

GL-2 RECORD SCO TRANSFER JOURNAL ENTRIES FOR INTERAGENCY SERVICES AND TRANSACTIONS

Source Document: SCO Journal Entry

Module: General Ledger (GL)

Roles: GL Journal Processor
GL Journal Approver

GL2 - Record SCO Transfer JE for Interagency Services and Transactions (cont'd)

Pursuant to Government Code section 11255, "the Controller may establish procedures whereby some or all of the payments between funds and appropriations within a state agency and between funds and appropriations of different state agencies may be made by transfers upon his accounts in lieu of making such payments by claims and warrants. Corresponding entries shall be made on the accounts of the agency or agencies concerned".

A source document for recording charges for Interagency Services and Transactions is the SCO Notice of Transfer, TC-39, used by the SCO to record expenditures between state agencies in lieu of issuing a warrant. The SCO document below shows the direct charges and journal entry to record expenditures for Office of the State Chief Information Officer.

MAIL CODE		STATE CONTROLLER'S OFFICE										DOCUMENT NO		
ROUTE TO AGENCY		DIVISION OF ACCOUNTING										IO15040531		
STATE CONTROLLER'S OFFICE		SACRAMENTO, CALIFORNIA										12/18/2018 10/22/2015		
REPORT NO: FC-145-10-D		NOTICE OF TRANSFER												
FUND	AGCY	FY	REF/ITEM	FEDERAL CATALOG	CT	PG	EL	COM	TSK	TYP	SOURCE	ACCOUNT NO	DEBITS	CREDITS
-----DESCRIPTION-----														
9730												1140	14,236.45	
9730												8600		14,236.45
2018	7502	2015								Q		000		14,236.45
2018	7502	2015								R		0211101		14,236.45
DC151603FIX														
TO FUND		TECHNOLOGY SRVS REVOLVING FUND										14,236.45		
0001												9010	14,236.45	
2018	8860	2015	001							C		000	14,236.45	
2018	8860	2015	001			99				C		000	14,236.45	
2018	8860	2015	001			99				D		000	14,236.45	
2018	8860	2015	001									000	14,236.45	
DC151603FIX														
0001												1140		14,236.45
FROM FUND		GENERAL FUND											14,236.45	
TOTALS												14,236.45	14,236.45	
REASON FOR ABOVE ACTION														
CE TO RECORD EXPENDITURES FOR OFFICE OF THE STATE CHIEF														
INFORMATION OFFICER DIRECT CHARGES. TRANSFER REQUESTS														
PER GOVERNMENT CODE 11255.														
STATE CONTROLLER'S OFFICE														
BY _____														
ASSISTANT DIVISION CHIEF														
Jrnl # 40551														

GL2 - Record SCO Transfer JE for Interagency Services and Transactions (cont'd)

Another source document for recording the charge for Interagency Services and Transactions is the SCO Notice of Transfer, TC-38, used by the SCO to effect the transfer of moneys between state funds, other than those processed by specialized TC documents. The SCO document below shows the direct charges and journal entry to record expenditures for legal services provided by the Attorney General.

MAIL CODE 8860		STATE CONTROLLER'S OFFICE										DOCUMENT NO			
ROUTE TO AGENCY														JUS0001219	
DEPT OF FINANCE				DIVISION OF ACCOUNTING											
REPORT NO: FC-145-10-D				SACRAMENTO, CALIFORNIA										DATE: 12/18/2018	
				NOTICE OF TRANSFER											
FUND	AGCY	FY	REF/ITEM	FEDERAL CATALOG	CT	PG	EL	COM	TSK	TYP	SOURCE	ACCOUNT NO	DEBITS	CREDITS	
-----DESCRIPTION-----															
9731												1140	107,232.85		
9731												8000		107,232.85	
9731	0820	2018								Q		000		107,232.85	
9731	0820	2018								R		0299100		107,232.85	
ATTY GEN LEGAL SERV 01/18															
TO FUND LEGAL SERVICES REVOLVING FUND													107,232.85		
0001												9010	107,232.85		
0001	8860	2018	001							C		000	107,232.85		
0001	8860	2018	001			99				C		000	107,232.85		
0001	8860	2018	001			99				D		000	107,232.85		
ATTY GEN LEGAL SERV 01/18															
0001													1140	107,232.85	
FROM FUND GENERAL FUND														107,232.85	
TOTALS													107,232.85	107,232.85	
REASON FOR ABOVE ACTION															
GJ PURSUANT TO THE GOVERNMENT CODE, SECTION 11044, THE															
ABOVE CHARGES REPRESENT ATTORNEY GENERAL'S LEGAL															
SERVICES PROVIDED. FOR DETAIL, PLEASE REFER TO YOUR															
COPY OF TRANSFER REQUEST SENT TO YOU BY THE DEPARTMENT															
OF JUSTICE.															
													NPF	JNL# 76470	

The **GL Journal Processor** will review the SCO Journal Entry, the approved invoice and supporting documents for proper coding and reporting.

If the transfer for services is from Program 99 - Clearing Account, the GL Journal Processor may need to post two GL Journal Entries:

First GL Journal

- The first GL Journal will record the charge in the General Fund, Program 9999, Clearing Account.
- Post this journal using **CTUP** as the SCO Transaction Type

Second GL Journal

- The second GL Journal will allocate the costs from Program 9999 Clearing Account to the ultimate programs
- This journal is necessary when a department's cost allocation pool is not setup to allocate the charges automatically through the monthly cost allocation process.
- When posting the second journal, use **CARE** as the SCO Transaction Type, so that transactions will be included on the PFA report.
- See steps for "Manual Cost Allocation Journal" to post the second GL Journal

The **GL Journal Processor** will create a new GL Journal to post the charge . Steps are:

- 1 – Navigate to General Ledger>Journals>Journal Entry>Create/Update Journal Entries
- 2 - Enter your Business Unit in the **Add a New Value** tab
- 3 – Enter the date of the SCO JE as the **Journal Date**
- 4 - Click **Add**

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

Create/Update Journal Entries

Find an Existing Value | Add a New Value

2 Business Unit 8860

3 Journal ID NEXT

Journal Date 12/18/2018

4 Add

Find an Existing Value | Add a New Value

The **GL Journal Processor** will create the Journal **Header**. Steps are:

- 1 - Enter a Long Description with the SCO Journal Number, Date, and other necessary information.
- 2 - Ledger Group: **MODACCRL**
- 3 - Enter the appropriate SCO Type of Transaction. The Source will auto populate depending on the SCO Type of Transaction
- 4 - Click on the **Lines** tab to enter Journal Lines

Header
Lines
Totals
Errors
Approval

STATE OF CALIFORNIA
OFFICE OF THE STATE CONTROLLER
TRANSACTION REQUEST

Business Unit 8860 Department of Finance
Journal ID NEXT
Journal Date 12/18/2018

1 Journal Description/Legal Authority and Reason for Request

187 characters remaining

2 *Ledger Group

Ledger

3 SCO Type of Transaction Catch Up/SCO Initiated

*Source

Reference Number/SCO TC

Journal Class

PS TC

SJE Type

Adjusting Entry

Fiscal Year

Period

ADB Date

Auto Generate Lines

Save Journal Incomplete Status

Autobalance on 0 Amount Line

CTA

Currency Defaults: USD / CRRNT / 1

Attachments (0)

Reversal: Do Not Generate Reversal Commitment Control

Header | Lines | Totals | Errors | Approval

GL2 - Record SCO Transfer JE for Interagency Services and Transactions (cont'd)

The **GL Journal Processor** will create the Journal **Lines**. Steps are:

- 1** – Enter DR line: Transaction Description, Approp Ref, Fund, ENY, Expenditure Account, Program, Rptg Structure, Amount
- 2** – Click on + to insert a line
- 3** – Enter additional DR lines as necessary
- 4** – Insert a line and Enter CR Line to record Pending Cash: Transaction Description, Fund, ENY, Account, Amount
- 5** – Click **Save**. The system will assign a Journal ID. Note the Journal ID on your source document for reference

Header
Lines
Totals
Errors
Approval

Business Unit 8860 Department of Finance
Template List

Inter/IntraUnit

5 Journal ID 0000923055
Search Criteria

*Process Edit Journal

Journal Date 12/18/2018
Change Values

Process

View Audit Logs

Line 3

Lines											
Select	Line	Transaction Description	Approp Ref	Fund	ENY	Account	Program	Rptg Structure	Amount	Alt Acct	
1	<input type="checkbox"/>	1	RECORD SCO JE JUS00	001	0001	2018	5340310	9999	88609300	98,070.75	000000
3	<input type="checkbox"/>	2	RECORD SCO JE JUS00	001	0001	2018	5340310	9999	88606200	9,162.10	000000
4	<input type="checkbox"/>	3	RECORD SCO JE JUS00		0001	2018	1109100			-107,232.85	000000

2 Lines to add 2 + - ⌵

DR: The Correct Expenditure Account, for example:
 5340310 - Legal – Attorney General
 5344000 - Consolidated Data Centers
 5324400 – Rent – Buildings and Grounds (state owned)

CR: Pending Cash Transfer – GL
 1109100-Pending Cash Transfers-GL

Totals		
Unit	Total Lines	Total Debits
8860	3	107,232.85

5 Save Notify Refresh

GL2 - Record SCO Transfer JE for Interagency Services and Transactions (cont'd)

The **GL Journal Processor** will run the Edit Journal Process. Steps are:

- 1** – Select **Edit Journal**
- 2** - Click **Process**
- 3** – Check that Journal Status and Budget Status show V for Valid

Header | **Lines** | Totals | Errors | Approval

Business Unit 8860 Department of Finance Journal ID 0000923055 Journal Date 12/18/2018 Errors Only

Template List Search Criteria Change Values View Audit Logs

Inter/IntraUnit **1** *Process Edit Journal **2** Process Line 10

▼ **Lines** Personalize | Find | [Print] | [Grid]

Select	Line	*Unit	*Ledger	Transaction Description	Approp Ref	Fund	ENY	Account	Program	Rptg Structur
<input type="checkbox"/>	1	8860	MODACCRL	RECORD SCO JE JUS00	001	0001	2018	5340310	9999	88609300
<input type="checkbox"/>	2	8860	MODACCRL	RECORD SCO JE JUS00	001	0001	2018	5340310	9999	88606200
<input type="checkbox"/>	3	8860	MODACCRL	RECORD SCO JE JUS00		0001	2018	1109100		

Lines to add 1 [+] [-] [Grid]

▼ **Totals** Personalize | Find | View All | [Print] | [Grid] First 1 of 1 Last

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	3	107,232.85	107,232.85	V	V 3

Save Notify Refresh Add Update/Display

GL2 - Record SCO Transfer JE for Interagency Services and Transactions (cont'd)

The **GL Journal Processor** will Submit the Journal. Steps are:

- 1** – In the Journal Lines tab, select **Submit Journal**
- 2** - Click **Process**. The GL Journal Approver will receive an automatic notification of the journal for approval
- 3** - Click the Approval tab to view the journal workflow. Your journal will show as Pending

Header
Lines
Totals
Errors
Approval **3**

Business Unit 8860 Department of Finance
Journal ID 0000923055
Journal Date 12/18/2018
 Errors Only

Template List
Search Criteria
Change Values
View Audit Logs

Inter/IntraUnit
1 *Process Submit Journal **2**
Process

Line

▼ Lines
Personalize | Find |

Select	Line	*Unit	*Ledger	Transaction Description	Approp Ref	Fund	ENY	Account	Program	Rptg Structr
<input type="checkbox"/>	1	8860	MODACCRL	RECORD SCO JE JUS00	001	0001	2018	5340310	9999	88609300
<input type="checkbox"/>	2	8860	MODACCRL	RECORD SCO JE JUS00	001	0001	2018	5340310	9999	88606200
<input type="checkbox"/>	3	8860	MODACCRL	RECORD SCO JE JUS00		0001	2018	1109100		

Lines to add

▼ Totals
Personalize | Find | View All |

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	3	107,232.85	107,232.85	V	V

Save
 Notify
 Refresh

Add
 Update/Display

Note: As described on page 3, the **GL Journal processor** will post a second GL Journal to manually allocate the costs from Program 9999 Clearing Account to the ultimate programs. A manual GL Journal is required if the departments cost allocation pool is not setup to allocate the charges automatically through the monthly cost allocation process.

If the second Manual GL Journal is needed use “CARE” for the SCO Transaction Type. See instructions for “Record Manual Cost Allocation Journal” to post the second GL Journal.

The **GL Journal Approver** will approve the Journal
Follow the steps in Job Aid FI\$Cal .094 – Approving a GL Journal.