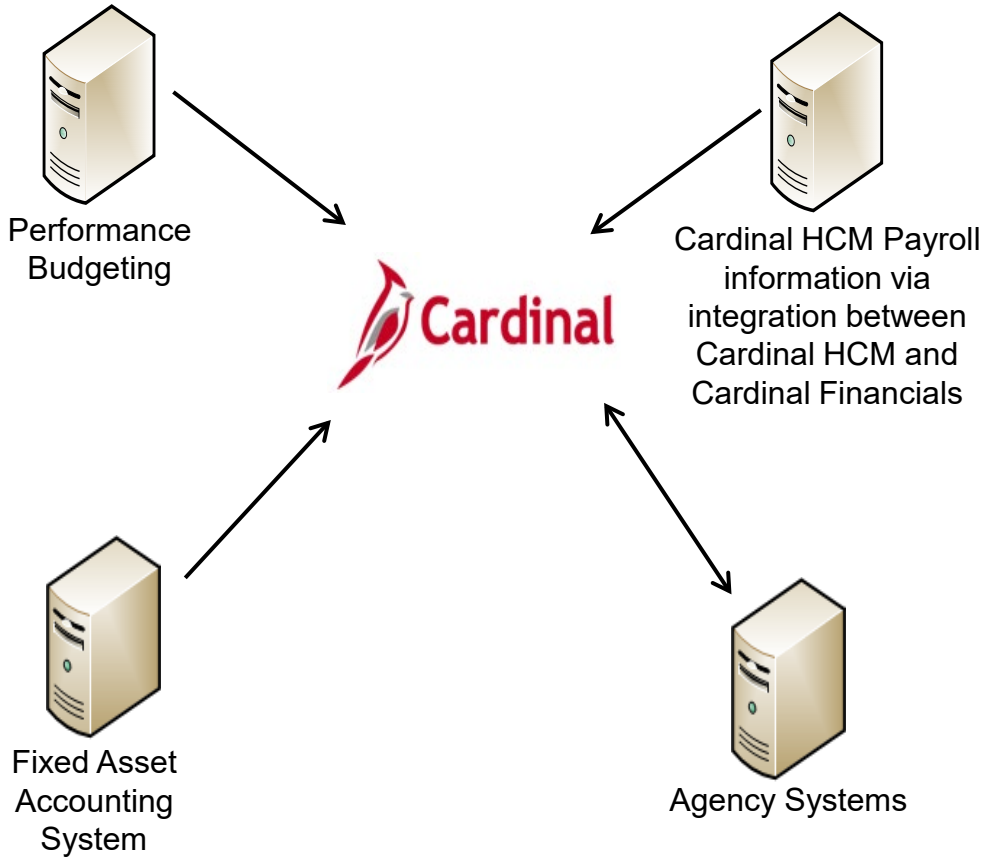
Cardinal modules, other than GL, feed different types of financial data that become Journals in the General Ledger. The General Ledger interfaces with external third-party systems that also generate Journals. This diagram depicts both interfaces with external systems as well as integrations with Accounts Payable, Expenses, Accounts Receivable and Payroll. They all provide Journal data to the General Ledger for financial reporting.



Integration and Interfaces (continued)

External Journal interfaces and integrations to the General Ledger:

- **Cardinal HCM**: Sends payroll data to the General Ledger via an integration between Cardinal HCM and Cardinal Financials.
- **Agency Financial Systems**: Cardinal receives Journal data through the Journal Upload process from external Agency financial systems through a nightly batch process. Agencies receive Journal data from Cardinal through a nightly batch process and can use the Journal data to reconcile back to their Agency system**.** Excel spreadsheets can also be uploaded into Cardinal to create Journals. They are Edit and Budget checked once they are uploaded.
- **Department of Planning and Budget**: Creates Appropriation, Allotment, Operating Plan, and Revenue Estimate Budget Journals which are sent to Cardinal.
- **Fixed Asset Accounting System (FAACS)**: Sends asset and depreciation financial activity to Cardinal for posting to the General Ledger. These are used to produce the capital asset financial disclosures for the Annual Comprehensive Financial Report (ACFR).



Key Concepts

Key concepts in Journal entry processing:

- Commitment Control enables the creation of Budgets and the ability to Budget check source transactions originating in other Cardinal modules such as Accounts Receivable (AR) – Funds Receipt, or Accounts Payable (AP). Budget checking checks the different Agency Budget Ledgers at the same time.

- Cardinal uses a double-entry accounting system. This means that every entry to a ChartField string requires an offsetting Line. The double entry has two equal and corresponding sides known as a debit and a credit. This means that every Journal transaction has at least 2 Journal Lines (i.e., Debit and Credit Lines).

- Cardinal uses various ChartField values that allow Agencies to classify transactions based on Commonwealth and Agency defined rules. For detailed information on ChartFields, see the statewide course titled **GL336 General Ledger Maintenance** on the Cardinal website in **Course Materials** under **Learning**.

- Cardinal allows the use of SpeedTypes to automatically populate ChartFields on Journal entries. A SpeedType:
  - Is a single value that automatically populates a predetermined Chart of Accounts (COA) value string, such as Fund, Program, and Department
  - Provides a shortcut for frequently used ChartField combinations
  - Allows users to enter additional COA values on the associated Distribution Line and/or modify populated values
  - Can be used in General Ledger, Expenses, Accounts Receivable Direct Journals, Cardinal HCM, and Commitment Control Budget Journal entries

  Note: SpeedTypes are not utilized by all Agencies

Key Concepts (continued)

- Combination editing defines rules about which ChartField values and combinations are valid for accounting entries posted in Cardinal. Combination editing rules apply to all modules and help ensure the accuracy of the data.

- Cardinal edits all General Ledger Journals to verify they balance by Business Unit (BU), Fund, and Project to ensure that debits equal credits, and to ensure cash accounts and certain transfer accounts net to zero within the Journal.

- Manual and spreadsheet Journals are routed through workflow for approval after they pass Edit check, Budget check, and are submitted for approval. General Ledger Budget Journals (entered online or uploaded) are not routed through workflow for approval.

- An Audit Log provides users with the ability to audit documents and events that affect Journals. Example events include “Create Journal”, “Delete Journal”, “Mark to Post Journal”, and “Update Journal”.

Summary

1 Journal Overview

In this lesson, you learned:

- An overview of the General Ledger
- An overview of the Integrations and Interfaces
- General Ledger Key Concepts

Lesson 2: Introduction

2 Creating Journals

This lesson covers the following topics:

- Types of Journals
- GL WorkCenter
- Processing Manual Journal Entries
- Processing a New Manual Journal by Copying a Journal
- Creating and Uploading Spreadsheet Journals
- Completing Agency to Agency (ATA) Transfer Journals

Types of Journals

Journals may be created in several different ways:

- **Manual**: Manual Journals are created online under Journal Entry using the **Header** and **Lines** tabs.

- **Other Cardinal Modules**: For the modules below, accounting entries are created, processed, approved, edited (for ChartField validation only), and Budget checked. Journals from these Cardinal modules are created and processed through batch jobs and are fully edited before they post to the General Ledger.

  - Accounts Payable
  - Expense
  - Accounts Receivable – Funds Receipt
  - Payroll

  The Journal Generator process formats the accounting entries**,** creates the Journal(s), edit checks, and posts the Journals.

- **Inbound External Third Party and External Agency Systems**: External third-party systems and external Agency systems create files that are staged for batch processing to create Journals in the General Ledger.

- **Spreadsheet**: Spreadsheets can be used to upload Journal data. Accounting data used to create Journals can be copied into the spreadsheet template and an Excel macro creates a file that can be uploaded and used to create a Journal in Cardinal.

Create Journals: Requirements

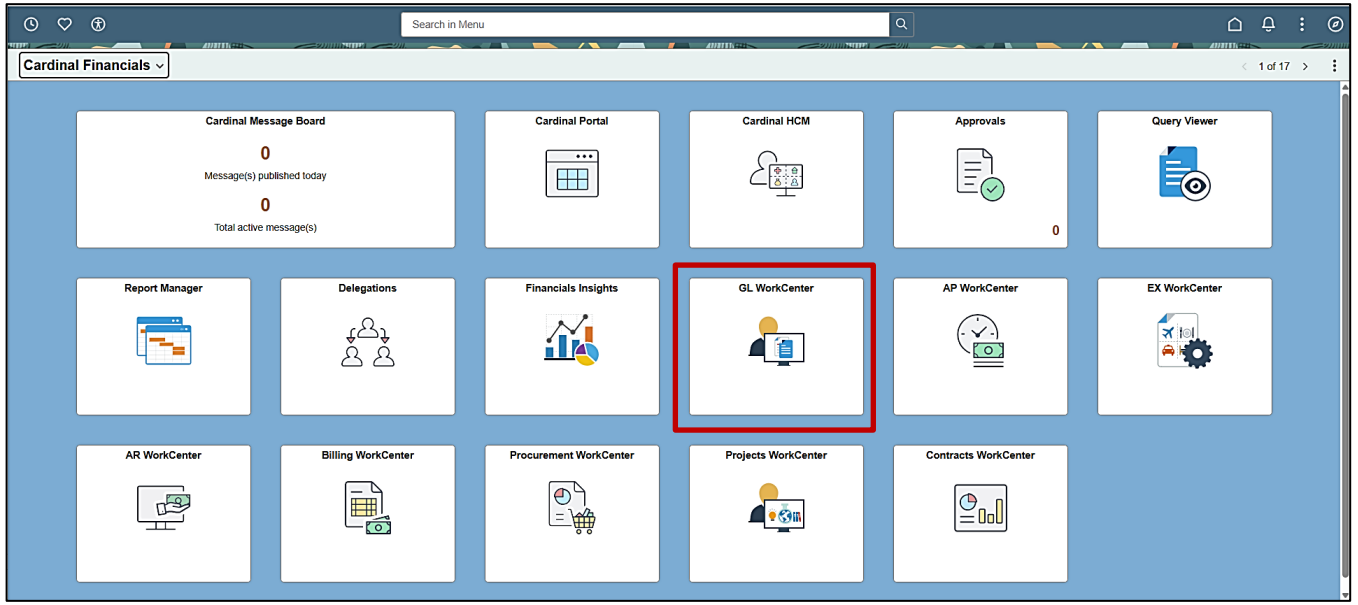
All Journal entries must meet certain requirements. Each Journal entry must:

Requirement	Key Points
Include a Header	Contains the information that identifies the Journal • Business Unit • Journal ID • Journal Date
Include at least two Journal Lines	One debit Line and one credit Line at a minimum
Balance	The sum of the debit Line(s) must equal the sum of the credit Line(s)
Include Account Information	Classifies the transaction
Be approved	Approval prior to posting to the General Ledger

GL WorkCenter

WorkCenters provide a central one-stop location for users to access daily tasks such as entering transactions, reviewing transaction errors, and approving transactions.

WorkCenters also include links to frequently used pages, queries, and reports, which minimize navigation time through menus and increase efficiency. Journal Processors & Approvers can complete most of the daily work using the GL WorkCenter.



JOB AID REFERENCE

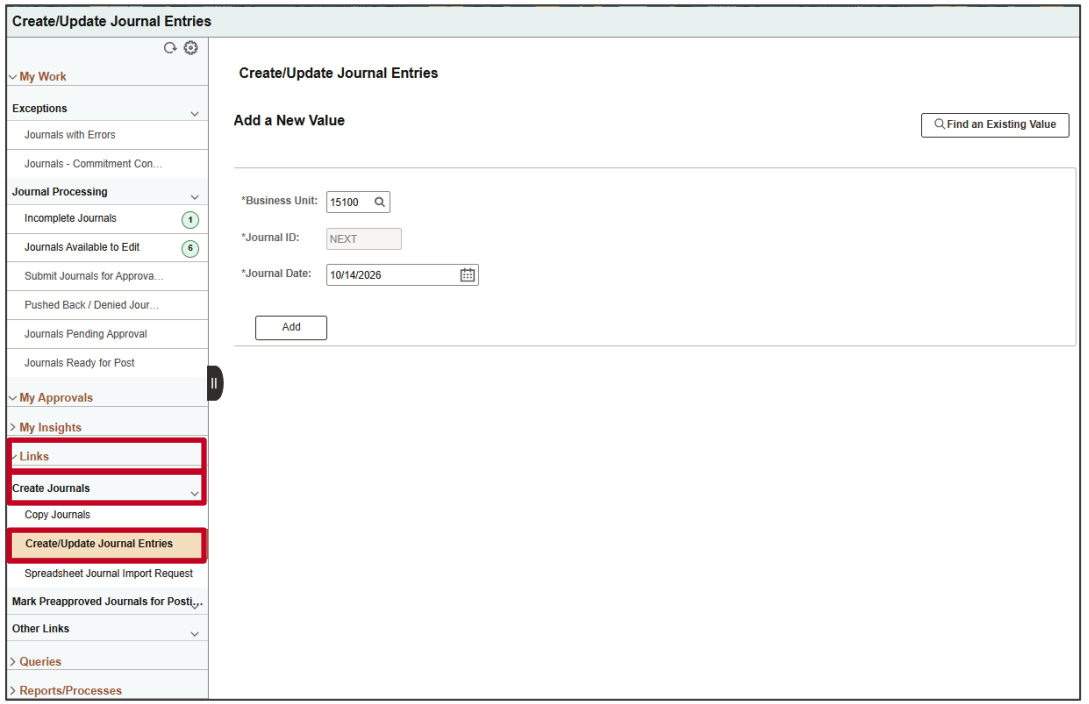
Overview of the Cardinal Financials WorkCenters

Creating Journal Entries Overview

A manual Journal is a Journal created directly online in Cardinal. Manual Journal entries are initiated from the **Create/Update Journal Entries** page. These types of Journals are often referred to as online Journals.

Navigate to the **Create/Update Journal Entries** page using the following path:

GL WorkCenter > Links > Create Journals > Create/Update Journal Entries



JOB AID REFERENCE

GL332 Creating and Managing Journal Entries

Creating a New Online Journal by Copying a Journal

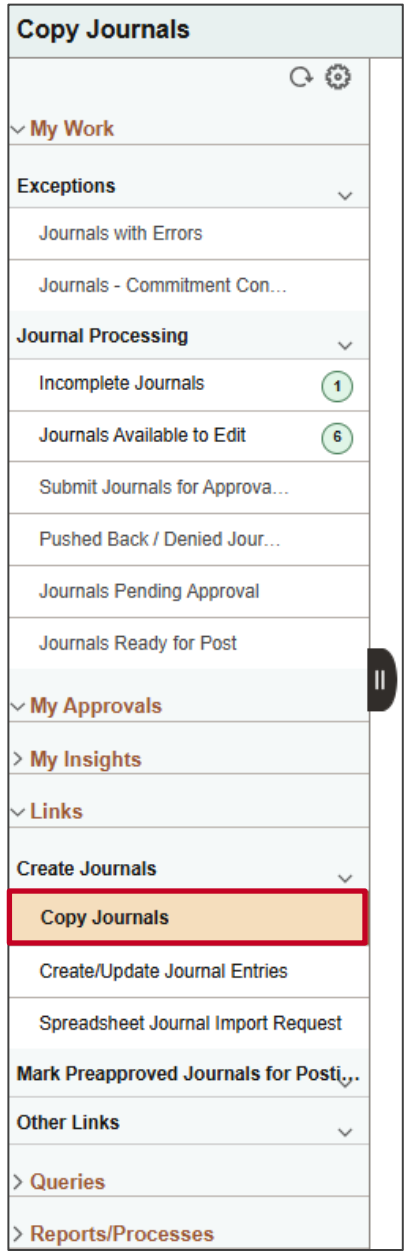
Copying a Journal can be completed two ways:

1. Processing an Online Journal by Copying a Journal from GL WorkCenter

   Users can **Copy Journals** from the General Ledger WorkCenter under **GL WorkCenter > Links > Create Journals > Copy Journals**.

2. Processing a New Online Journal by Copying a Journal from Create/Update Journal Entries

   NavBar > Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries



JOB AID REFERENCE

GL332 Creating and Managing Journal Entries

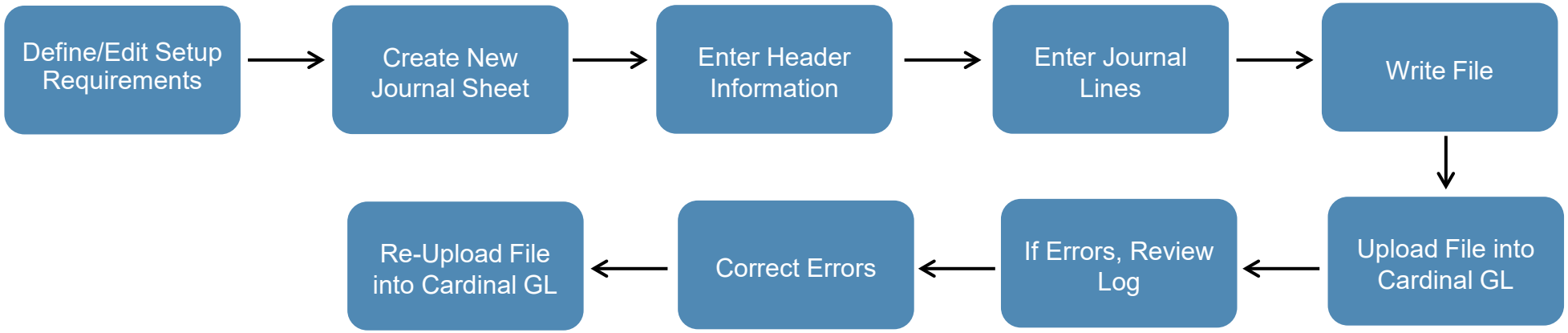
Creating and Uploading Spreadsheet Journals

Journals can also be created by uploading a spreadsheet Journal from an Excel spreadsheet.

The **JRNL1_WS.xlsm** workbook is the Cardinal Spreadsheet Journal Import user interface. This spreadsheet is used to prepare and enter Journals, group and manage Journals in Journal sheets, and import Journals into Cardinal.

The Spreadsheet Journal Import document creates a text file that can be imported into Cardinal.

Users can **Import Journals** from the General Ledger WorkCenter under **GL WorkCenter > My Work > Links > Create Journals > Spreadsheet Journal Import Request**.



JOB AID REFERENCE

GL332 Creating and Uploading Spreadsheet Journals

Agency to Agency (ATA) Transactions

Cardinal allows users with the necessary security access to transfer funds between Commonwealth of Virginia Business Units (BUs) by entering ATA Journals to record the funds transfer. Originating Business Units that lack security access to transfer funds between Business Units can create a spreadsheet Journal to record the transfer and send the text file to DOA for uploading and processing into Cardinal.

Agency to Agency (ATA) transactions involve:

- Payments for goods/services received from another COVA Agency
- Funds transfer between COVA Agencies

For transactions involving goods/services, or Tier III Higher Ed federal pass-through:

- If the Agency is disbursing funds, a Voucher is entered in Accounts Payable
- If the Agency is receiving funds, a Deposit is entered in Accounts Receivable

For transactions that do **NOT** involve goods/services or Tier III higher education federal pass-through, online ATA Journals are entered in General Ledger.

Lesson 2: Summary

2 Create Journals

In this lesson, you learned:

- Journal Types
- GL WorkCenter
- How to Create Manual Journal Entries
- How to Create a New Manual Journal by Copying a Journal
- How to Create and Upload Spreadsheet Journals
- How to Complete Agency to Agency (ATA) Transfer Journals

Lesson 3: Introduction

3 Processing Journals

This lesson covers the following topics:

- Running the Edit Check Process
- Reviewing and Correcting Edit Errors
- Running the Budget Check Process
- Reviewing and Correcting Budget Check Errors
- Submitting Journals for Approval

Edit Check Process Overview

The “Edit Journal” process ensures that:

- The Fiscal Year and accounting period are open
- ChartField values are valid
- ChartField combinations are valid
- Journals balance by Business Unit, Fund, and Project
- Total debits equal total credits
- Cash accounts and certain transfer accounts net to zero
- Control totals entered on the **Totals** tab match the actual totals for the Journal (debits, credits, number of lines)

Journals that fail the “Edit Journal” process (i.e., status of “E”) must be corrected before they can be Budget checked, approved, and posted.

Whenever a Journal is updated/corrected, the Journal status will reset to "N“ and must be edit checked again to ensure that all errors have been resolved, and the Journal is valid.

Edit Check Process Overview (continued)

Manual/Spreadsheet Journals: Manually entered and spreadsheet Journals are edited during the nightly batch process or, manually, using the online “Edit Journal” process available on the **Create/Update Journal Entries** page.

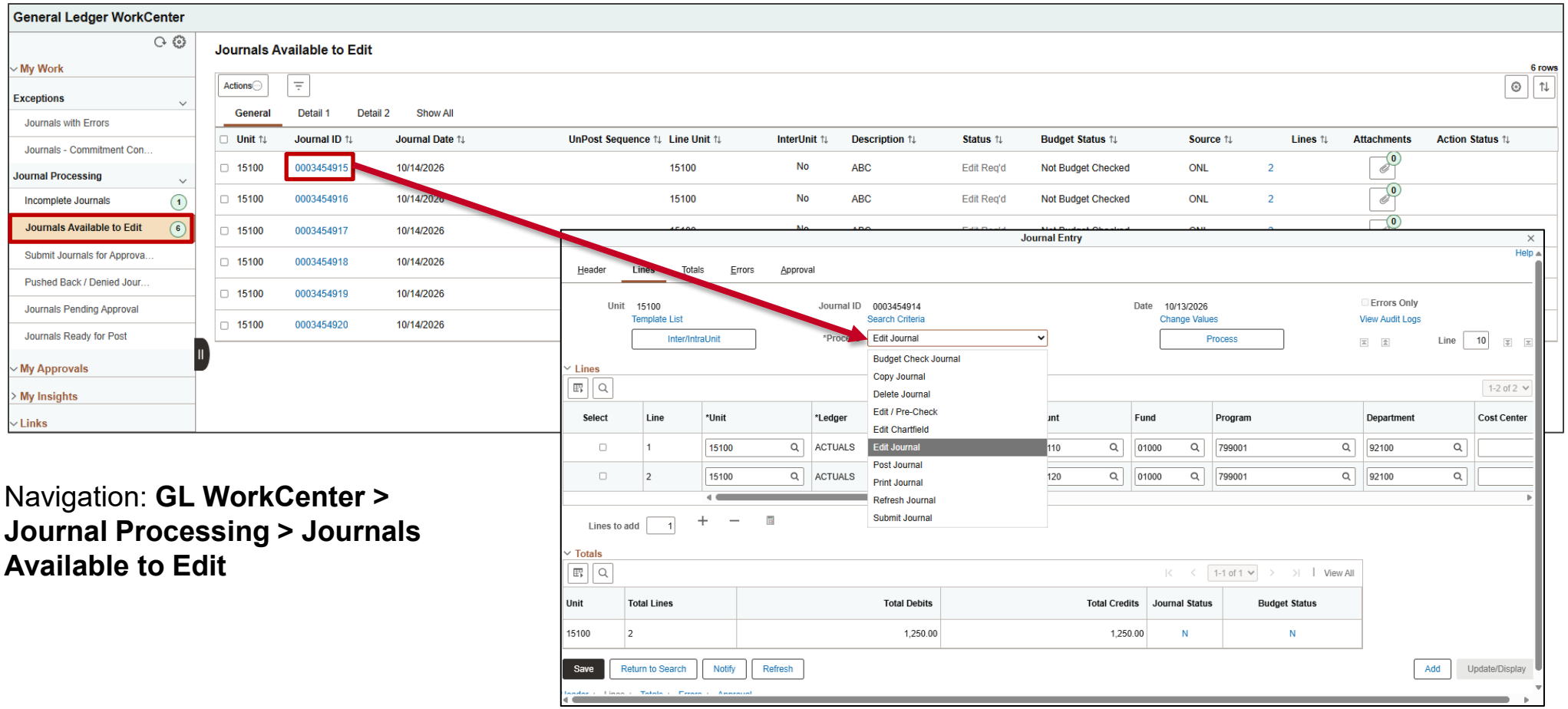
Other Cardinal Module Journals: For the modules below, accounting entries are created, processed, approved, edited (for ChartField validation only), and Budget checked. Journals from these Cardinal modules are created and processed through batch jobs and are fully edited before they post to the General Ledger.

- Accounts Payable
- Expenses
- Accounts Receivable – Funds Receipt
- Payroll

Interfaced Journals: Interfaced Journals are edited during the upload. They still go through batch edit to be updated to a “V” (Valid) status. The Agency must fix errors online in Cardinal and re-run the “Edit Journal” process for any Journals that fail the “Edit Journal” process.

Edit Check Process Overview Option 1 – Journal Entry Page

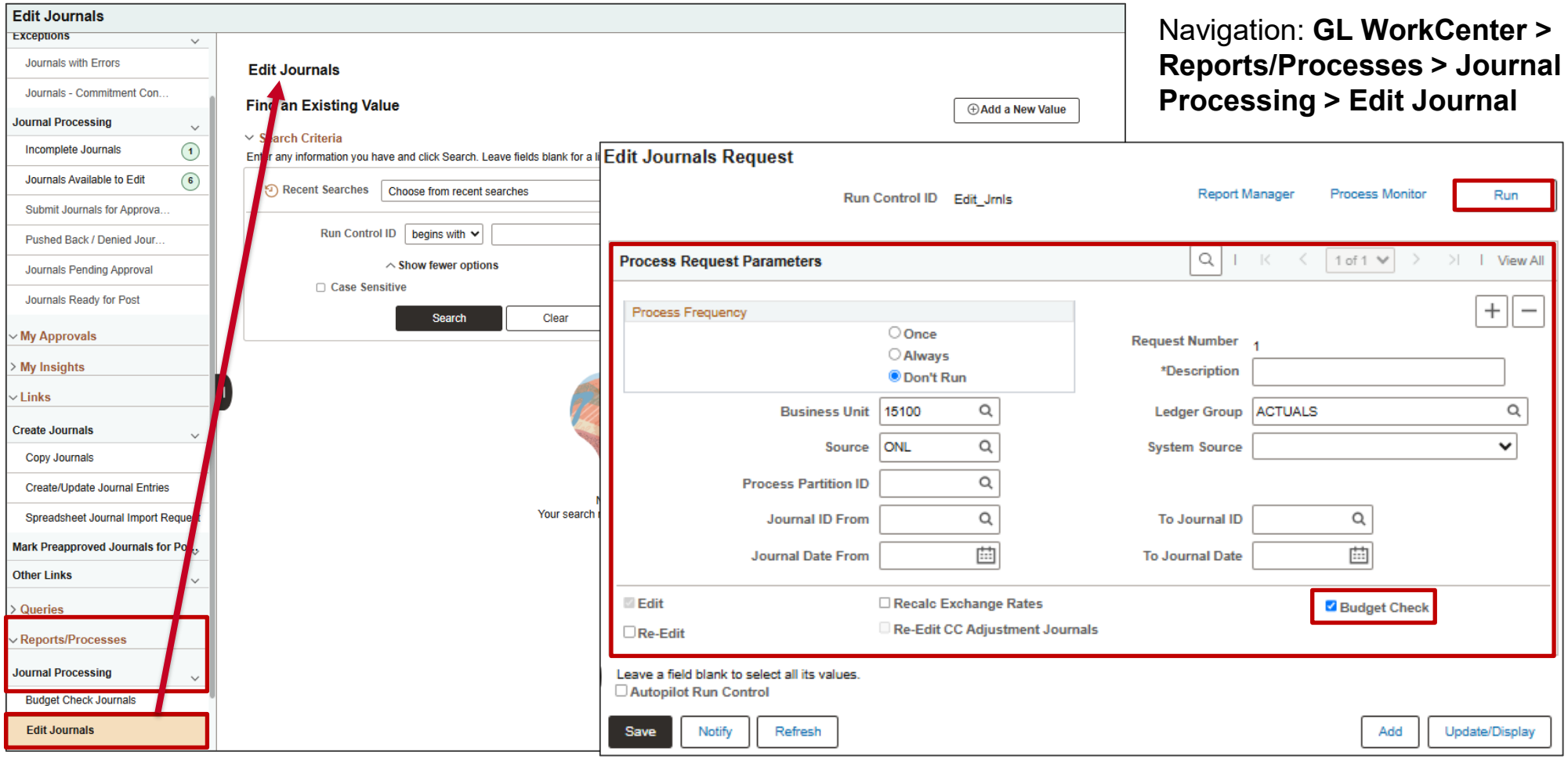
Cardinal has automatic batch processes that run each night to Edit and Budget check Journal entries. Editing and Budget Checking can also be performed manually online. All Journals must pass the **Edit Journal** process before journals can be Budget checked. Users can click the **Journals Available to Edit** button and then click a specific Journal ID that opens the **Journal Entry** page on the **Lines** tab to run the **Edit Journal** process for the selected journal. Click the **Process** button. If the selected journal passes Edit check from the **Lines** tab then it automatically will Budget check the journal. Confirm the Journal Status and Budget Status update to "V" for Valid.



Navigation: **GL WorkCenter > Journal Processing > Journals Available to Edit**

Edit Check Process Overview Option 2 – Reports/Processes to Edit Journals

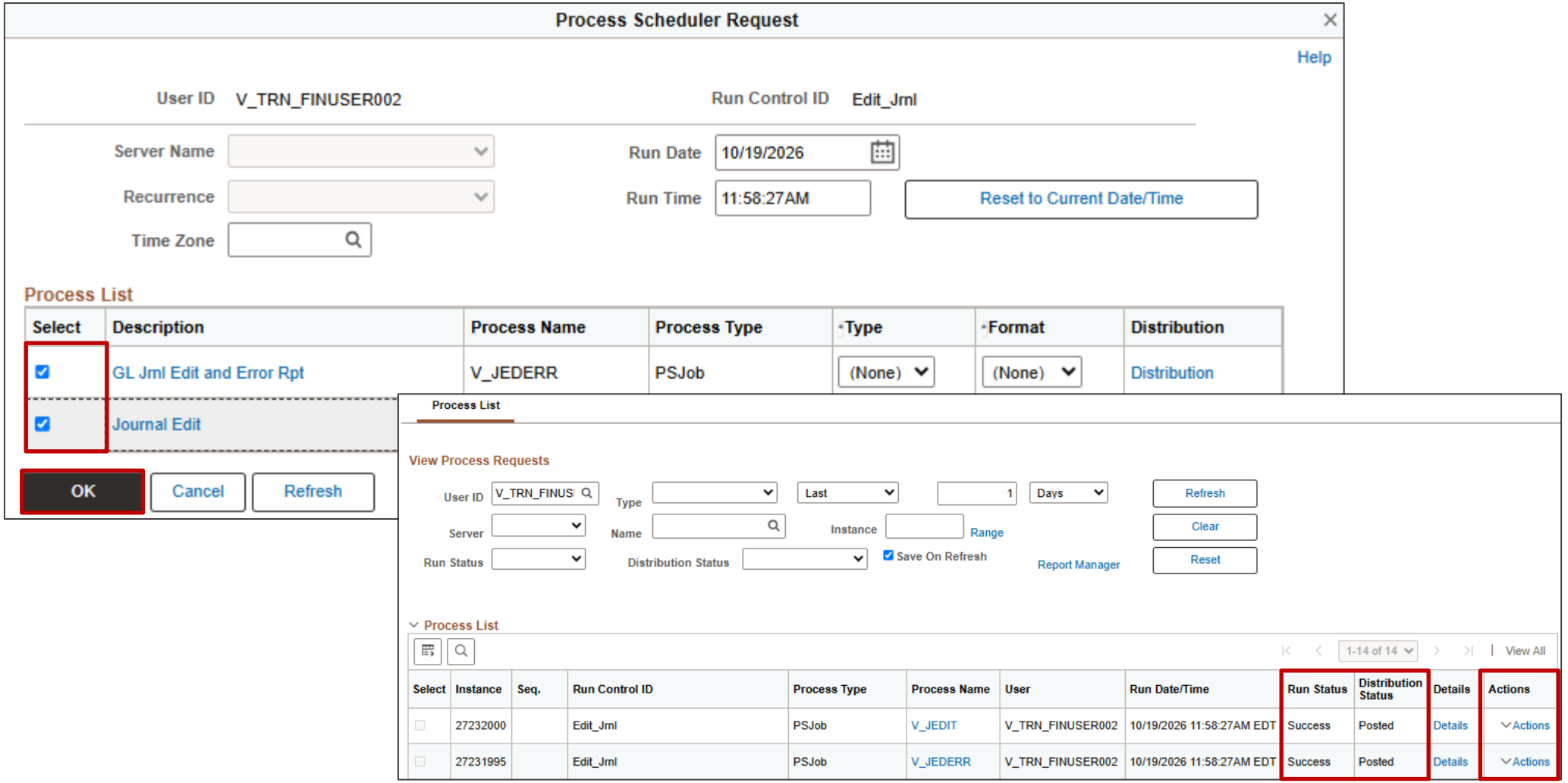
Users can select the **Edit Journals** option under **Reports/Processes > Journal Processing**. Create a Run Control ID the first time the **Edit Journals** process is run and reuse it each time. The **Edit Journal Request** tab opens. Click the “Always” radio button, select the applicable **Process Request Parameters** and click **Run** to process. Note: Users must check the **Budget Check** box to run the **Budget Check** process for journals that pass the **Edit Check** process.



Navigation: **GL WorkCenter > Reports/Processes > Journal Processing > Edit Journal**

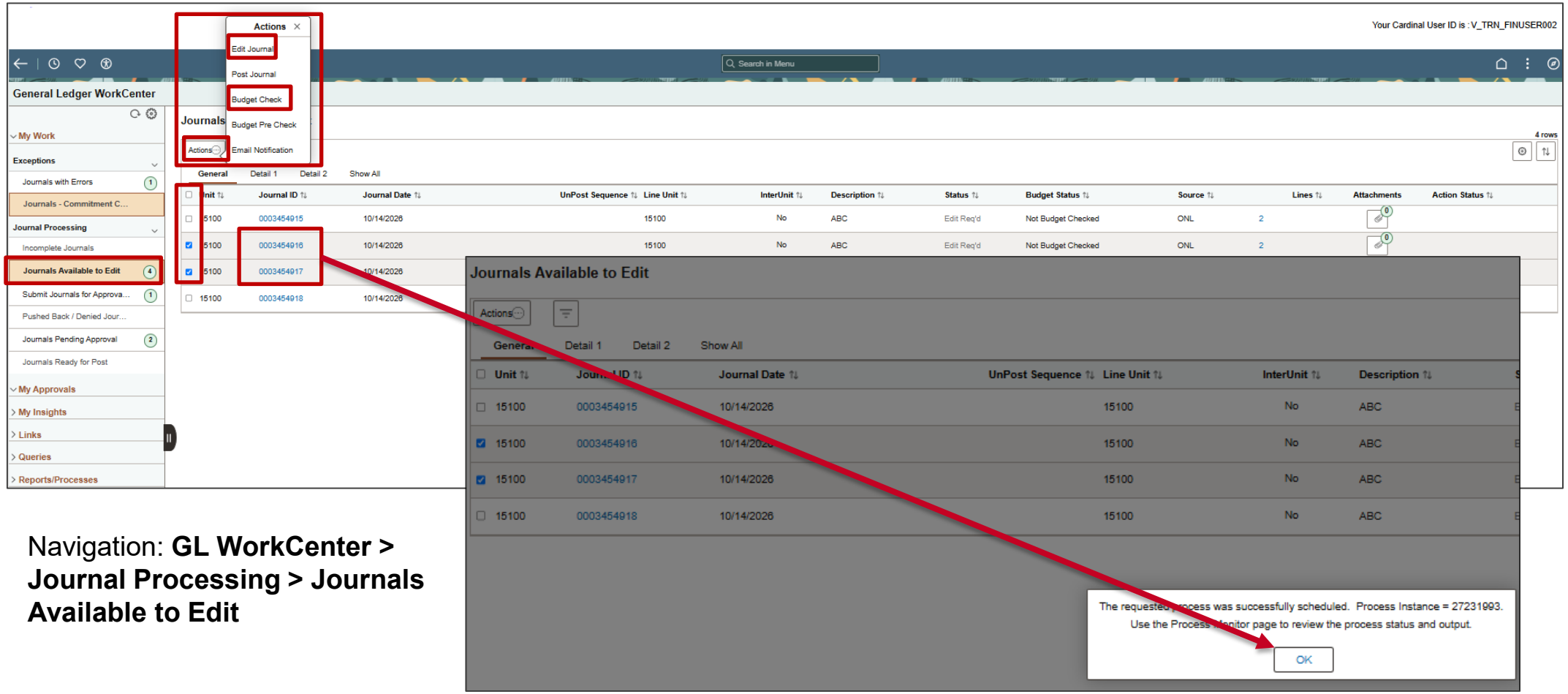
Edit Check Process Overview Option 2 (continued)

Select the **GL Jrnl Edit and Error Rpt** and **Journal Edit** checkboxes and click the **OK** button. Confirm the **Run Status** processes to “Success” and the **Distribution Status** processes to “Posted”. Click the **Actions** button to view the **Message Log** if needed.



Edit Check Process Overview Option 3

Users can click the **Journals Available to Edit** button, select the applicable checkboxes for the journals to Edit Check, click the **Actions** button and select the **Edit Journal** option to Edit Check the selected journals. Make note of the **Process Instance Number** to confirm the process completed. Once the selected journals pass the **Edit Check** process, the **Budget Check** process must be run as the next step.



Navigation: **GL WorkCenter > Journal Processing > Journals Available to Edit**

Journal Status Values when Edit checking journals

The **Journal Status** field is updated once the “Edit Journal” process completes. Journal Status values include:

Status	Description	Functional Description
N	No Status - Needs to be Edited	Journal has been saved but not yet edited.
T	Journal Entry Incomplete	Journal is incomplete, or the Journal failed the cash account or transfer account net to zero edit.
E	Error	Journal has an error(s) from edit.
V	Valid Journal	Journal has successfully completed edit and is ready for approval.
D	Deleted	Journal was deleted.
P	Posted to Ledger(s)	Journal has posted to the Ledger.
U	Unposted	Journal was unposted from the Ledger (not available).
I	Posting Incomplete	Journal posting is incomplete. A problem occurred and the Journal needs to be resubmitted for posting.

Incomplete Journal Status Overview

There are two possible reasons for the **Journal Status** of **“**T” (Incomplete):

1. Journal is incomplete. In this situation, the Journal is partially entered and saved for later completion.
    - To save a Journal as Incomplete:
        - Return to the **Header** tab and select the **Save Journal Incomplete Status** checkbox option
        - Click the **Save** button (The **Journal Status** updates to “T” upon save and the Journal is bypassed during batch processing until the checkbox option is cleared)
    - To complete the Journal:
        - Reopen and complete the Journal
        - Deselect the **Save Journal Incomplete Status** checkbox option
        - Click the **Save** button (The **Journal Status** updates to “N”)
        - Complete the normal Journal processing steps
2. Journal failed the cash account or transfer account net to zero edit or the invalid transfer account pairs edit. In this situation, the cash accounts or transfer account pairs failed to net to zero or the transfer pair is invalid.
    - Correct the Journal and deselect the **Save Journal Incomplete Status** checkbox option
    - Click the **Save** button (The **Journal Status** updates to “N”)
    - Complete the normal Journal processing steps

Journal Upload Error Report: Interfacing Agencies

For interfacing Agencies, Cardinal generates a Journal Upload Error Report nightly. This report can be accessed on the Agency's file server or can be run manually from Cardinal using the following navigation path:

NavBar > Menu > General Ledger > General Reports > Journal Upload Error Report

The Journal Upload Error Report can result in the following:

File Upload Successful:

- If the file processes successfully, the report provides the file name, upload date, and a file success status that states that the **File is Processed Successfully With No Errors**

File Upload Errors:

- If the file has errors, the report displays details for all rejected transactions
- Prior to resubmitting the file to Cardinal, rejected transactions must be reviewed and corrected by the Agency

REPORTS CATALOG

Cardinal General Ledger Reports Catalog

Budget Check Process Overview

All General Ledger Journals (manual, spreadsheet, interfaced, or external third party) must pass Budget check against established Commitment Control Budgets which are based on valid ChartField combinations and amounts. All Budget check errors must be corrected online in Cardinal. The “Budget Check Journal” process runs as part of the “Edit Journal” process, therefore, it is not necessary to run it separately unless the **Journal Header Status** field displays “V” (Valid) and the **Budget Checking Header Status** field displays “N” (Not Checked), “E” (Error), or “P” (Provisionally Valid).

Transactions that exceed controlling Budgets, such as the Appropriation or Allotment Budget, or do not have a Budget ChartField combination previously established, will not pass Budget check until the errors are corrected, or an authorized user overrides the error. DOA General Accounting may need to do an override.

Manual/Spreadsheet Journals - Spreadsheet and manually entered Journals are Budget checked during the nightly batch process, or manually online when the “Edit Journal” process is run (if there are no Edit Errors).

Other Cardinal Module Journals - Journals that originate in the modules below are Budget checked in their originating Cardinal module prior to being Journal generated to the General Ledger and are not processed through another Budget check again in General Ledger:

- Accounts Payable
- Expenses
- Accounts Receivable – Funds Receipt
- Payroll

Interfaced Journals - Journals uploaded into Cardinal through the Journal Upload process are edited during the nightly batch processing and Budget checked immediately after (if there are no Edit Errors).

Budget Status Values when Budget checking journals

The **Budget Status** field is updated to one of the following statuses once the “Budget Check Journal” process completes:

Status	Description	Functional Description
E	Error	The entry failed to pass Budget checking. Errors are exceptions that have failed Budget checking because they do not conform to the rules established for that control Budget. Some errors can be overridden. Security permissions determine who has the ability to override Budget errors.
N	Not Checked	The “Budget Check Journal” process has not processed the entry, or the entry has changed and has not been Budget checked again.
V	Valid	The Journal has successfully passed Budget checking, and the process updated the control Budget Ledger.
P	Provisionally Valid	The Budget check is valid, but the funds are not reserved. This occurs when the “Edit / Pre-Check” process is run.

Budget Check: Common Errors

The table below shows some common budget check errors and whether or not they can be overridden.

Exception	Can Exception be Overridden?	Possible Action(s)
No Budget Exists	N	ChartField values may need to be changed, or Budget may need to be created.
Budget is Closed	N	ChartField values may need to be changed, or the Journal may need to be recreated with a different Journal Date.
Exceeds Budget Tolerance (i.e., budget)	Y	Journal amount(s) may need to be changed, Budget may need to be created, or the exception may need to be overridden.
Budget is On Hold	Y	Determine if the Budget hold can be changed, change ChartField values on the Journal, or the exception may need to be overridden.

Budget Check: Common Warnings

Warnings are exceptions that do not conform to the rules of the established Budget Ledger but do not hold up Journal processing. They are in place to provide alerts to certain situations that may adversely impact the Budget and Journal processing.

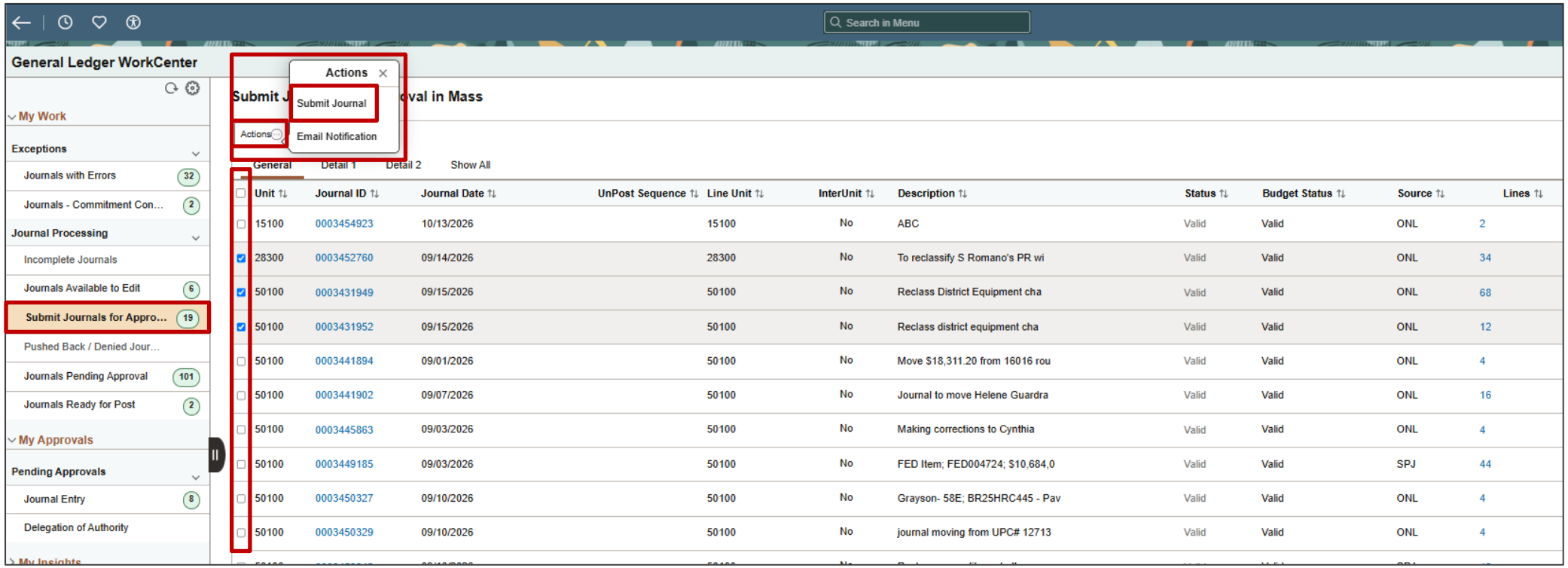
Warning Code	Warning Description	Notes
W1	Exceeds Budget but is within Tolerance	Transaction exceeds available Budget balance but is within the tolerance allowed. (Not currently used in Cardinal)
W2	Exceeds Budget, but is a Track or Non-Initial Transaction	Transaction exceeds Budget, but the control option for the control Budget definition is “Tracking with Budget” or “Tracking without Budget”. For “Tracking without Budget”, no warning is issued for detail tracking Ledger Groups. If it is not a detail tracking Ledger Group and a budget row exists, even if it is for a zero amount, a W2 warning is issued if the transaction exceeds the available spending. However, if no budget row exists, no warning is issued.

Submit Journals for Approval Overview Option 1 – Submit Journals for Approval in Mass

Only Journals that pass both Edit and Budget check can be routed for approval. If an Agency has only one approver, the Agency should have the Journal Processor submit Journals for approval. Click the **Submit Journals for Approval button**, select the checkbox for the applicable journal(s) to submit, click the **Actions** button, click **Submit Journal**.

Journals cannot be submitted and approved by the same person.

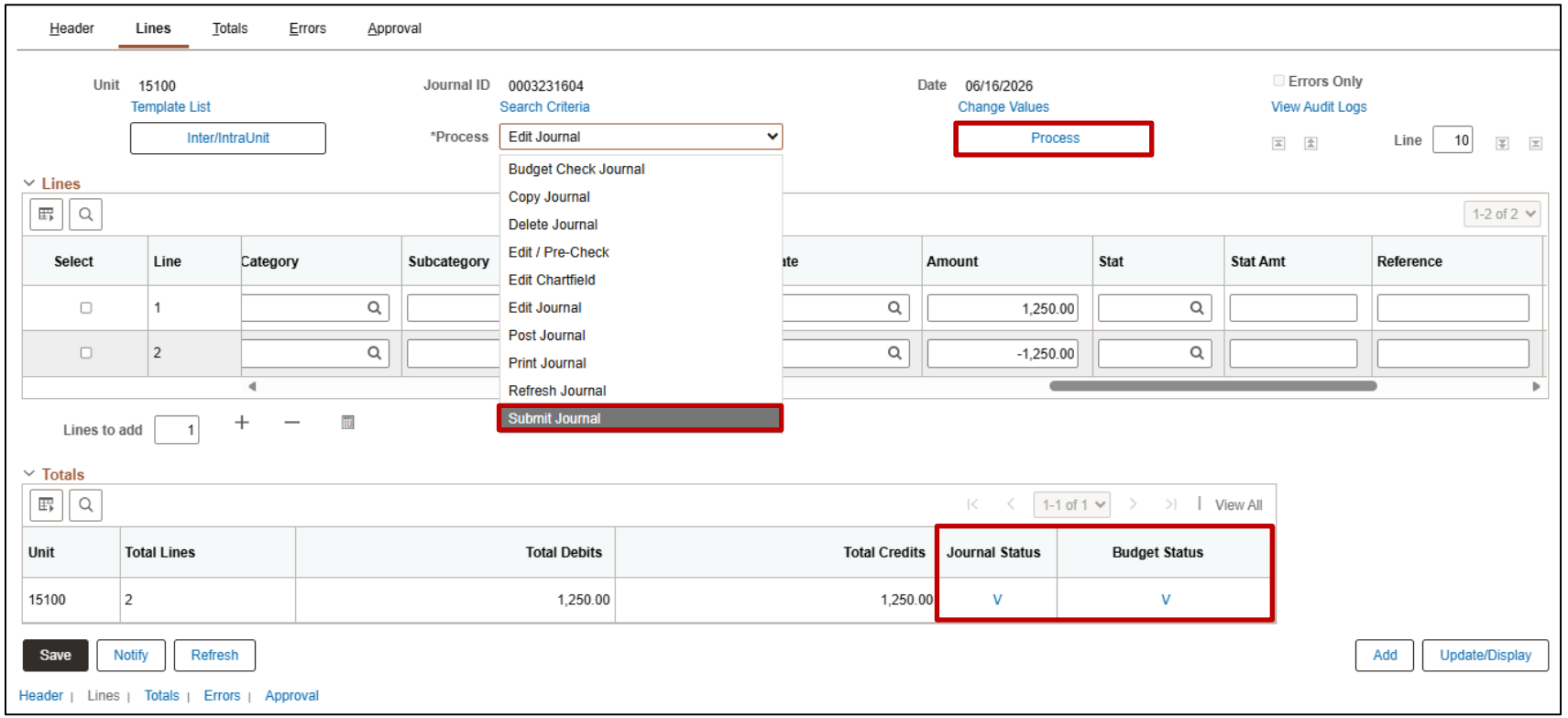
Navigation: **GL WorkCenter > Journal Processing > Submit Journals for Approval**



Submit Journals for Approval Overview Option 2 – From the Journal Entry page Lines tab

Only Journals that pass both Edit and Budget check can be routed for approval. If an Agency has only one approver, the Agency should have the Journal Processor submit Journals for approval. Navigate to the **Create/Update Journal Entries Find an Existing Value** page, search for and select the applicable journal, click the **Lines** tab, click **Submit Journal** and then click the **Process** button.

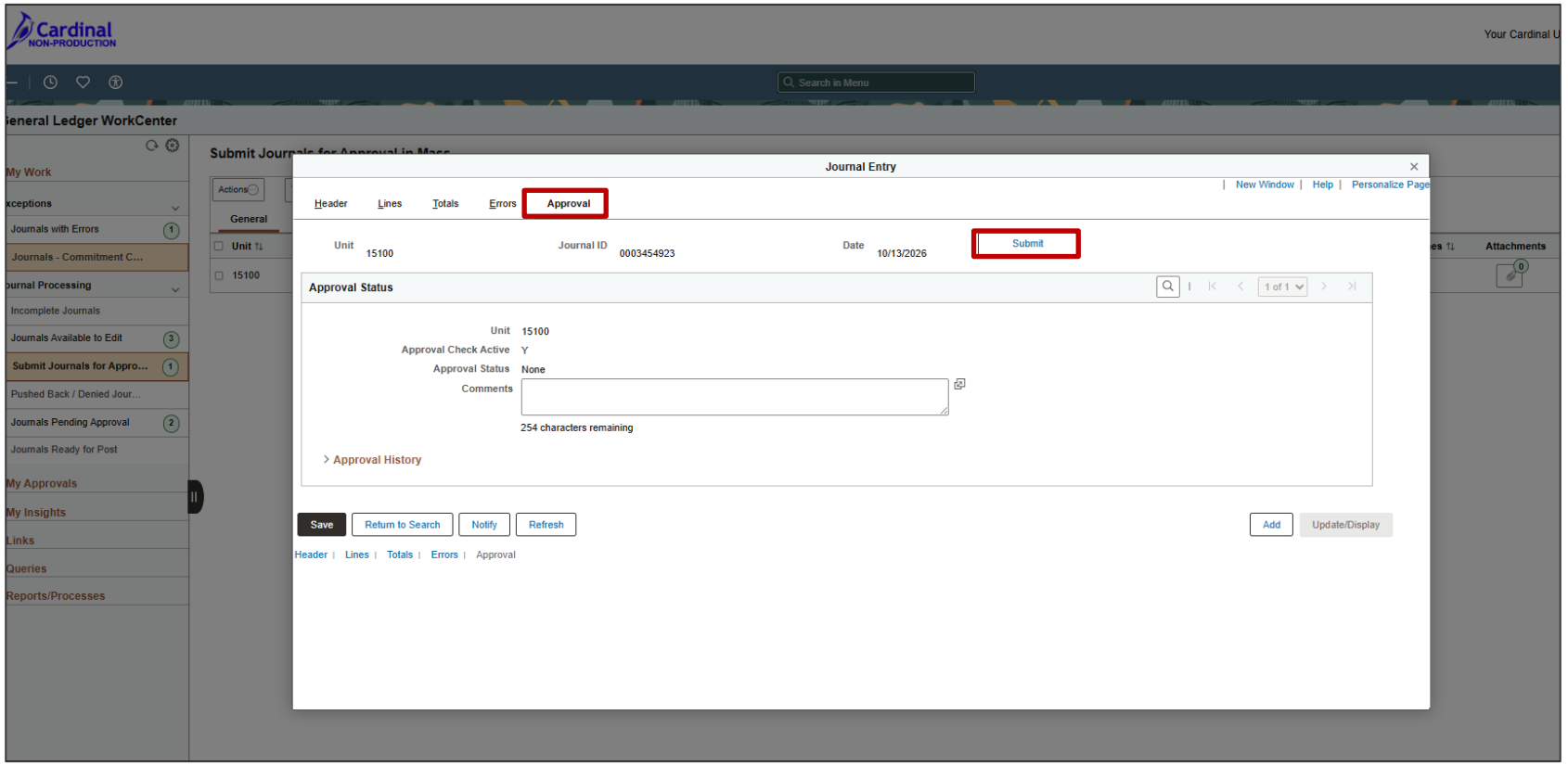
Journals cannot be submitted and approved by the same person.



Submit Journals for Approval Overview Option 3 – From the Journal Entry page Approvals tab

Only Journals that pass both Edit and Budget check can be routed for approval. If an Agency has only one approver, the Agency should have the Journal Processor submit Journals for approval. Navigate to the **Create/Update Journal Entries** page, select the applicable journal, click the **Approval** tab and then click the **Submit** button.

Journals cannot be submitted and approved by the same person.



Lesson 3: Summary

3 Processing Manual Journal Entries

In this lesson, you learned:

- How to Edit Check Journals
- How to Review and Correct Edit Errors
- How to Budget Checking Journals
- How to Review and Correct Budget Check Errors
- How to Submit Journals for Approval

Lesson 4: Introduction

4 Managing Journal Entries

This lesson covers the following topics:

- Approving Journals
- Denying and Deleting Journals
- Posting Journals

Approving Journals Overview

Once Journals are manually submitted for approval, Cardinal Workflow routes the Journal to the appropriate approver(s) for approval. All Journals must be approved before they can be posted to the General Ledger. Some Journals may require multiple levels of approval.

- Journals approved through the **Approvals** Tile or **GL WorkCenter** (under My Approvals) will post automatically upon approval.
- Journals approved directly on the **Create/Update Journal Entries** page (Approval tab) require manual posting or will post during the nightly batch process.

Manual/Spreadsheet Journals - Manual Journals and spreadsheet Journal uploads must be approved by an Agency approver in the General Ledger.

Other Cardinal Module Journals - Journals from Accounts Payable, Expenses, and Accounts Receivable – Funds Receipt are pre-approved in their modules. As a result, they do not need to be approved again in General Ledger unless they are modified online in the General Ledger.

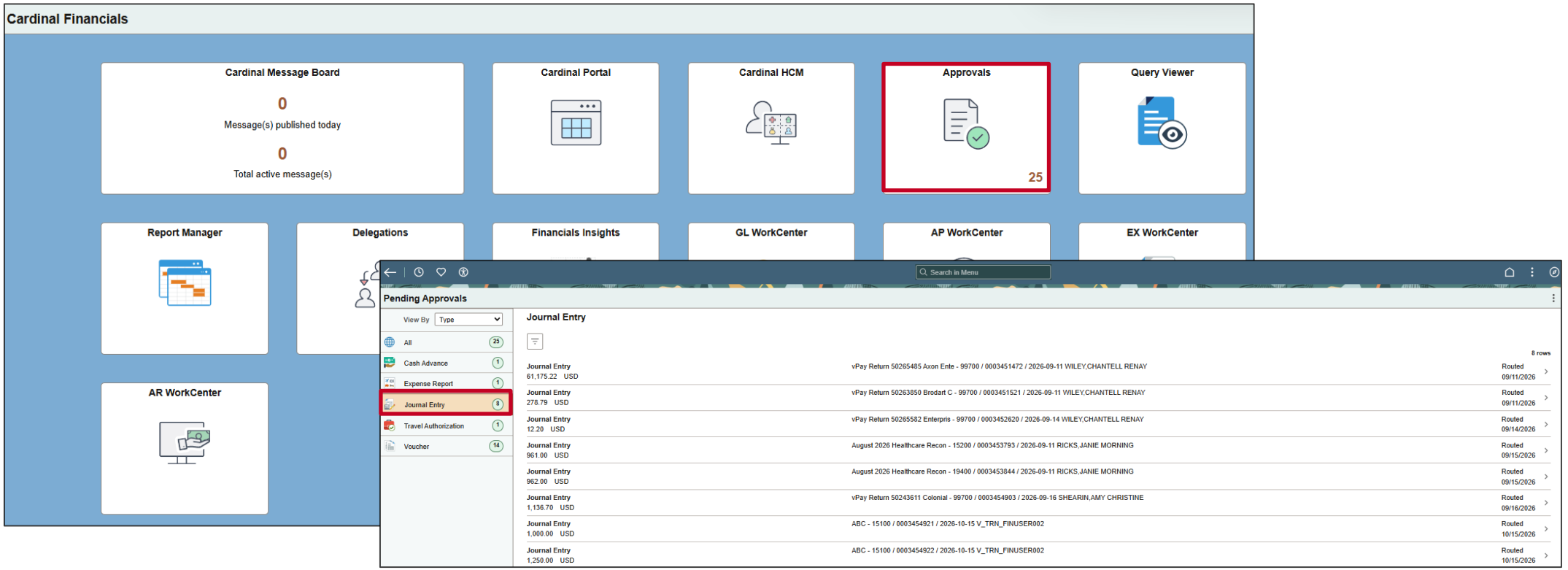
Interfaced Journals - Interfaced Journals are assumed to have already been approved in the Agency external system per the Agency's specific business processes. As a result, they generally do not need to be approved again in the General Ledger unless they are modified online in Cardinal.

- If the Journal contains capital outlay or non-exempt legal service values as identified below, the Journal routes to DOA for online approval:
    - Capital outlay Projects with a **Program** value of "998000" that have not received their environmental impact study
    - Journals with a non-exempt legal services **Account** value of "5012430"

Approving Journals: Option 1 – Approvals Tile

Journals can also be approved, denied, or placed on hold by navigating to the **Approvals** tile from the **Cardinal Financials** homepage. Click the **Journal Entry** button to display the list of journals to approve. Select the applicable journal to approve.

Navigation: **GL WorkCenter > Approvals tile > Journal Entry**

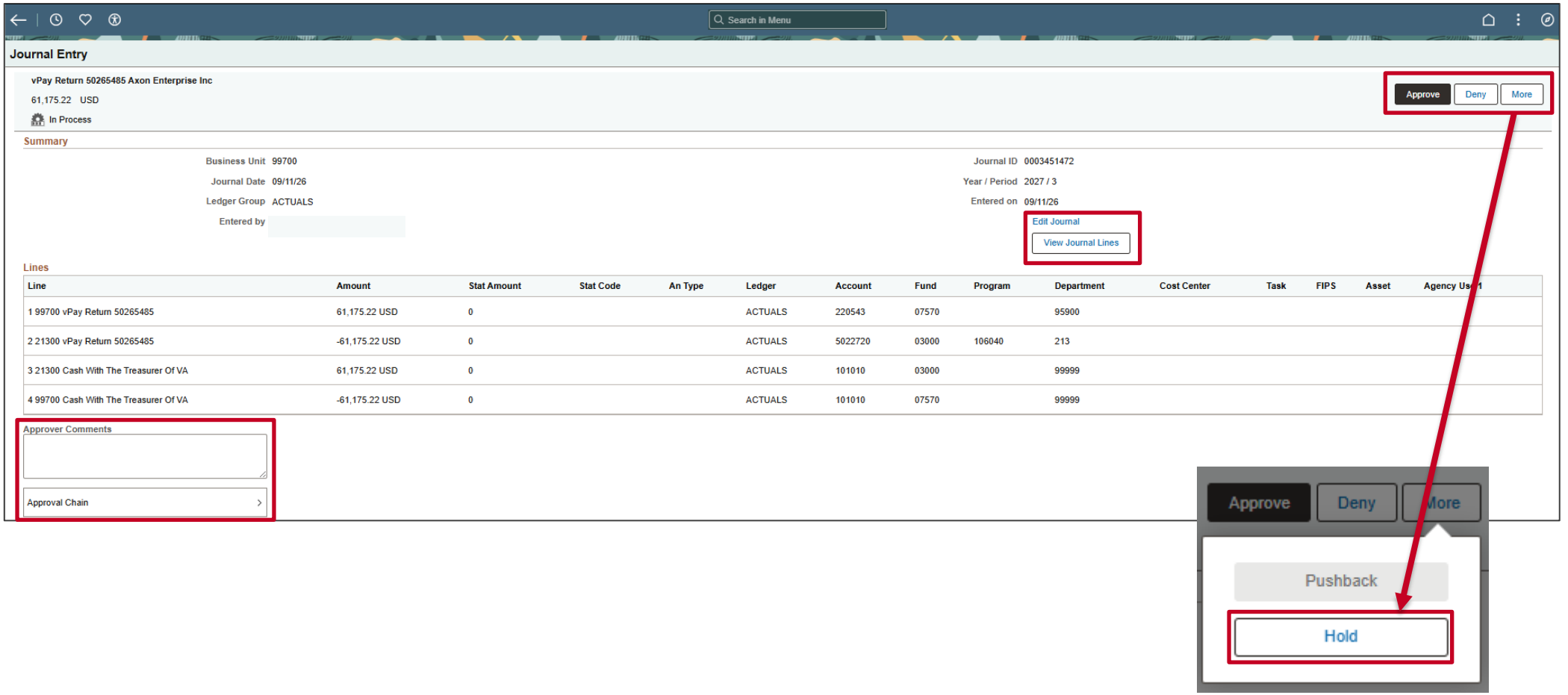


JOB AID REFERENCE

GL333 Approving and Posting Online Journal Entries

Approving Journals: Option 1 – Approvals Tile (continued)

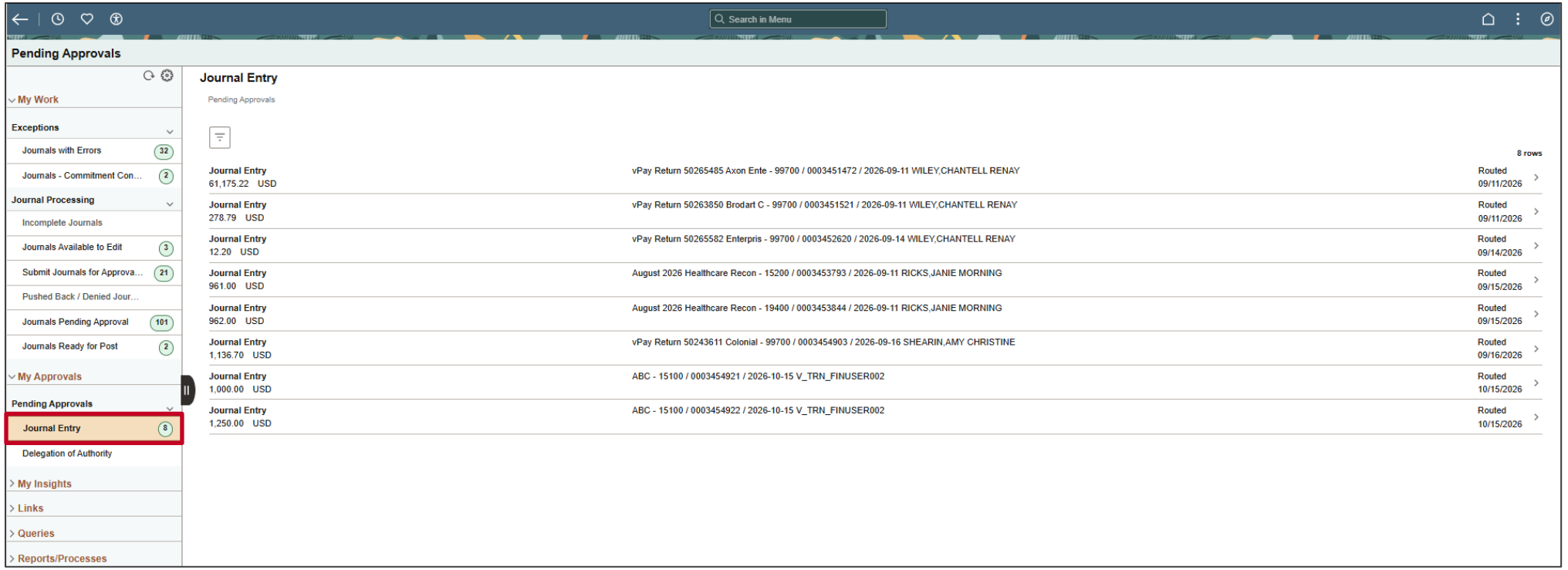
Once the applicable journal is selected, Approve, Deny or click the More button to put the journal on Hold. Consider adding Approver Comments or click the arrow button to see the Approval Chain. Approvers can also click the **Edit Journal** link or the **View Journal Lines** link.



Approving Journals: Option 2 – My Approval

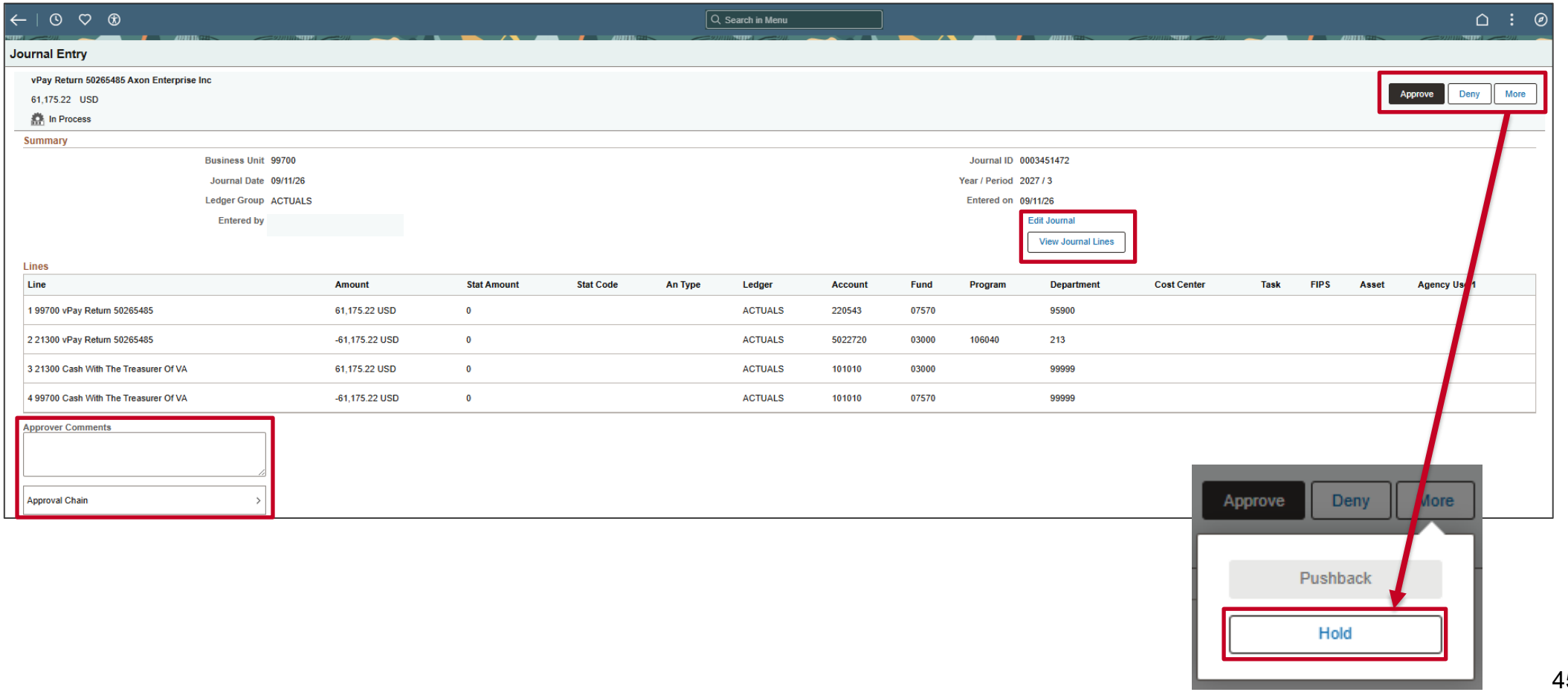
Click **My Approvals > Pending Approvals > Journal Entry** to see the list of journals to approve. Select the applicable journal to approve.

Navigation: **GL WorkCenter > My Approvals > Pending Approvals > Journal Entry**



Approving Journals: Option 2 – My Approval (continued)

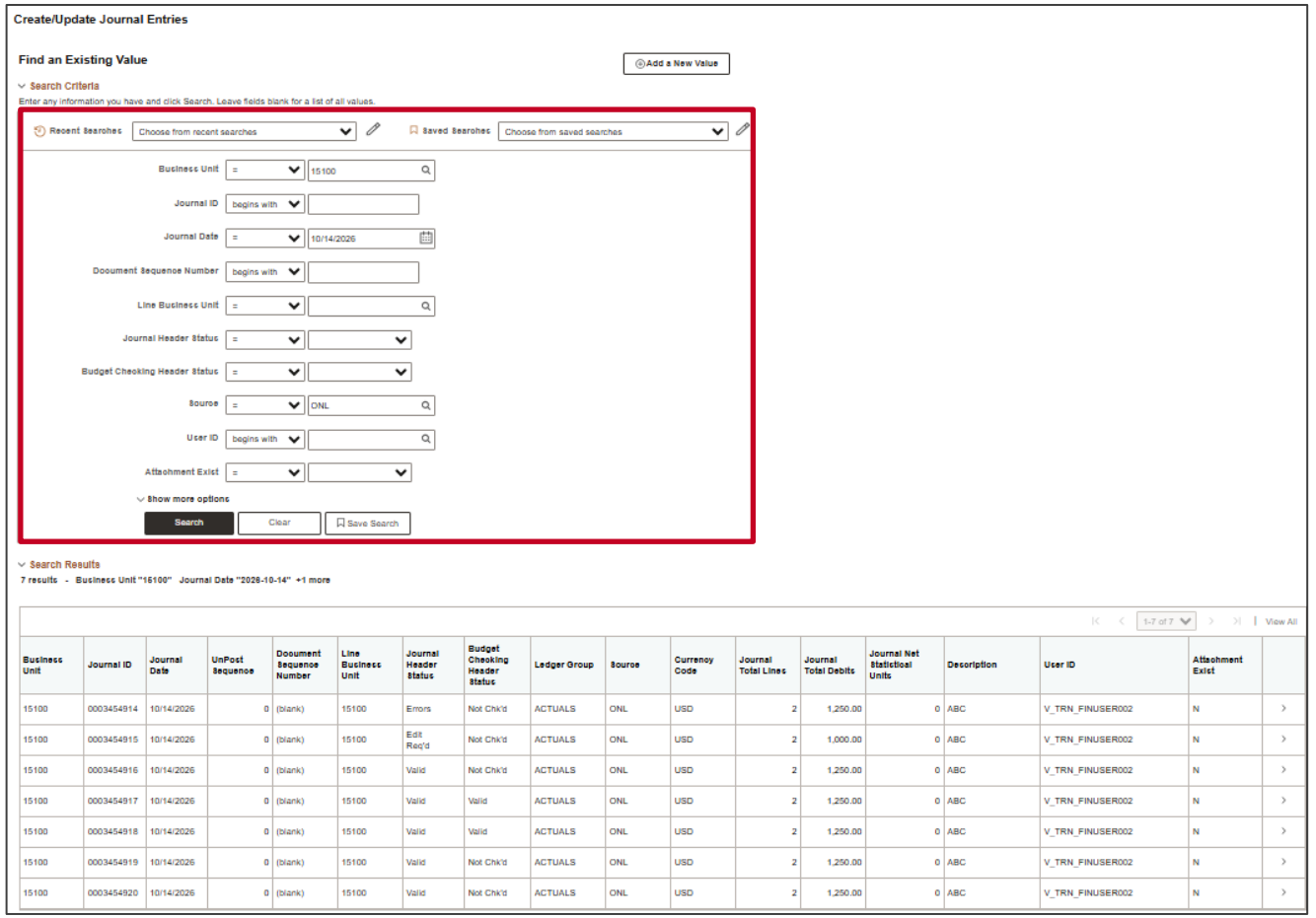
Once the applicable journal is selected, select Approve, Deny or click the More button to put the journal on Hold. Consider adding Approver Comments or click the arrow button to see the Approval Chain. Approvers can also click the **Edit Journal** link or the **View Journal Lines** link. Note: this is the same process as in **Option 1**.



Approving Journals: Option 3 – Create/Update Journal Entries page Approvals tab

Journals can also be approved, denied, or placed on hold by navigating to the **Create/Update Journal Entries** page for the applicable Journal. Navigate to the **Create/Update Journal Entries** page and search for the applicable journal and click the **Approval** tab.

Navigation: **GL WorkCenter > Links > Create Journals > Create/Update Journal Entries**



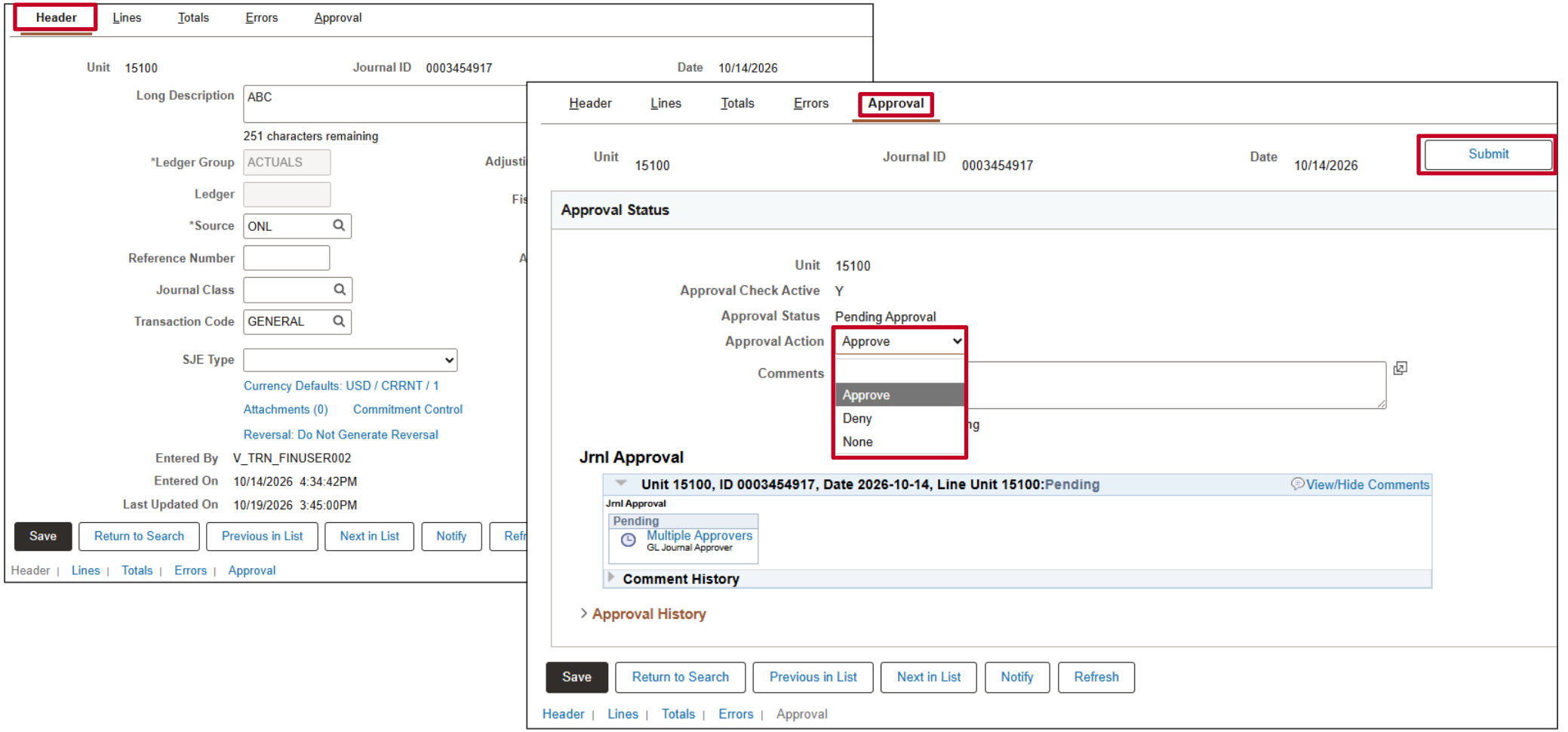
Business Unit	Journal ID	Journal Date	UnPost Sequence	Document Sequence Number	Line Business Unit	Journal Header Status	Budget Checking Header Status	Ledger Group	Source	Currency Code	Journal Total Lines	Journal Total Debits	Journal Net Statistical Units	Description	User ID	Attachment Exist
15100	0003454914	10/14/2026	0	(blank)	15100	Errors	Not Chk'd	ACTUALS	ONL	USD	2	1,250.00	0	ABC	V_TRN_FINUSER002	N
15100	0003454915	10/14/2026	0	(blank)	15100	Edit Req'd	Not Chk'd	ACTUALS	ONL	USD	2	1,000.00	0	ABC	V_TRN_FINUSER002	N
15100	0003454916	10/14/2026	0	(blank)	15100	Valid	Not Chk'd	ACTUALS	ONL	USD	2	1,250.00	0	ABC	V_TRN_FINUSER002	N
15100	0003454917	10/14/2026	0	(blank)	15100	Valid	Valid	ACTUALS	ONL	USD	2	1,250.00	0	ABC	V_TRN_FINUSER002	N
15100	0003454918	10/14/2026	0	(blank)	15100	Valid	Valid	ACTUALS	ONL	USD	2	1,250.00	0	ABC	V_TRN_FINUSER002	N
15100	0003454919	10/14/2026	0	(blank)	15100	Valid	Not Chk'd	ACTUALS	ONL	USD	2	1,250.00	0	ABC	V_TRN_FINUSER002	N
15100	0003454920	10/14/2026	0	(blank)	15100	Valid	Not Chk'd	ACTUALS	ONL	USD	2	1,250.00	0	ABC	V_TRN_FINUSER002	N

Approving Journals: Option 3 – Create/Update Journal Entries page Approvals tab (continued)

The **Header** tab displays. Click the **Approval** tab and then click the **Approval Action** dropdown arrow. Select Approve, Deny or None.

To approve the Journal, select the “Approve” list item in the **Approval Action** field and then click the **Submit** button.

The **Approval Status** field updates to “Approved”.



Denying/Deleting Journals Overview

An approver can deny and/or delete a Journal as appropriate.

Denying Journals:

- Denying a Journal does not release the funds that were reserved during the Journal's initial budget check process.
- Be sure that denied Journals are either corrected and re-submitted or deleted.
- When denied Journals are corrected, the "Budget Check Journal" process runs automatically when the Journal is saved and this process releases the previous amounts. Funds are reserved for the corrected amounts, if appropriate.

Deleting Journals:

- When deleting a Journal, the "Budget Check Journal" process runs automatically and releases the funds reserved.
- Journals that have passed the "Budget Check Journal" process but have not posted can be deleted. Journals cannot be deleted once they have posted.
- Journals can be deleted by the originator (creator) or the approver.
- The system creates an audit trail of the deletion.

Posting Journals Overview

Once approved, Journals can be posted to the General Ledger.

The “Journal Post” process:

- Posts valid (edited/budget checked) and approved Journals to the General Ledger
- Posts each Journal and summarizes in the appropriate Ledger
- Updates the Journal Header Status for each posted Journal to “P” (Posted to Ledger(s))

Most Journals are posted during the nightly batch process. However, Journals can also be posted manually if they are time sensitive or posting sequence is required.

Only the Approver can Post the Journal.

JOB AID / COURSE REFERENCES

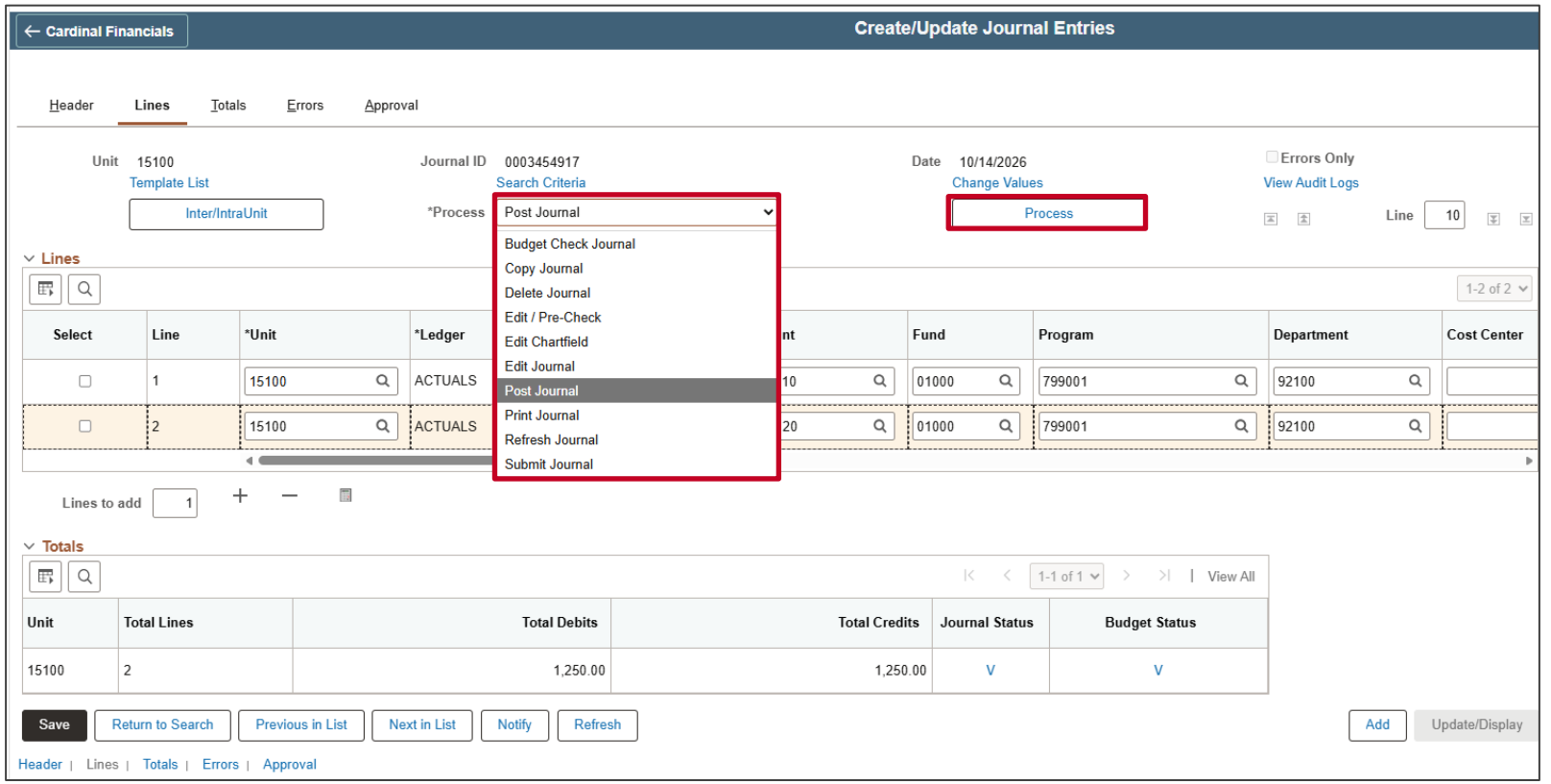
Job Aid: GL333 Approving and Posting Online Journal Entries

Course: GL333 Approving and Posting Online Journal Entries

Manually Posting a Journal

To manually post an individual Journal:

- Navigate to the **Create/Update Journal Entries** page for the applicable Journal.
- Click the **Lines** tab.
- Select the “Post Journal” list item in the **Process** field and then click the **Process** button.

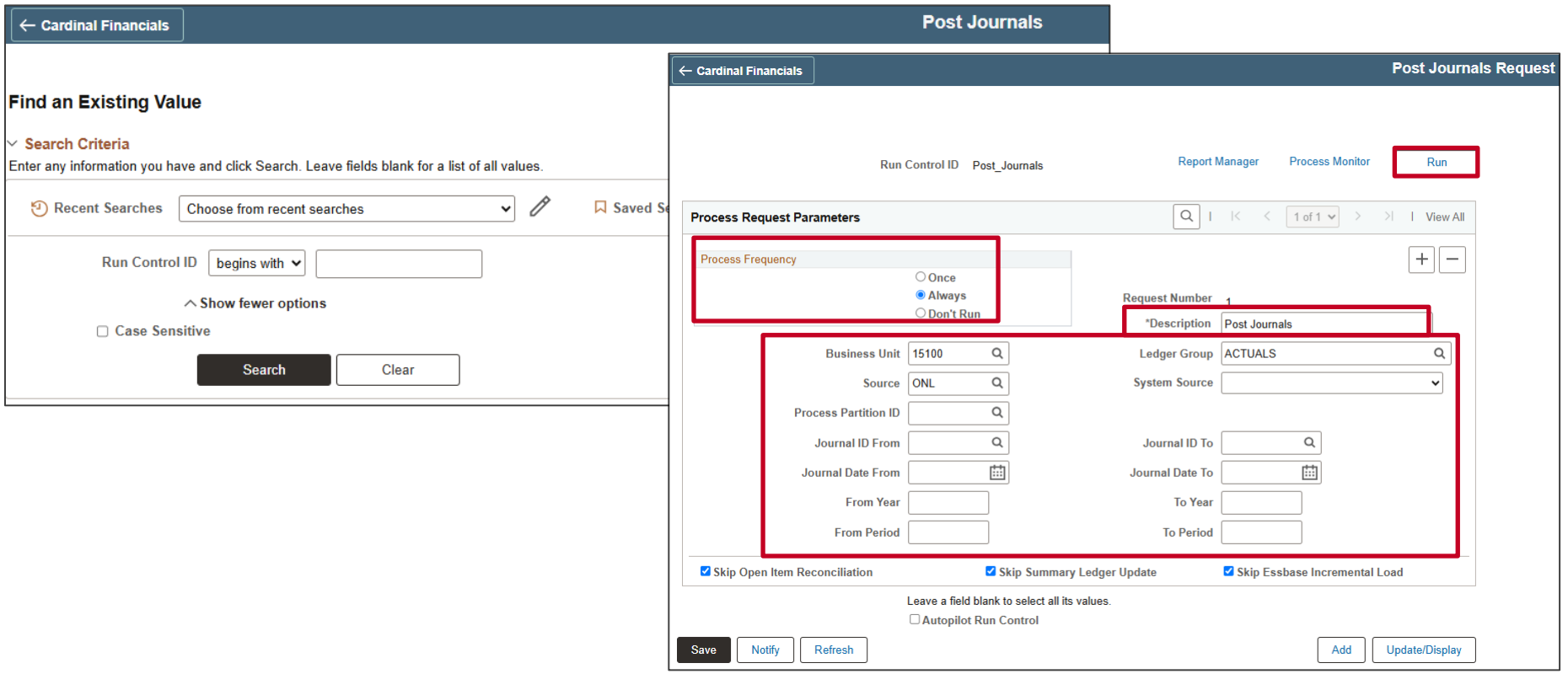


Manually Posting Journals by Batch

A group of Journals can also be posted manually in batch. To post a group of Journals, navigate to the **Post Journals Request** page using the following navigation path:

Navigation: **NavBar > Menu > General Ledger > Journals > Process Journals > Post Journals**

- Enter of create a **Run Control ID** to Post Journals
- Enter a description in the **Description** field
- Enter valid parameters to specify the group of Journals to be posted (e.g., Journal ID range, Journal date range, Source)
- Click the **Run** button.



Lesson 4: Summary

4 Managing Journal Entries

In this lesson, you learned:

- How to Approve Journals
- How to Deny and Delete Journals
- How to Post Journals

Lesson 5: Introduction

5 Journal and Ledger Inquiries

This lesson covers the following topics:

- Journal Status Inquiry
- Journal Audit Log Inquiries
- Journal Inquiry Details
- Journal Inquiry Details with Drill to Source
- Ledger Inquiries

Journal Status Inquiry – Option 1

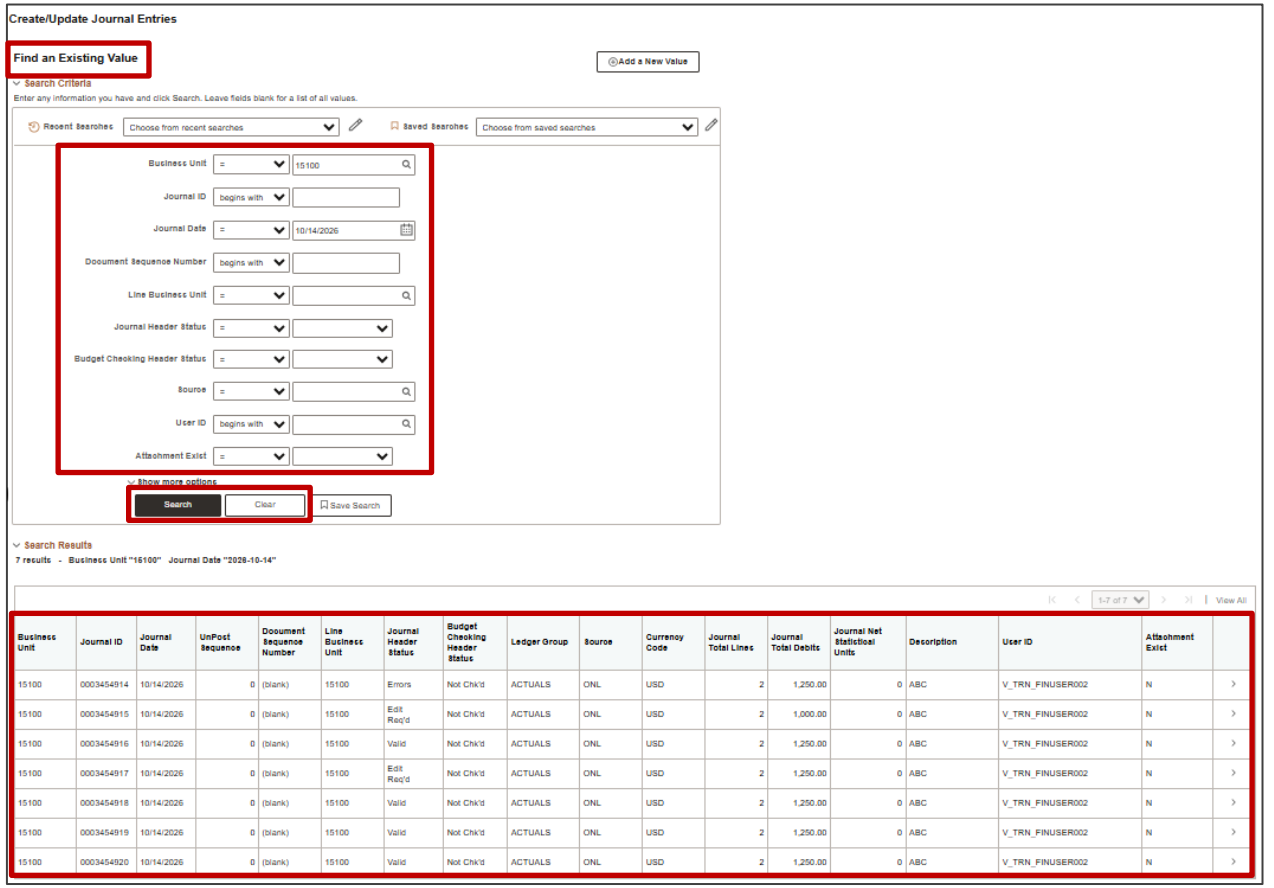
Two ways to perform a Journal Status Inquiry is to navigate to the **Create/Update Journal Entries** page using the following navigation path:

1. **GL WorkCenter > Links > Create/Update Journal Entries**

2. **NavBar > Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries**

- On the **Find an Existing Value** tab, click the **Clear** button to clear the default values in the search criteria fields.
- Enter the desired search criteria. Use the **Journal Header Status** or **Budget Checking Header Status** field to enter a specific edit or Budget check status with a search condition of equals (=).
- Click the **Search** button.

The search results display at the bottom of the page. View a specific Journal as needed by clicking the corresponding **Journal ID** link.



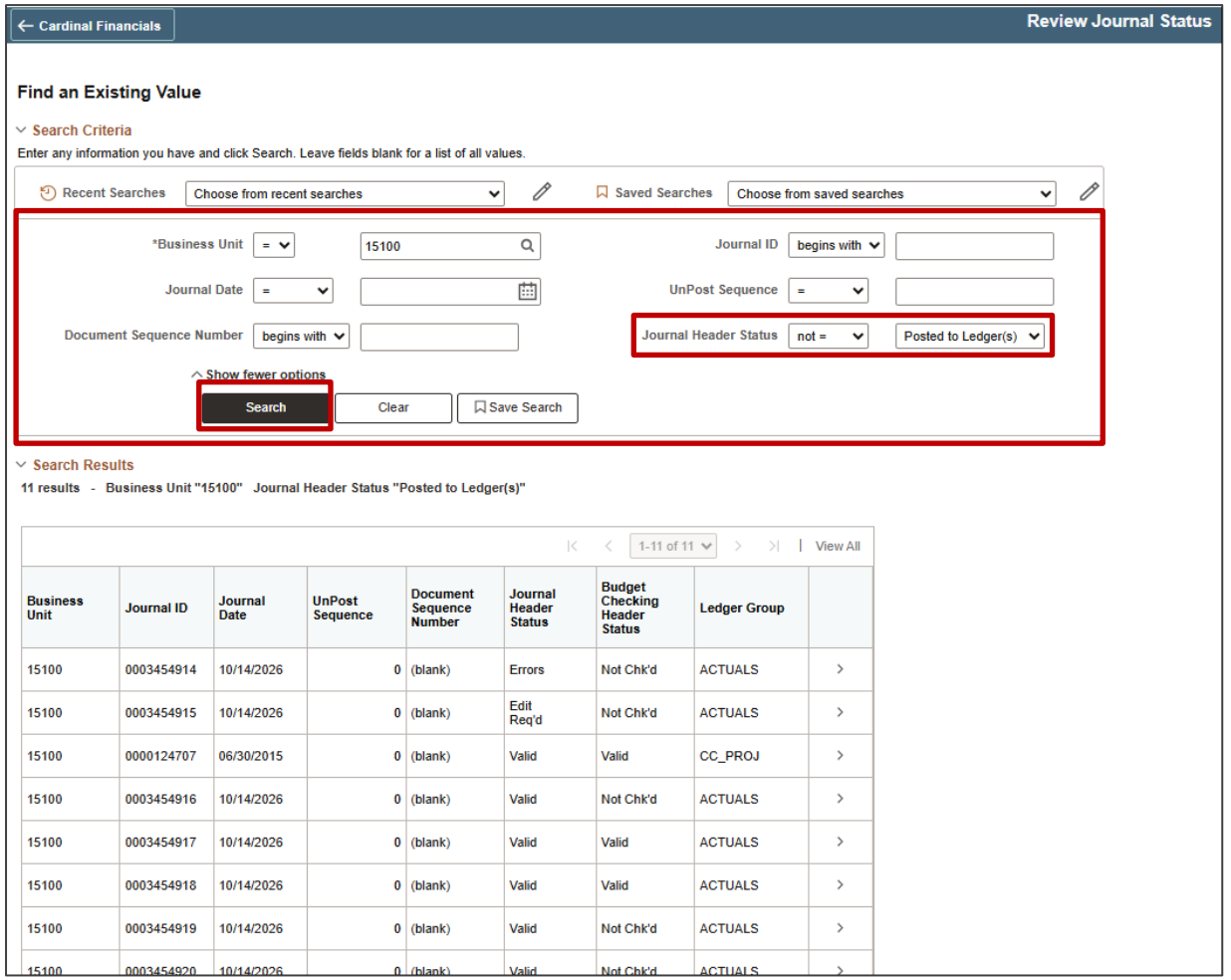
Journal Status Inquiry – Option 2

The **Review Journal Status** page can also be used to perform Journal Status Inquiries. Navigate to this page using the following navigation path:

NavBar > Menu > General Ledger > Journals > Process Journals > Review Journal Status

- On the **Find an Existing Value** tab, click the **Clear** button to clear the default values in the search criteria fields.
- Enter the desired search criteria. Use the **Journal Header Status** field to enter a specific status with a search condition of equals (=).
- Click the **Search** button.

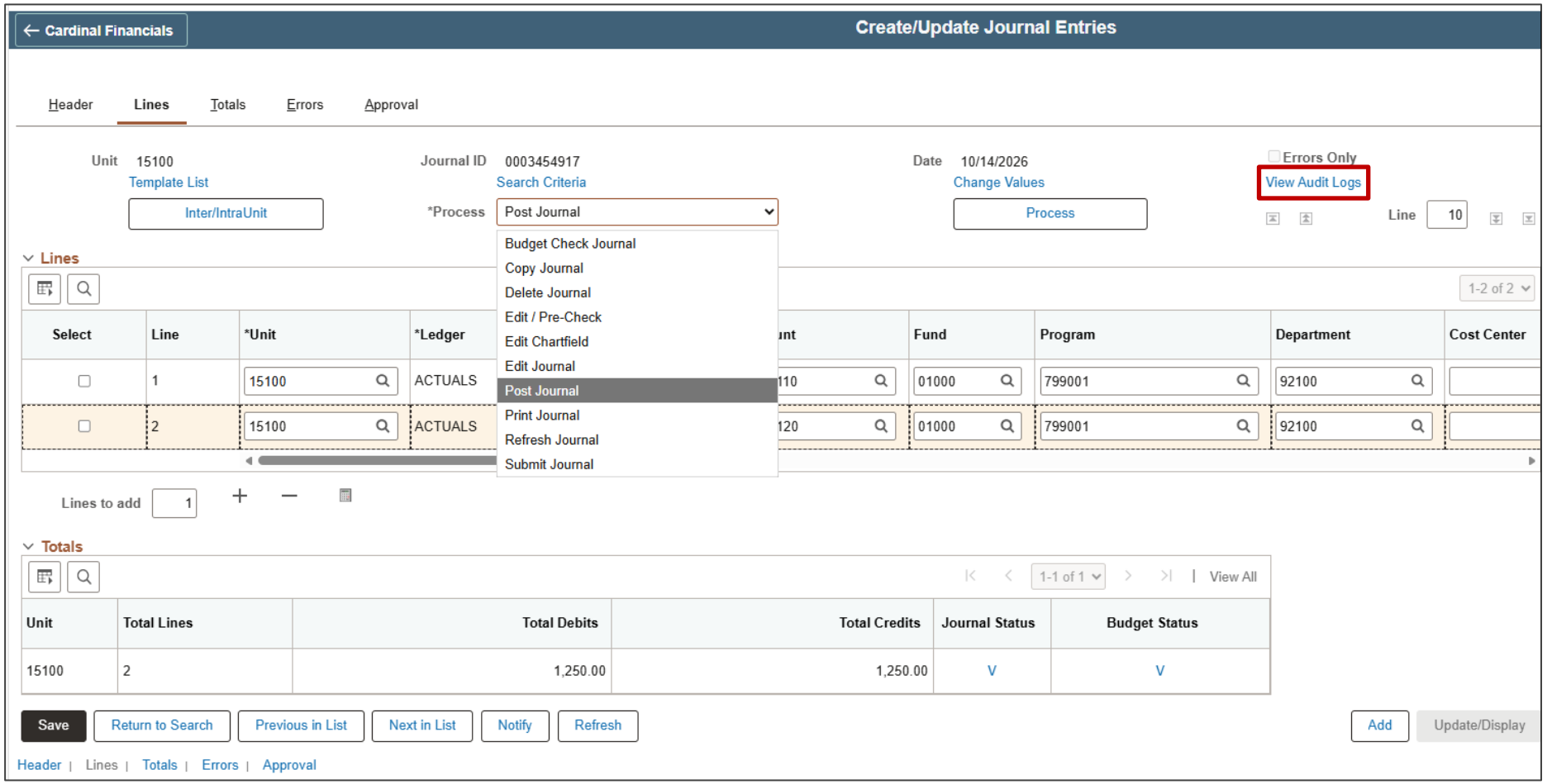
The search results display at the bottom of the page. View a specific Journal as needed by clicking the corresponding **Journal ID** link.



Journal Audit Log Inquiries – Option 1

When a Journal entry is saved for the first time, Cardinal creates an audit trail of Journal events such as Journal creation, deletion, edit, post, etc.

From the **Create/Update Journal Entries** page, **Lines** tab, click on the **View Audit Logs** link.

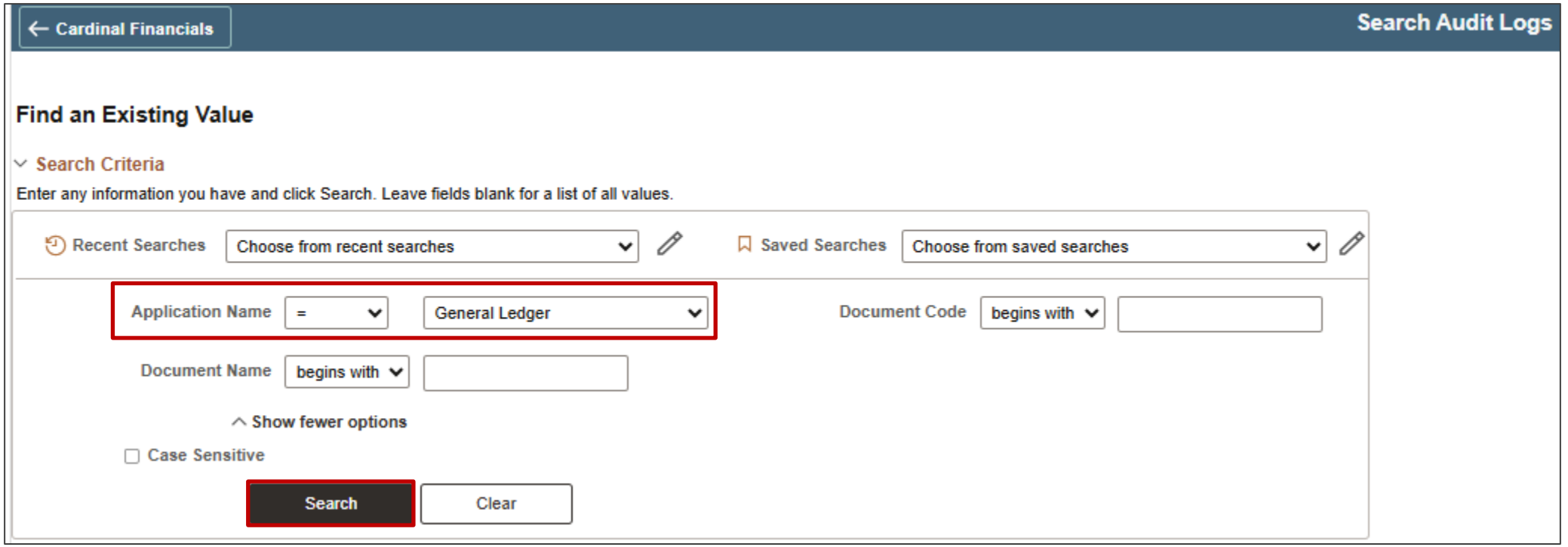


Journal Audit Log Inquiries – Option 2

The **Search Audit Logs** page can also be used to review Journal Audit Logs. Navigate to this page using the following path:

Navigation: **NavBar > Menu > Set Up Financials/Supply Chain > Common Definitions > Audit Logging > Search Audit Logs**

- Choose the “General Ledger” list item in the **Application Name** field and then click the **Search** button.

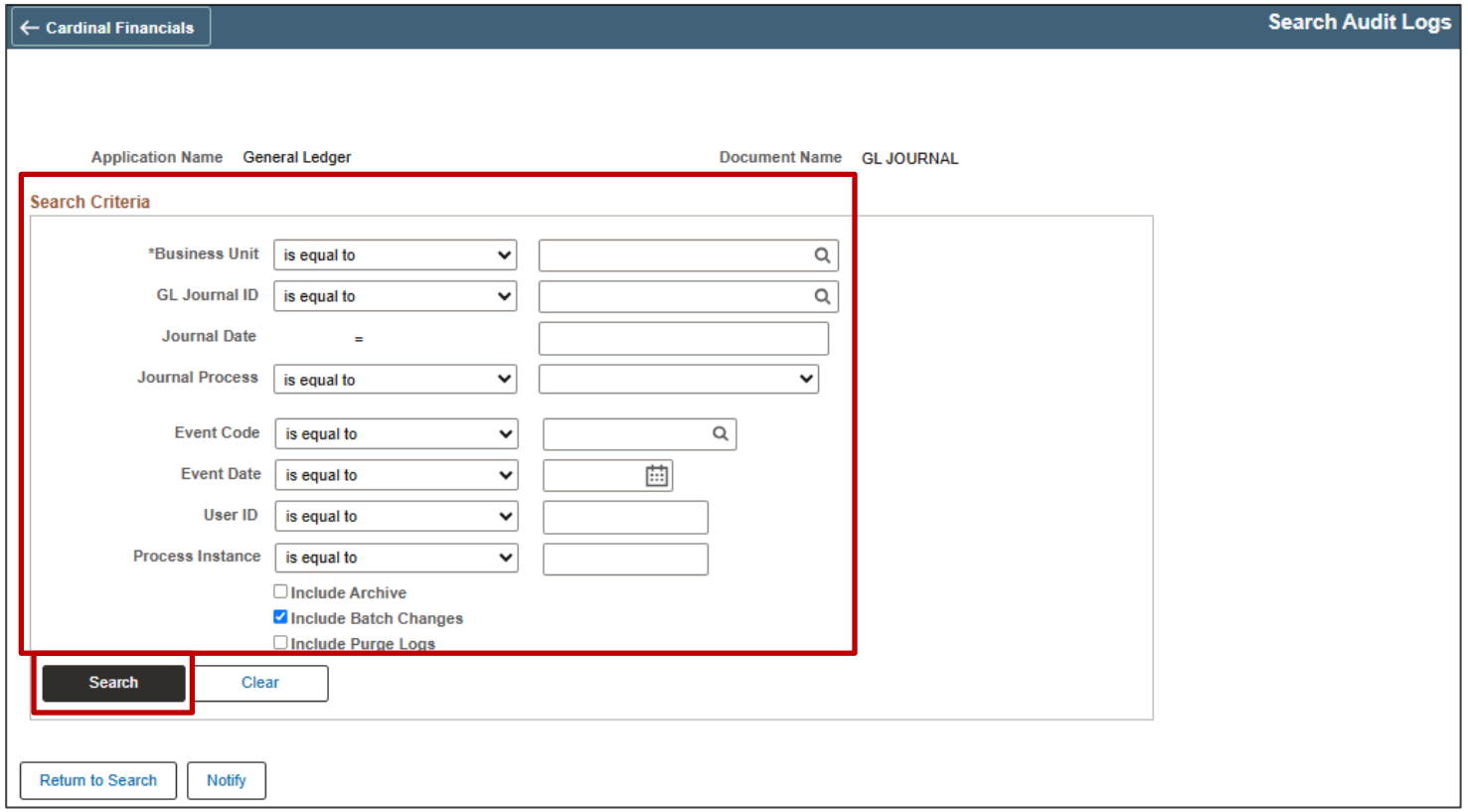


Journal Audit Log Inquiries – Option 2 (continued)

The **Search Audit Logs** page displays.

- Enter search criteria (i.e., Business Unit and GL Journal ID)
- Click the **Search** button

The Audit Log entries for the applicable Journal display in the **Search Results** section at the bottom of the page. Review as needed.



Journal Inquiries: Journal Inquiry Details

View details for Journal Headers and Journal Lines using the **Journal Inquiry – Journal Inquiry Details** page.

Navigate to this Inquiry using the following path:

NavBar > Menu > General Ledger > Review Financial Information > Review Journals

- If this is the first time using this Inquiry, use the **Add a New Value** tab and create an Inquiry Name. Otherwise, use an existing Inquiry Name.

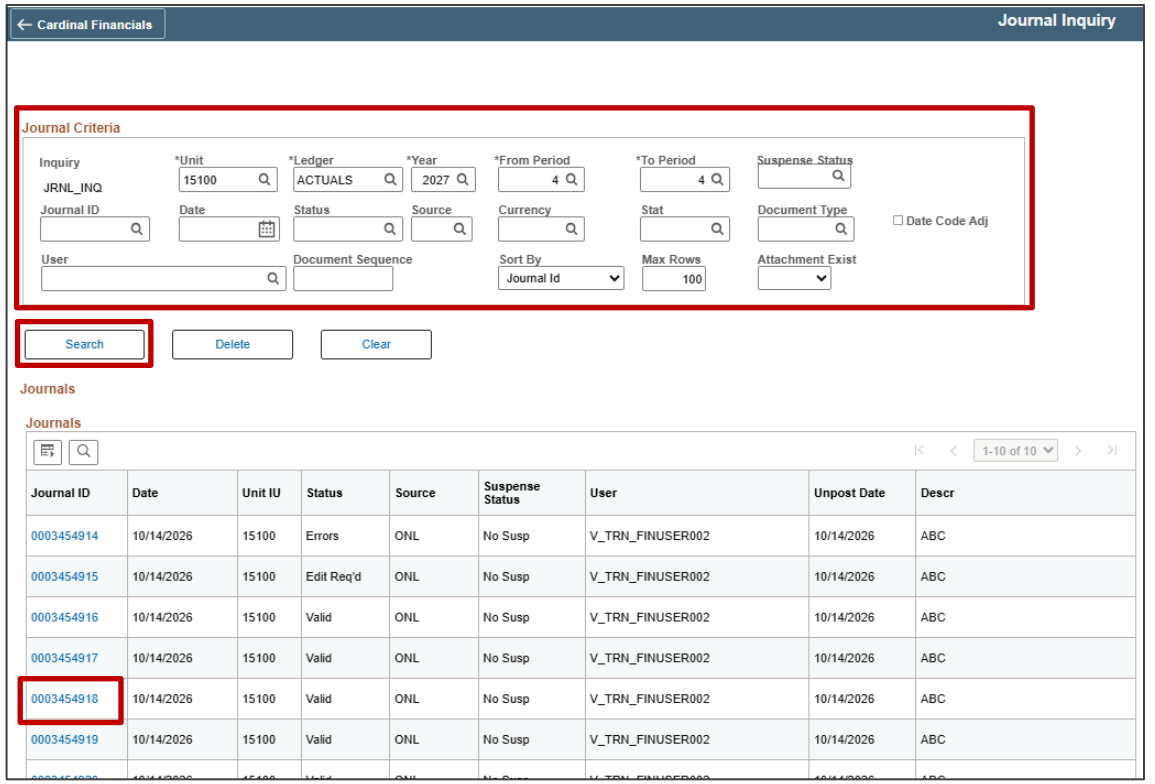
The **Journal Inquiry** page displays.

- Enter Journal criteria and then click the **Search** button.

A list of Journals meeting the criteria displays at the bottom of the page in the **Journals** section.

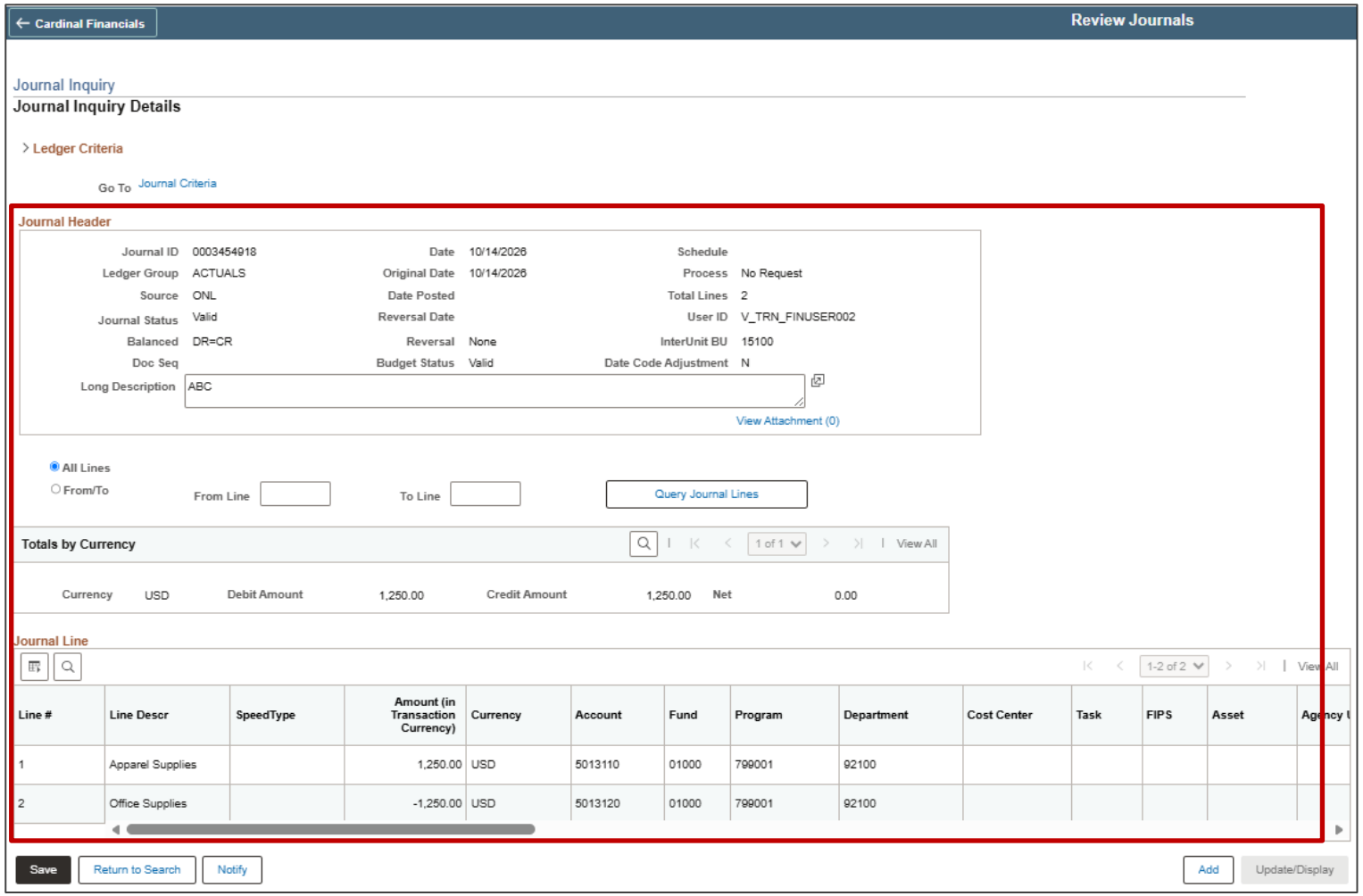
- Open the **Journal Inquiry Details** page for the desired Journal by clicking the **Journal ID** link.





Journal Inquiries: Journal Inquiry Details (continued)

The **Journal Inquiry Details** page for the selected Journal displays. Review the details information as needed.



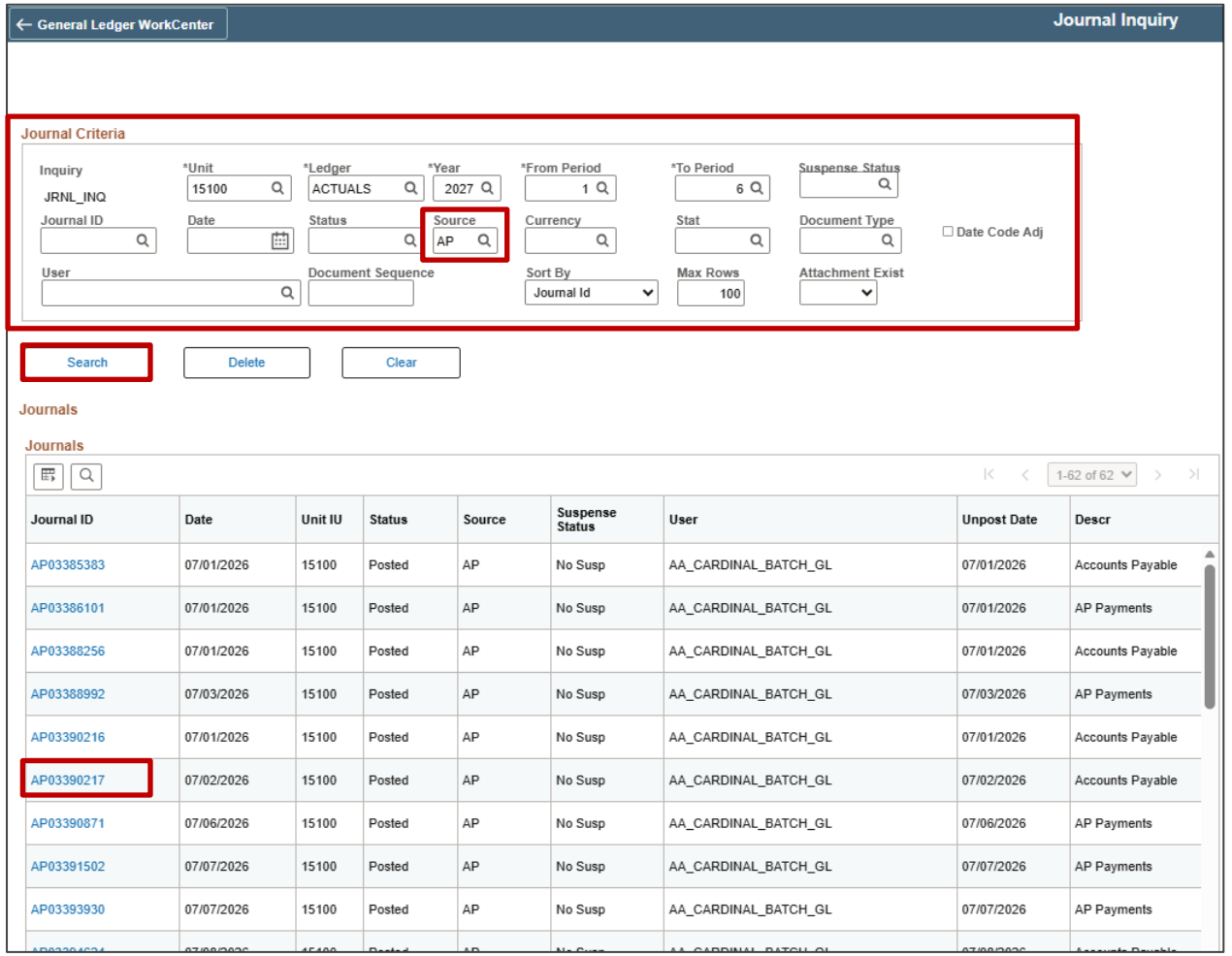
Journal Inquiries: Journal Inquiry Details with Drill to Source

Drill to Source can only be used when searching for Journals from modules other than GL (AP, Expenses, AR). The search is the same, but the Journals begin with the prefix identifying the module (e.g., AP, AR).

- Enter Journal criteria to include the source (originating module such as “AP”.
- Click the **Search** button.

A list of Journals meeting the criteria displays at the bottom of the page in the **Journals** section.

- Open the **Journal Inquiry Details** page for the desired Journal by clicking the **Journal ID** link.

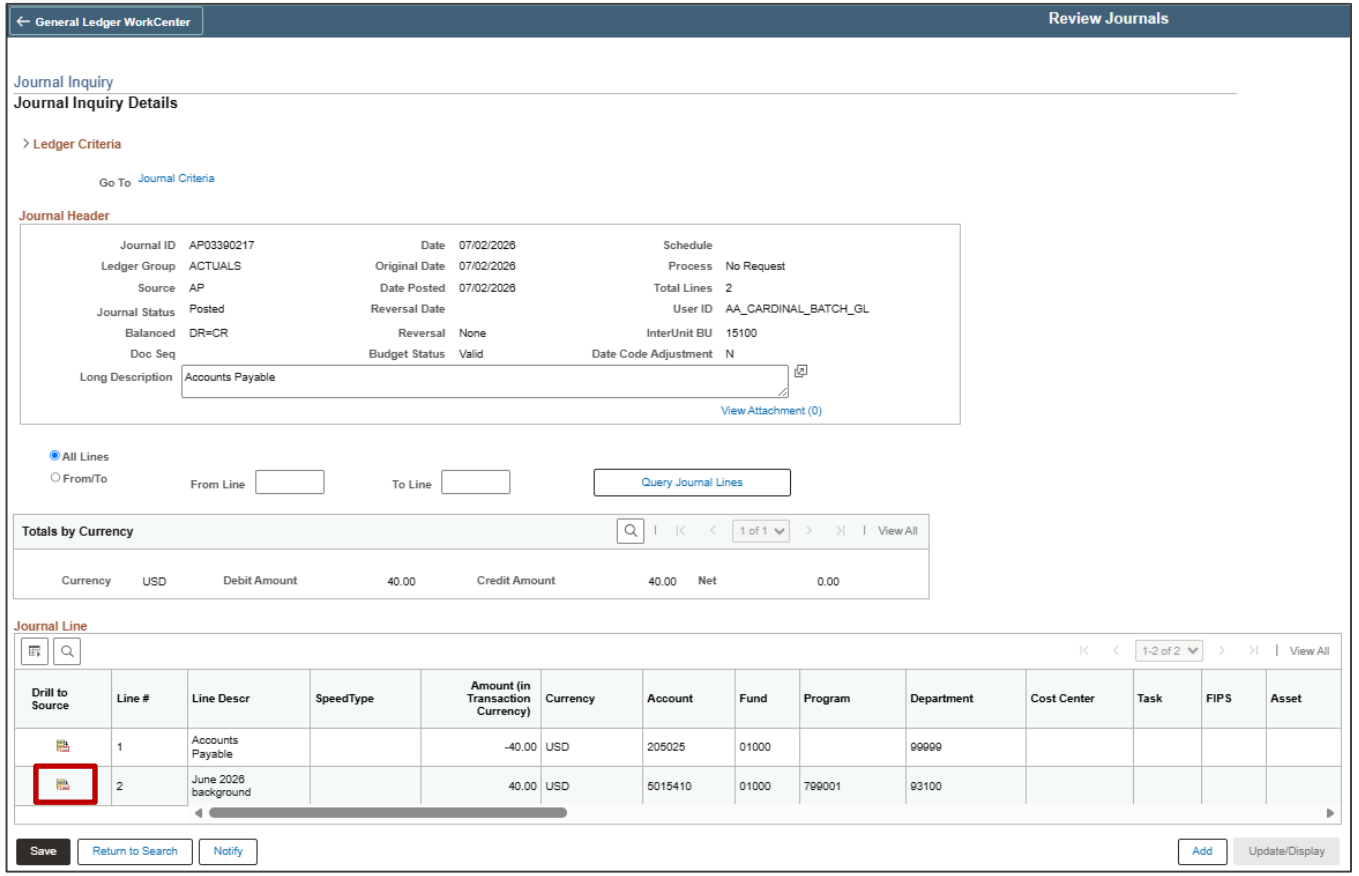


Journal Inquiries: Journal Inquiry Details with Drill to Source (continued)

The **Journal Inquiry Details** page displays for the applicable Journal.

- Click the **Drill to Source** icon for a specific Journal Line in the **Journal Line** section of the page to drilldown to the original transaction.

Note: There is no **Drill to Source** icon for Journals created in GL.



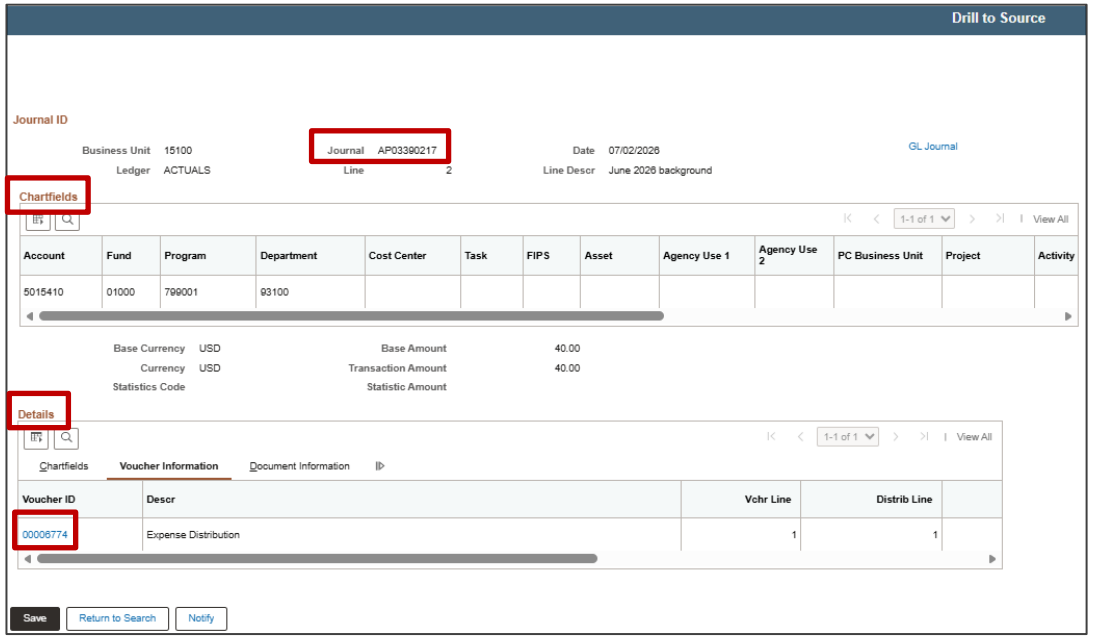
Journal Inquiries: Journal Inquiry Details with Drill to Source (continued.)

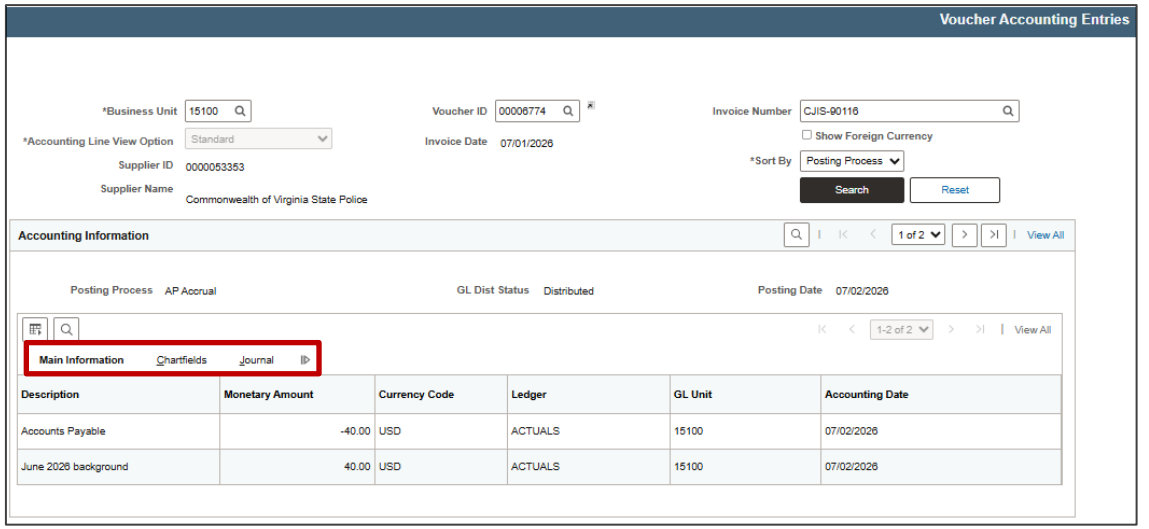
The **Drill to Source** page displays for the applicable Journal Line. Review the details information as needed. The information displayed varies based on the source module for the Journal.

- For AP Journals, click on the **Voucher ID** link in the **Details** section to view additional information.

The **Voucher Accounting Entries** page displays.

- Click on the various tabs (**Main Information**, **ChartFields**, and **Journal**) to review additional information.





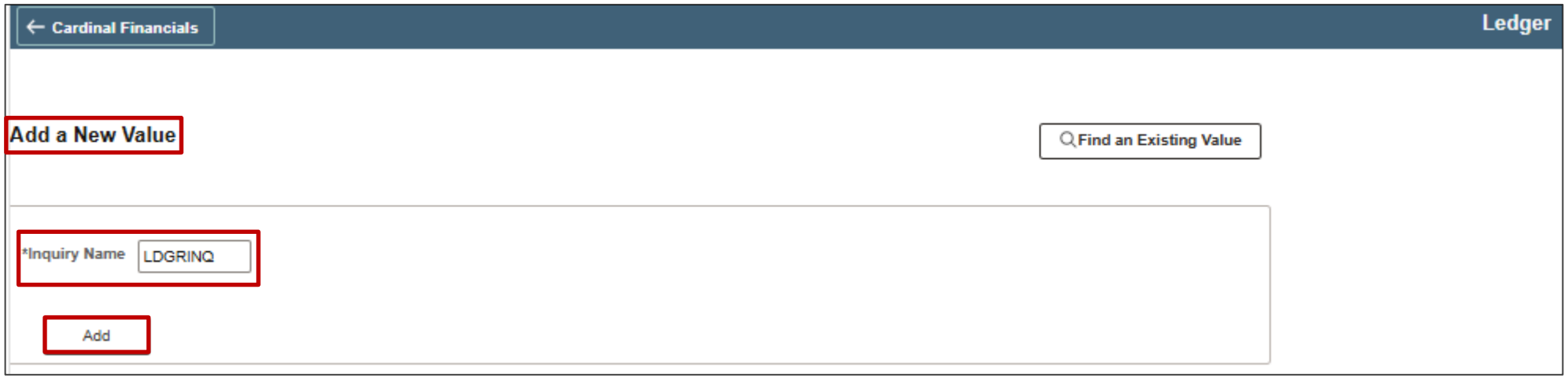
Ledger Inquiries

The **Ledger Inquiry** page is used to review Ledger information. Navigate to this Inquiry using the following path:

NavBar > Menu > General Ledger > Review Financial Information > Ledger

The **Ledger Find an Existing Value** page displays.

- Click the **Add a New Value** tab.
- Create a new Inquiry Name if this is the first time using this Inquiry.
  - Use the **Find an Existing Value** tab to search for an existing Inquiry if this Inquiry has been used before.
- Click the **Add** button.



Ledger Inquiries (continued)

The **Ledger Inquiry** page displays.

Please note that Commitment Control and Summary Ledgers are not available from this page.

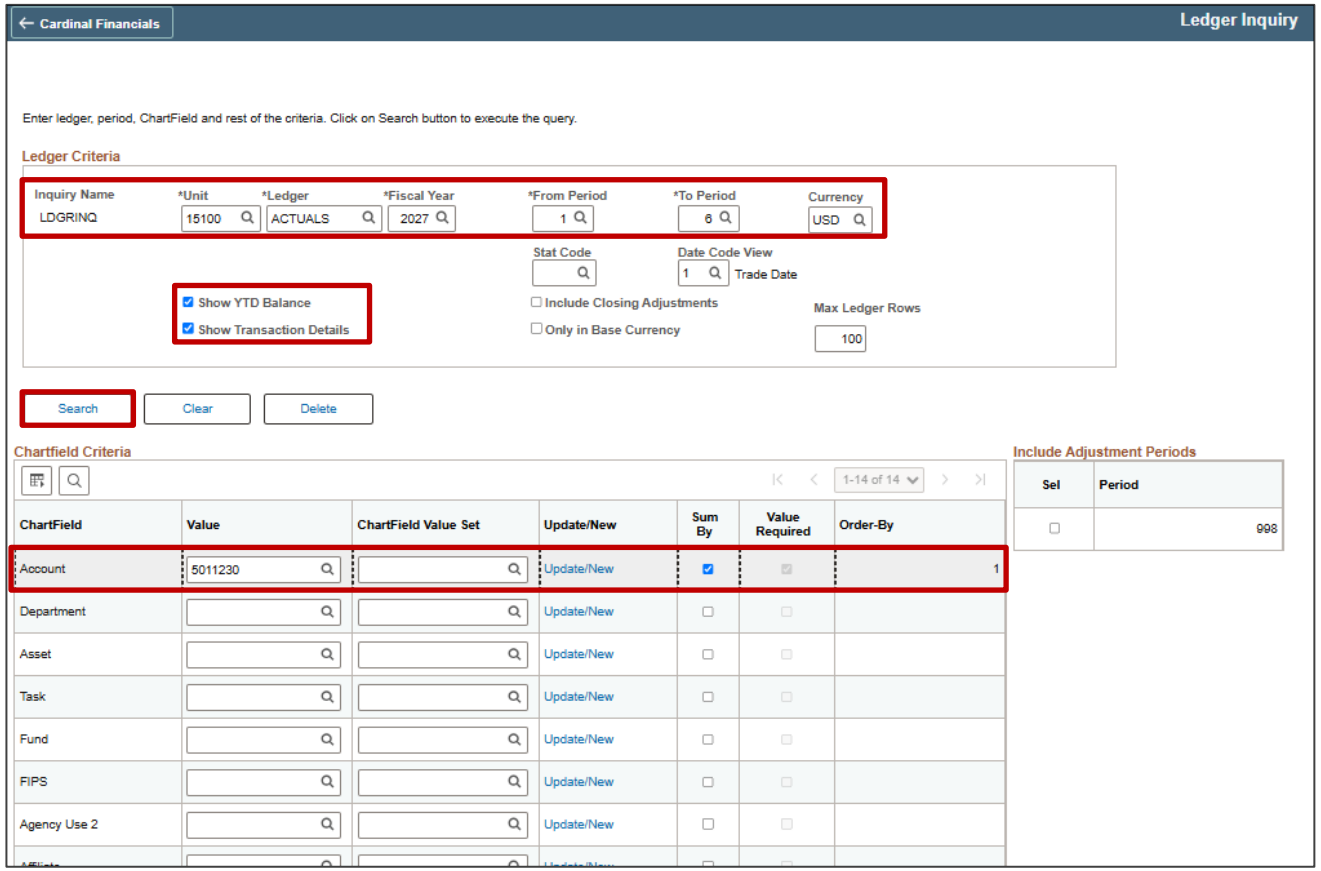
Enter the applicable Ledger criteria:

- **Unit**
- **Ledger**
- **Fiscal Year**
- **From Period**
- **To Period**

- Click the **Show YTD Balance** checkbox option to see the YTD balances for the specified ChartFields. The **From Period** must = 1.

- Click the **Show Transaction Details** checkbox option to view Ledger data along with the Journal transactions that contributed to the balance.

- Enter the applicable ChartField criteria and then click the **Search** button.



Ledger Inquiries (continued.)

In the **Ledger Criteria** section, enter the required field values. Additional fields and controls in the **Ledger Criteria** and **ChartField Criteria** sections are available and can help narrow the search results or provide additional summarization. See the chart below for field descriptions.

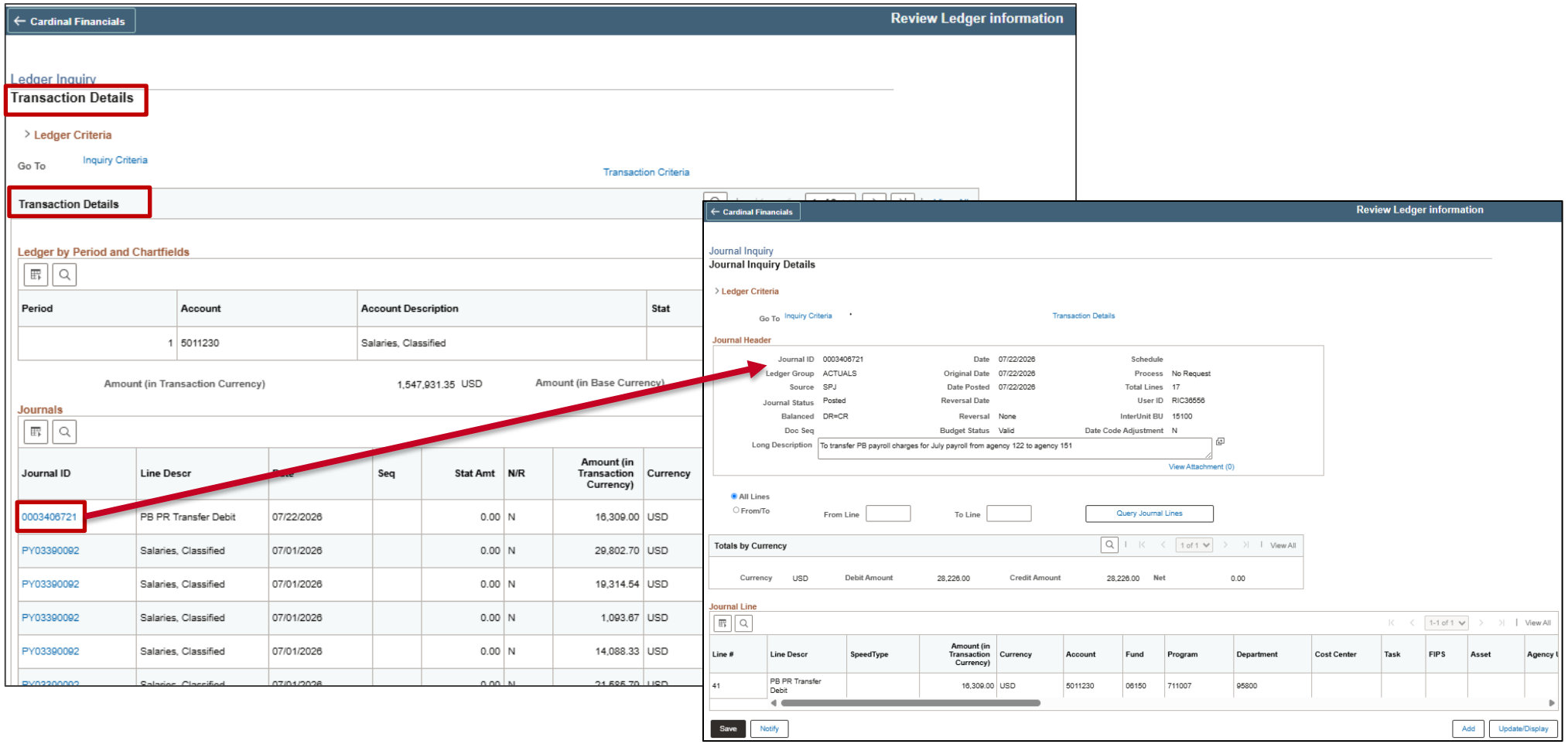
Field	Description
Show YTD Balance	When selected, inquiry returns year-to-date balances for specified ChartFields for the defined period(s), including period 0. Results are ordered by ChartField as selected in the criteria. If this box is not selected, the inquiry returns individual balances for the period(s) and ChartFields that are displayed ordered by **Period**, then ChartField. If **Show YTD Balance** check-box is selected, **From Period** in the criteria must = 1.
Show Transaction Details	View ledger data along with the journal transactions that contributed to the balance.
Include Closing Adjustments	Include closing balances (period 998) along with the current open period amounts.
Max Ledger Rows	Indicates the maximum number of rows to display. Override the default of 100 with any number <=300 rows.
Delete	Deletes the inquiry, cancels the page, and returns to a blank **Ledger Inquiry** page.
ChartField	Enter a ChartField value for one or more ChartFields to review specific ChartField data in a ledger.
Sum By	One ChartField must be selected in order to sum by. If one is not selected an error message will display after selecting the **Search** button. The accounting period is always included in the sum by and is always the first column in the inquiry results. If ChartFields are selected in the **ChartField Criteria** for **Sum By** and the **Show Transaction Details check-box is not** checked, the results is a display of each row in the ledger that meets the criteria for business unit, ledger, fiscal year, accounting period, currency, and statistics code.
Value Required	Select this check-box to filter out ChartFields with blank values. This check-box is available only when the **Sum By** check-box is selected. It is also unavailable for selection but is automatically selected by Cardinal if the ChartField **Account** has **Sum By** selected.
Order By	The results sort order of the ChartFields is based on the order in which **Sum By** is selected for each ChartField.

Ledger Inquiries: Ledger Summary

The Ledger Summary displays after clicking the **Search** button on the **Ledger Inquiry** page.

The **Transaction Details** page displays and shows the Journal IDs associated with that transaction.

Click on a **Journal ID** link to see specific details within the Journal.



Lesson 5: Summary

5 Journal and Ledger Inquiries

In this lesson, you learned:

- Journal Status Inquiry
- Journal Audit Log Inquiries
- Journal Inquiry Details
- Journal Inquiry Details with Drill to Source
- Ledger Inquiries

Lesson 6: Introduction

6 Overview of Cardinal Financials Insights

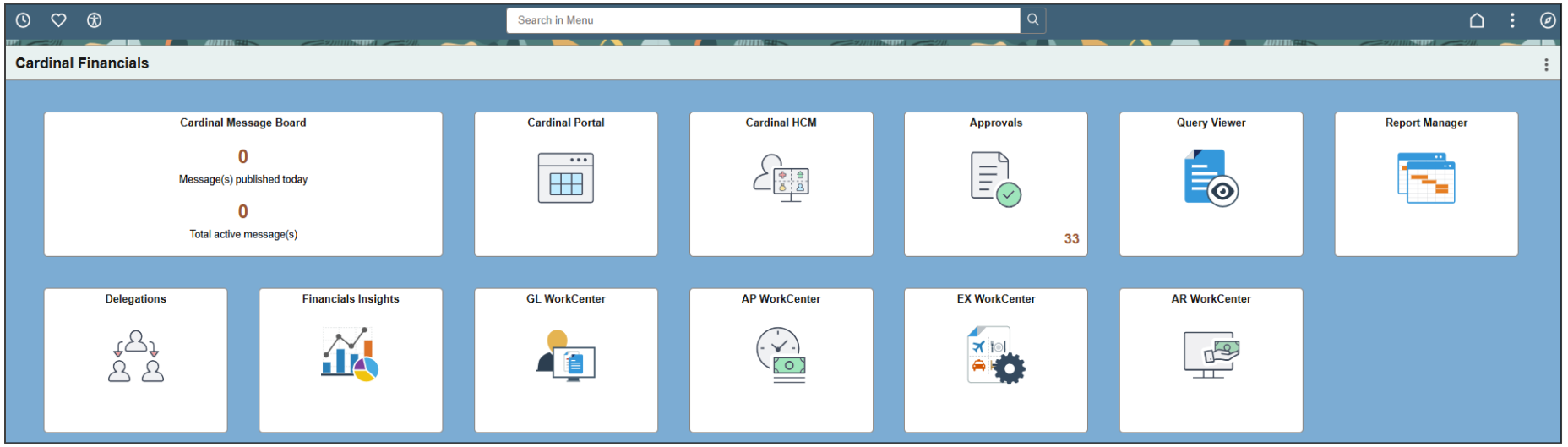
In this lesson, we will cover:

- An Overview of Cardinal Financials Insights
- An Overview of the General Ledger Tiles

Overview of Cardinal Financials Insights

Insights is an analytics engine leveraging OpenSearch Dashboards to provide fast, interactive, and actionable data visualizations (e.g., charts, graphs, tables) directly within PeopleSoft Fluid pages.

It can be accessed by clicking the **Financials Insight** tile on the Cardinal Financials Homepage



JOB AID REFERENCE

Job Aid: Overview of Cardinal Financials Insights

Financial Insights Benefits

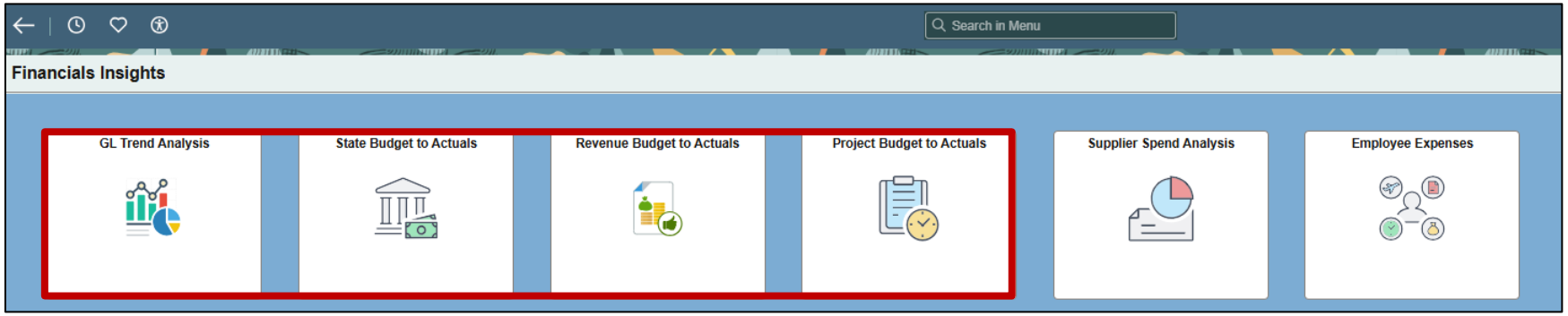
Some benefits of Cardinal Financial Insights include:

- **Improved Decision-Making & Analytics**: Provides rich, visual analytics for better understanding of data trends.
- **No Operational Performance Impact**: Analytics run against search indexes rather than the transactional database, ensuring system performance is not compromised.
- **Intuitive Visualization Tools**: Features include interactive charts and tables, allowing for easy data interpretation and trend identification.
- **Filter Capability**: Users can easily navigate from high-level visualizations to detailed, actionable records. Multiple filters are available to allow users to focus on the data elements of interest (e.g., Agency, Fund, Supplier).

Users must have a Cardinal Reporter role (V_COVA_CARDINAL_REPORTER for Statewide agencies or V_CARDINAL_REPORTER for VDOT Only) to access Insights. Users will have access to all Business Units.

Insights Tiles

Insights contains six tiles.



GL Trend Analysis visualizations for FY Expenditures and Revenues to easily compare one fiscal year to another

State Budget to Actuals visualizations related to Appropriation Budget to Actuals and Expenditure details, with filters for Business Unit, Account, Program and Fund

Revenue Budget to Actuals visualizations related to the Official Revenue Estimate Budget to Actual Revenue collections, with filters for Business Unit, Fund and Account

Project Budget to Actuals visualizations for the life-to-date Project Budget to Actual Expenditures, with filters for Business Unit, Project, Effective Status, Project Start and End Date

Supplier Spend Analysis visualizations for the life-to-date Project Budget to Actual Expenditures, with filters for Business Unit, Project, Effective Status, Project Start and End Date

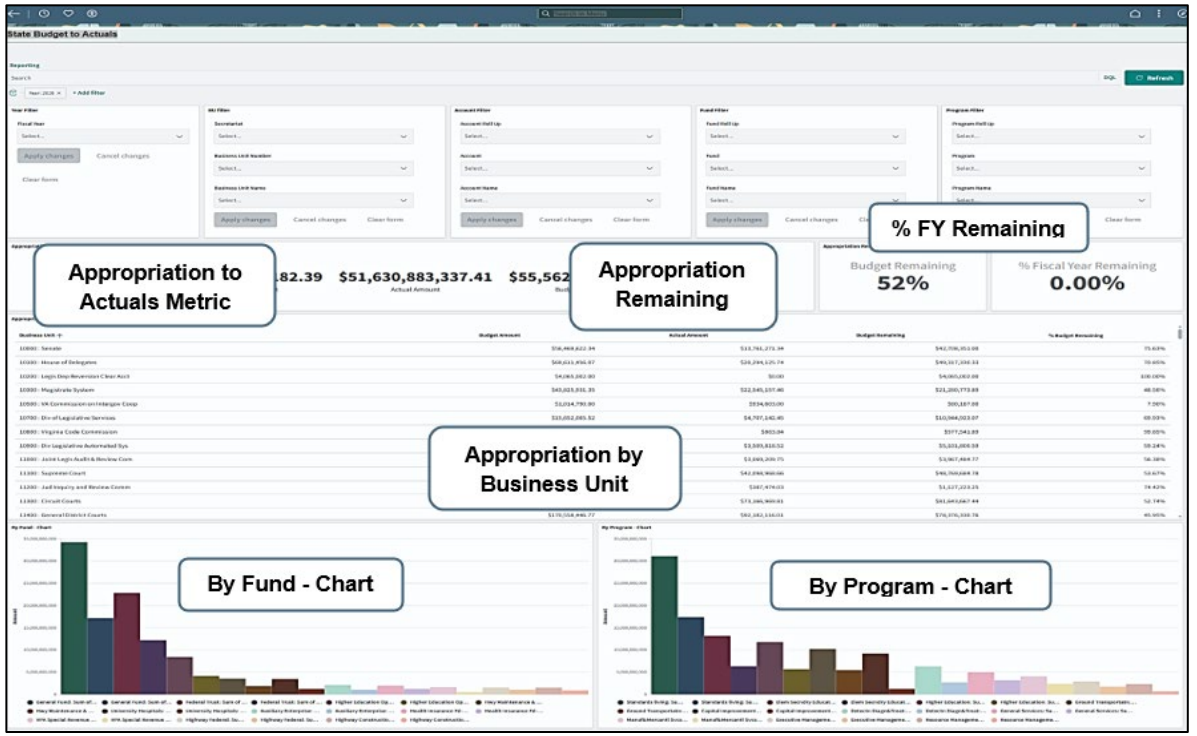
Employee Expenses visualizations for reimbursements to Employees processed through Expenses for various travel and other miscellaneous items (e.g., tuition, supplies, safety equipment).

General Ledger Insights Overview

Filters are key to accessing detailed information in Insights. For the General Ledger tiles, some key filters include Year, Business Unit, Account, Fund and Program.

Users can access General Ledger Insights through the Homepage or by accessing the General Ledger Insights pages within the GL WorkCenter using the following path:

GL WorkCenter > My Insights > Financial Insights > (select 1 of 4 GL pages)



Key Reminders

Use Filters

Focus on relevant data by selecting only the filters you need.

Apply Changes

Always click the “Apply Changes” button after selecting filters to update your view.

Use Dropdowns

Select values from dropdown menus whenever possible to prevent case-sensitive errors.

Search Values

If an expected value is not listed, start typing the exact name (case-sensitive) or the.

Export Data

Export raw data to Excel if you need additional custom calculations for deep-dive analysis.

Masked Data

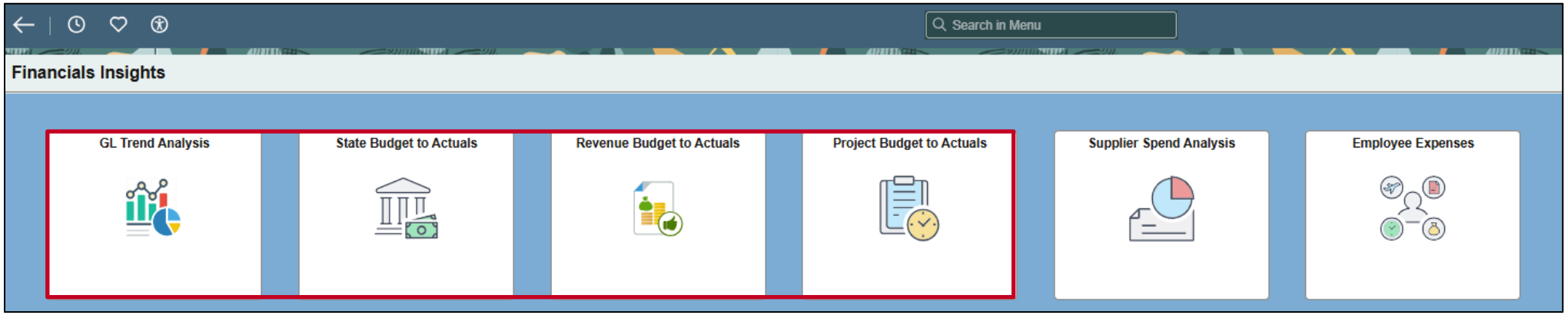
Be aware that sensitive information may appear redacted with asterisks.

Lesson 6: Summary

6 Cardinal Financials Insights

In this lesson, you learned:

- An Overview of Cardinal Financials Insights
- An Overview of the General Ledger Tiles



Course Summary

GL332 Processing Journal Entries

In this course, you learned:

- The Key Concepts for Journal Entry
- The Overall Journal Entry Process
- How to Copy a Journal
- How Journal Processing Integrates with other Cardinal modules and Interfaces with External Systems
- How to Create Journal Entries in Cardinal
- How to Create and Upload a Spreadsheet Journal
- How to Complete Agency to Agency (ATA) Transfer Journals
- Cardinal Insights

Course Summary (Continued)

GL332 Processing Journal Entries

In this course, you learned:

- How to Review and Correct Edit Errors
- How to Review and Correct Budget Check Errors
- How to Submit Journals for Approval and Monitor Journal Statuses
- How to Approve, Deny, or Delete Journals
- How to Perform Journal and Ledger Inquiries

Appendix

- Key Terms
- Business Process Flows
- Allowed Extensions on Attachments
- Flowchart Key

Key Terms

Budget Checking: 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. Once a valid budget check status is achieved, the budget balances are updated.

Business Unit: An operational subset of an organization. In Cardinal, each state Agency is a Business Unit.

ChartField: A field on the Chart of Accounts. It represents one category of data (e.g., Fund, Department, Account) with various values that further define a transaction. A combination of ChartFields defines an accounting distribution used on a transaction.

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

Commitment Control: Enables the tracking or controlling of expenses against budgets and revenues against estimates.

Journal: An entry used to post accounting entries to a ledger.

Journal Date: The date of the journal transaction which drives the accounting period and fiscal year.

Journal Header: Includes the overall journal information such as the ledger, the journal source, long and short descriptions, and more.

Journal ID: A sequentially generated number for online journals, other module journals, and interfaced transactions. Interfacing Agencies can change the Journal ID to be in agreement with their existing systems.

Key Terms (continued)

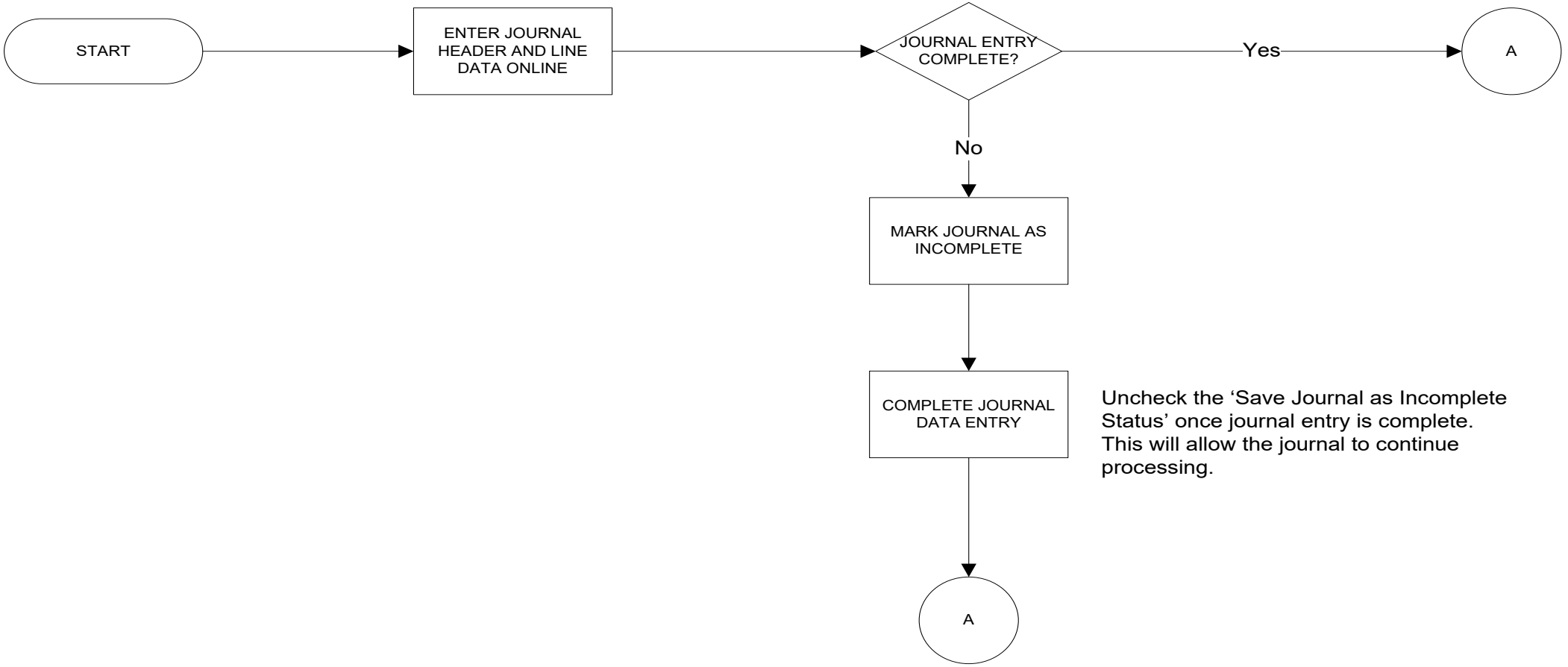
Journal Lines: A reference to each accounting line entered in the General Ledger **Create/Update Journal Entries** page, consisting of appropriate ChartField and accounting values.

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.

Run Control: An identifier that, when paired with the user's User ID, uniquely identifies the process the user is running. The Run Control ID defines parameters that are used when a process is run.

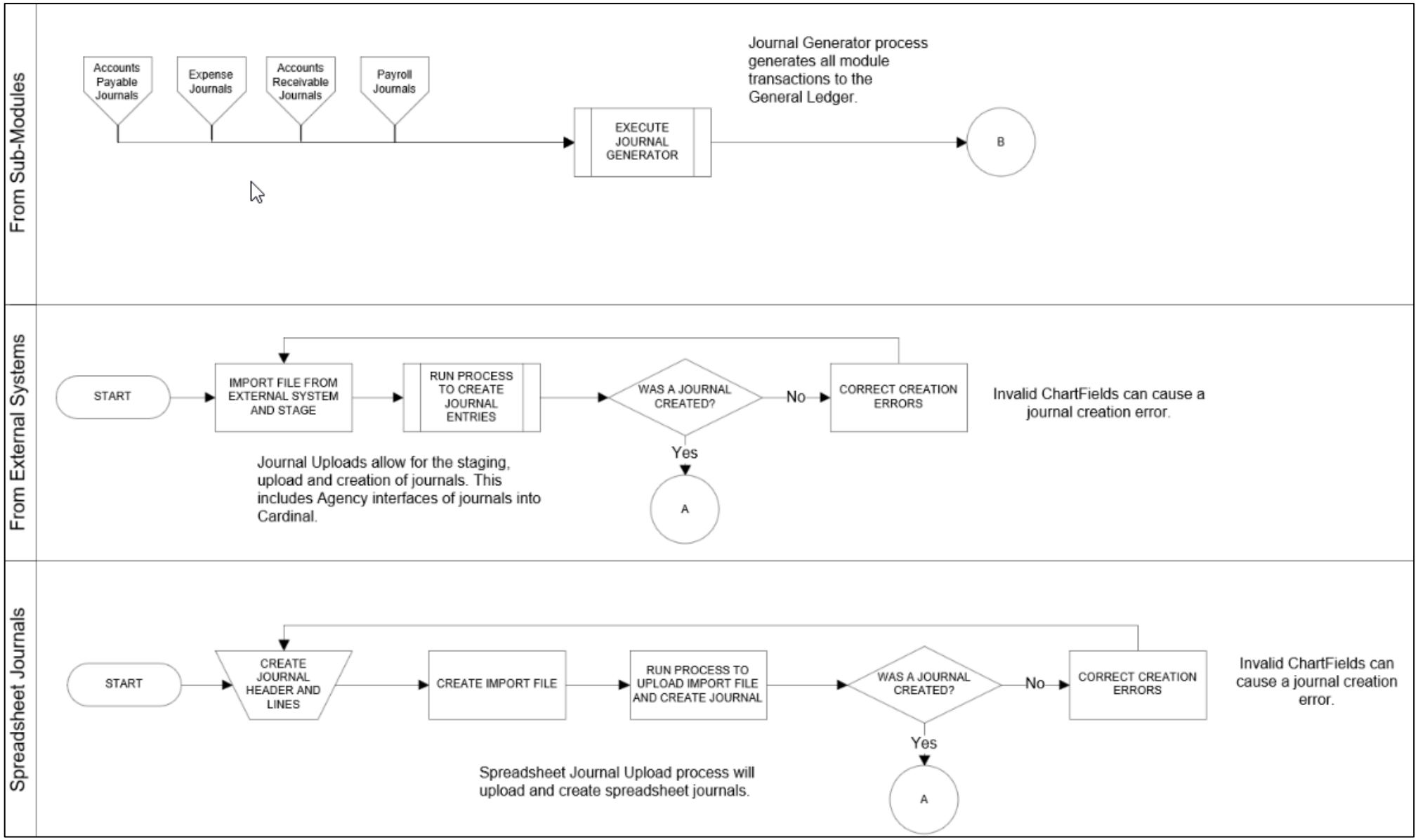
Workflow: A tool in Cardinal that routes a transaction electronically for approval via a Worklist. Journals cannot be submitted and approved by the same person.

Create Journals: Manual

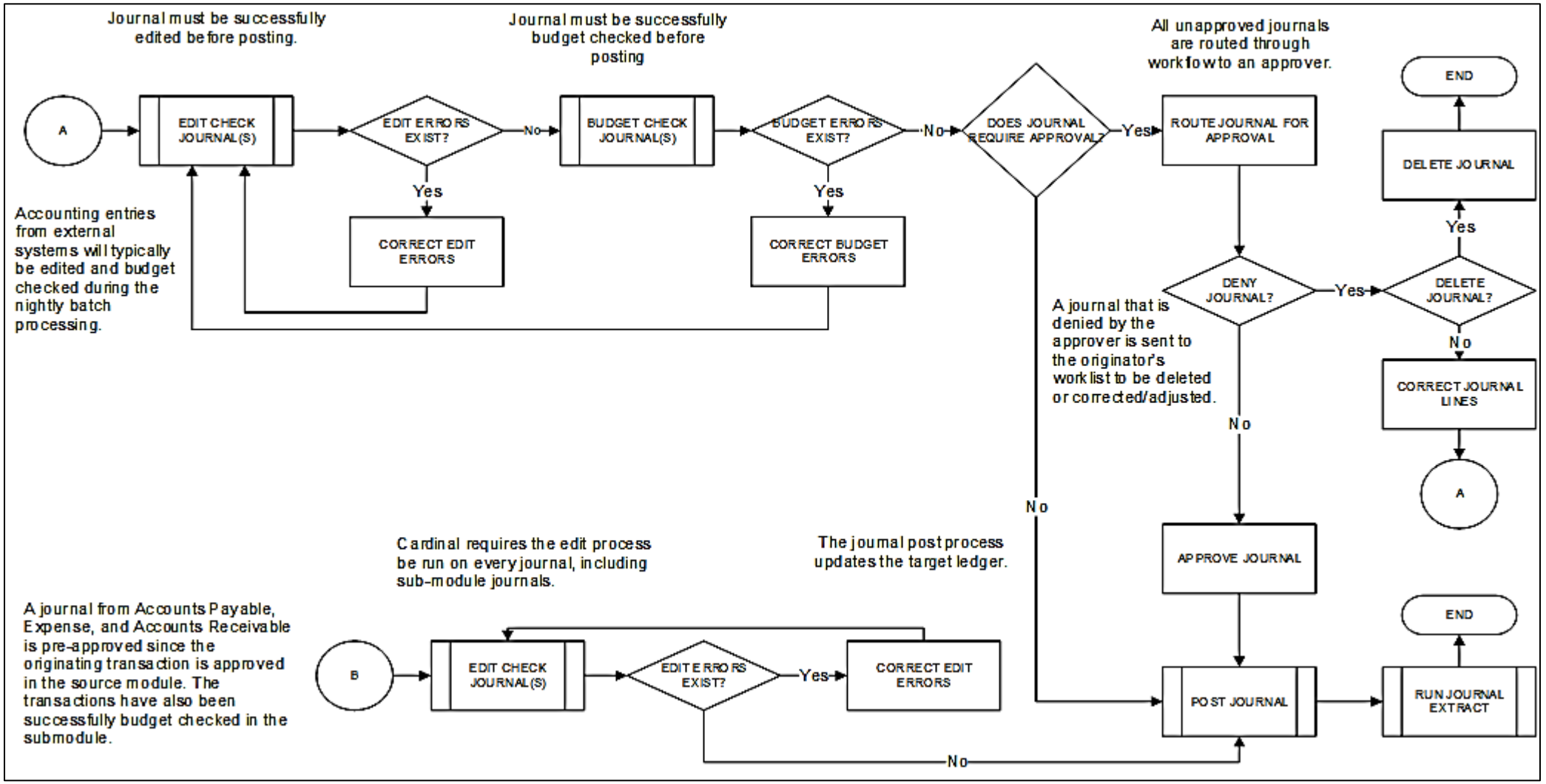


Uncheck the 'Save Journal as Incomplete Status' once journal entry is complete. This will allow the journal to continue processing.

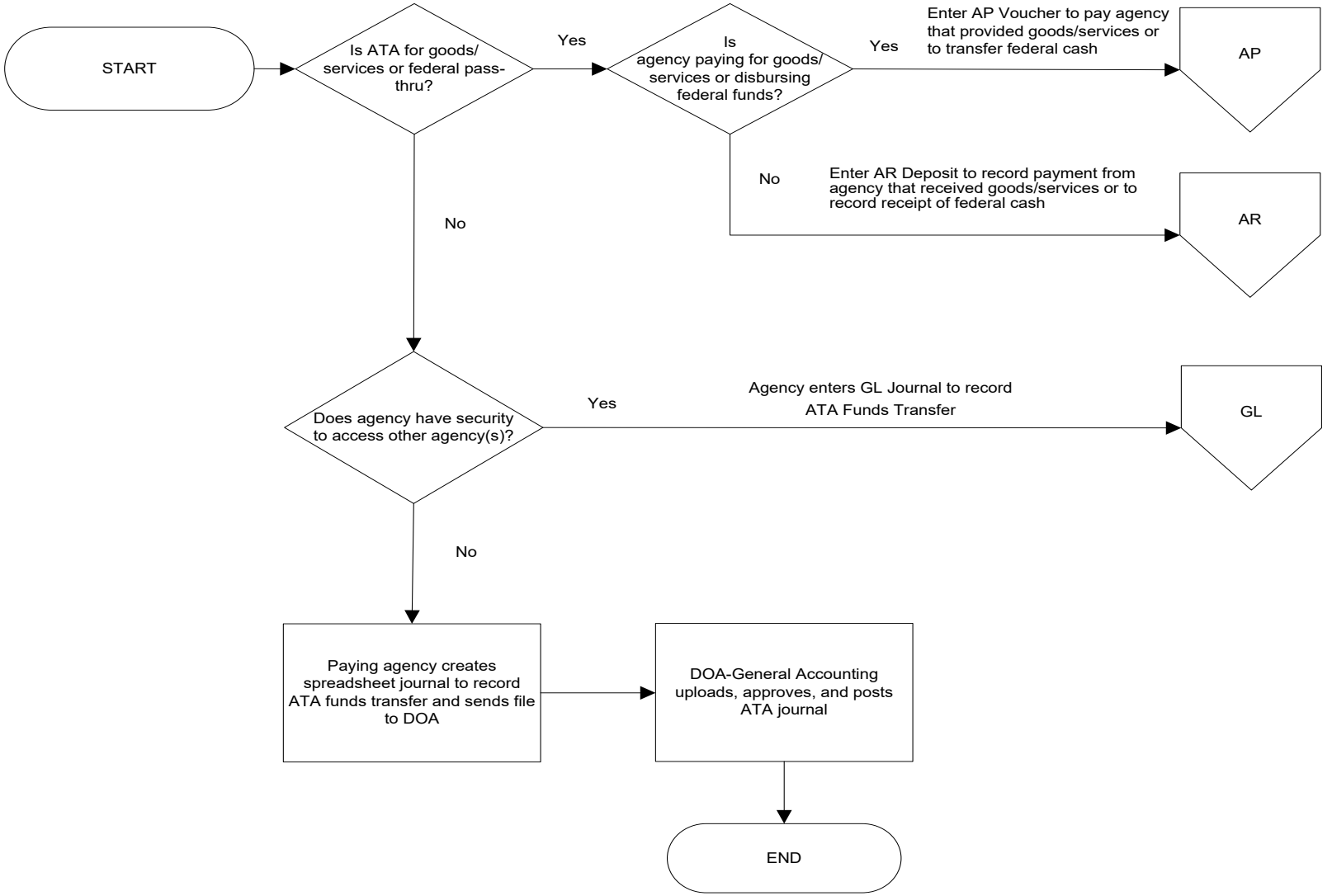
Create Journals: Batch



Process Journals: Overview



ATA Transactions: Process Flow



Follow the AP Enter Vouchers process. The Vendor would be the State Agency being paid.

Follow the AR Enter Deposits process. The Customer would be the State Agency that sent the payment.

Follow the GL Create Journals process.

Allowed Extensions on Attachments

The following is a list of file extensions that are allowed on attachments uploaded to Cardinal. You should only attach key supporting documents that either enhance the electronic Cardinal transaction approval process or are instrumental as part of the transaction history. The Cardinal system should not be relied upon to maintain Agency documentation and should not be considered the official retention source of the Agency. Supporting documents, as required by all applicable regulatory/governing bodies, should be maintained by the Agency apart from the Cardinal attachment functionality.

Allowed Extensions on Attachments in Cardinal		
.BMP	.CSV	.DOC
.DOCX	.JPE	.JPEG
.JPG	.MSG	.PDF
.PNG	.PST	.RTF
.TIF	.TIFF	.TXT
.XLS	.XLSX	.XML

Flowchart Key

