

## **GL-3 RECORD MANUAL COST ALLOCATION JOURNAL**

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Source Document: The original GL Journal which posted a charge to the Clearing Account.

Module: General Ledger (GL)

Roles: GL Journal Processor  
GL Journal Approver

**The Source Document** for recording a manual cost allocation journal is the original GL Journal which posted a charge to the Clearing Account. In the below example, the SCO Notice of Transfer JE shows the original charge was to the Program 99, the Clearing Account. The department's original GL Journal would have recorded the charge to the Clearing Account (see next page).

MAIL CODE 8860		STATE CONTROLLER'S OFFICE				DOCUMENT NO	
ROUTE TO AGENCY		DIVISION OF ACCOUNTING				JUS0001219	
DEPT OF FINANCE		SACRAMENTO, CALIFORNIA					
REPORT NO: FC-145-10-D		TC-38	NOTICE OF TRANSFER			DATE: 12/18/2018	
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.							

As shown below, the original GL Journal recorded a charge to the Clearing Account. The **GL Journal Processor** will post a new GL Journal to manually allocate the costs from Program 99 Clearing Account to the ultimate programs. The new GL Journal is required if the department's cost allocation pool is not setup to allocate certain charges automatically through the monthly cost allocation process.

Record SCO JE JUS0001219 dated 12/18/2018_Atty Gen Legal Serv 01/18 SCO Type: CTUP								
Line #	Line Description	Amount	Approp Ref	Fund	ENY	Account	Program	Reporting Structure
1	Legal - Attorney General	98,070.75	001	0001	2018	5340310	9999	88609300
2	Legal - Attorney General	9,162.10	001	0001	2018	5340310	9999	88606200
3	Pending Cash Transfers - GL	-107,232.85		0001	2018	1109100		

The **GL Journal Processor** will create a new GL Journal to manually allocate costs from the Clearing Account to the ultimate programs. 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 Journal Date using the date of the original journal
- 4 - Click **Add**

1

2

3

4

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

- 1 - Enter a Long Description. Include reference to the Original GL Journal and the SCO JE
- 2 - Ledger Group: **MODACCRL**
- 3 - Enter the appropriate SCO Type of Transaction. The source will auto populate depending on SCO Type of Transaction
- 4 - Click on the **Lines** tab to enter Journal Line

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: To Manually Allocate JNL 0001234\_SCO JE\_JUS0001219 dated 12/18/2018

**2** \*Ledger Group: MODACCRL

**3** SCO Type of Transaction: CARE Clearing Account Reclass/Manual Allocation

\*Source: 11N

Adjusting Entry: Non-Adjusting Entry

Fiscal Year: 2018

Period: 6

ADB Date: 12/18/2018

Reference Number/SCO TC: [ ]

Journal Class: [ ]

PS TC: GL

SJE Type: [ ]

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

Save Notify Refresh

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

- 1 - Enter the same lines and chartfield values as the original GL Journal. (The original GL journal posted the charge to the Clearing Account). Enter Amounts opposite from the original GL Journal
- 2 - Click on + to insert a line
- 3 - Enter additional lines as necessary
- 4 - Insert lines and enter Chartfield values and amounts to show the charge to the ultimate Program
- 5 - Click Save. The system will assign a Journal ID. Note the Journal ID on your source document for reference

The screenshot shows the 'GL Journal Processor' interface. At the top, there are tabs for 'Header', 'Lines', 'Totals', 'Errors', and 'Approval'. The 'Lines' tab is active. The header information includes: Business Unit 8860, Department of Finance, Journal ID 000923059, Journal Date 12/18/2018. Below this, there are buttons for 'Inter/IntraUnit', 'Process', and 'View Audit Logs'. A dropdown menu for '\*Process' is set to 'Edit Journal'. The main area is a table of journal lines with columns: Select, Line, \*Unit, Amount, Transaction Description, Approp Ref, Fund, ENY, Account, Program, and Rptg Structure. The table contains 6 lines, each with a red number (3, 3, 3, 4, 4, 4) next to the 'Select' column. A blue box highlights the 'Program' column for lines 1 through 6. Below the table, there is a 'Lines to add' field with a value of 1 and a '+' button. At the bottom, there is a 'Totals' section with columns: Unit, Total Lines, Total Debits, Total Credits, Journal Status, and Budget Status. The 'Save' button is highlighted with a red number 5.

Select	Line	*Unit	Amount	Transaction Description	Approp Ref	Fund	ENY	Account	Program	Rptg Structure
3	1	8860	-98,070.75	MAN ALLOC JE_JUS0001219	001	0001	2018	5340310	9999	88609300
3	2	8860	-9,162.10	MAN ALLOC JE_JUS0001219	001	0001	2018	5340310	9999	88606200
3	3	8860	107,232.85	MAN ALLOC JE_JUS0001219		0001	2018	1109100		
4	4	8860	98,070.75	MAN ALLOC JE_JUS0001219	001	0001	2018	5340310	8800	88609300
4	5	8860	9,162.10	MAN ALLOC JE_JUS0001219	001	0001	2018	5340310	6790	88606200
4	6	8860	-107,232.85	MAN ALLOC JE_JUS0001219		0001	2018	1109100		

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	6	214,465.70	214,465.70	N	N

## GL3 - Record Manual Cost Allocation Journal (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.

The screenshot displays the 'GL Journal Processor' interface. At the top, there are tabs for 'Header', 'Lines', 'Totals', 'Errors', and 'Approval'. The 'Lines' tab is active. Below the tabs, the following information is displayed:

- Business Unit: 8860 Department of Finance
- Journal ID: 0000923059
- Journal Date: 12/18/2018
- Template List: Inter/IntraUnit
- Search Criteria: Edit Journal
- Change Values: [Button]
- Errors Only: [Button]
- View Audit Logs: [Button]
- Line: 10

The 'Process' button is highlighted with a red '2'. Below this, the 'Lines' section is visible, showing a table of journal entries:

Select	Line	*Unit	Amount	Transaction Description	Approp Ref	Fund	ENY	Account	Program	Rptg Structure
<input type="checkbox"/>	1	8860	-98,070.75	MAN ALLOC JE_JUS0001219	001	0001	2018	5340310	9999	88609300
<input type="checkbox"/>	2	8860	-9,162.10	MAN ALLOC JE_JUS0001219	001	0001	2018	5340310	9999	88606200
<input type="checkbox"/>	3	8860	107,232.85	MAN ALLOC JE_JUS0001219		0001	2018	1109100		
<input type="checkbox"/>	4	8860	98,070.75	MAN ALLOC JE_JUS0001219	001	0001	2018	5340310	6800	88609300
<input type="checkbox"/>	5	8860	9,162.10	MAN ALLOC JE_JUS0001219	001	0001	2018	5340310	6790	88606200
<input type="checkbox"/>	6	8860	-107,232.85	MAN ALLOC JE_JUS0001219		0001	2018	1109100		

Below the 'Lines' section, there is a 'Lines to add' field set to 1. The 'Totals' section is visible at the bottom, showing a summary table:

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	6	214,465.70	214,465.70	V	V

The 'Journal Status' and 'Budget Status' fields in the 'Totals' section are highlighted with a red '3'. At the bottom of the interface, there are buttons for 'Save', 'Return to Search', 'Notify', 'Refresh', 'Add', and 'Update/Display'.

## GL3 - Record Manual Cost Allocation Journal (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

The screenshot displays the 'Approval' tab of the GL Journal Processor. The interface includes a header with tabs for 'Header', 'Lines', 'Totals', 'Errors', and 'Approval'. The 'Approval' tab is selected. Below the header, there is a form for journal details, including 'Business Unit' (8860), 'Department of Finance', 'Journal ID' (0000923059), and 'Journal Date' (12/18/2018). The 'Process' button is highlighted with a red '2'. The 'Approval' tab is highlighted with a red '3'. The 'Submit Journal' button is highlighted with a red '1'. Below the form, there is a table of journal lines with columns for 'Select', 'Line', '\*Unit', 'Amount', 'Transaction Description', 'Approp Ref', 'Fund', 'ENY', 'Account', 'Program', and 'Rptg Structure'. The table contains 6 lines of data. Below the table, there is a 'Totals' section with columns for 'Unit', 'Total Lines', 'Total Debits', 'Total Credits', 'Journal Status', and 'Budget Status'. The 'Journal Status' and 'Budget Status' are both 'V'. The interface also includes a 'Save' button, a 'Return to Search' button, a 'Notify' button, a 'Refresh' button, an 'Add' button, and an 'Update/Display' button.

Select	Line	*Unit	Amount	Transaction Description	Approp Ref	Fund	ENY	Account	Program	Rptg Structure
<input type="checkbox"/>	1	8860	-98,070.75	MAN ALLOC JE_JUS0001219	001	0001	2018	5340310	9999	88609300
<input type="checkbox"/>	2	8860	-9,162.10	MAN ALLOC JE_JUS0001219	001	0001	2018	5340310	9999	88606200
<input type="checkbox"/>	3	8860	107,232.85	MAN ALLOC JE_JUS0001219		0001	2018	1109100		
<input type="checkbox"/>	4	8860	98,070.75	MAN ALLOC JE_JUS0001219	001	0001	2018	5340310	6800	88609300
<input type="checkbox"/>	5	8860	9,162.10	MAN ALLOC JE_JUS0001219	001	0001	2018	5340310	6790	88606200
<input type="checkbox"/>	6	8860	-107,232.85	MAN ALLOC JE_JUS0001219		0001	2018	1109100		

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	6	214,465.70	214,465.70	V	V

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