YEAR-END ENCUMBRANCE LIABILITY RECLASSIFICATION

Source: DFQ_PO_05A_ENC_RECLASS_DETAIL query

Module: General Ledger (GL)

Roles: GL Journal Processor
GL Journal Approver
GL Reporter
Query Viewer

YEAR-END ENCUMBRANCE LIABILITY RECLASSIFICATION

Table of Contents

Purpose: For year-end reporting purposes, departments are responsible for reclassifying accounts payable liabilities to the appropriate general ledger liability accounts for encumbrances and encumbrance journals based on the type of supplier.

Budgetary Legal Ledger
The Budgetary Legal Ledger (BUDLEGAL/BLL) is the source of financial information for the Budgetary/Legal Year-End Financial Reports.

After the accounting period is closed each month, the Budgetary Legal Ledger application engine (BLL app engine) copies the period's transactions from the Modified Accrual (MODACCRL) to the BUDLEGAL ledger. The app engine also copies the encumbrances from DEPTADJ Ledger to BUDLEGAL Ledger with offset Account 2000300 (Accounts Payable – Encumbrance). The SCO Milestone 5 Encumbrance Extract process (M5 App Engine) copies the Commitment Control (KK) Ledgers' encumbrances to the DEPTADJ Ledger and creates encumbrance accounting entries with the offset liability accounts based on the types of suppliers.

After period 998 is closed, an allocation process reclassifies account 2000300 year-to-date balance to the correct liability accounts based on the encumbrance liability accounts posted in the DEPTADJ Ledger during the fiscal year.

Introduction to the Departmental Adjustment Ledger (DEPTADJ)

The DEPTADJ ledger is used to post/extract full accrual, capitalized asset and depreciation, and encumbrance transactions. Departments will post the encumbrance liability reclassification and reversal in this ledger.

When creating entries in the DEPTADJ ledger, the Target Ledger Code field is required. Each letter in the Target Ledger Codes corresponds to a specific ledger. Depending on the Target Ledger Code combination selected, the transaction data flows to the corresponding Target Ledger Group(s). For the encumbrance liability reclassification journal use Target Ledger Code "BL" to ensure that the transactions flow to the Budgetary/Legal Basis Annual Report (BLBAR) and Budgetary Legal (BUDLEGAL) ledgers.

Target Ledger Code	Corresponding Target Ledger Group(s)
ABG	ACCRL – BLBAR – GAAP
AG	ACCRL – GAAP
AW	FULLACCRL, GAAPGW
BG	BLBAR – GAAP
BL	BLBAR – BUDLEGAL
G	GAAP
GW	GAAPGW

Refer to Job Aid FISCal.490 – Department Adjustment Ledger Entries for a summary of the Departmental Adjustment Ledger and associated Target Ledger Codes.

Encumbrances in BLL include data from both:

- Purchase orders (POs) recorded to the direct appropriation (not Clearing Account program)

- Encumbrance Journals
  For example:
  - Allocation journals from POs posted to the Clearing Account program (9999)
  - A-8 Encumbrance Reduction journals
  - Manual encumbrance journals

Record Encumbrance Liability Reclassification entries in period 998 within the General Ledger module.

➤ Post journals to Ledger Group: DEPTADJ, Source ACC, Target Ledger Code: BL

Departments should use the auto-reverse function to reverse the Encumbrance Liability Reclassification entries in the new fiscal year.

Query Validation to Final Budget Report

Use the **DFQ_PO_05A_ENC_RECLASS_DETAIL** query to determine the Encumbrance Liability Reclassification entries. Validate the query to the Final Budget Report, Report No. 6 before creating the entries. The next few slides will show how to validate the query encumbrance amounts to the Final Budget Report, Report No. 6.

Departments can utilize the following criteria:
1 – Navigate to **Main Menu > Reporting Tools > Query > Query Viewer**
2 – In the "begins with" box, enter **DFQ_PO_05A**
3 – Click **Search**
4 – The search result will populate the **DFQ_PO_05A_ENC_RECLASS_DETAIL** query. Click **Excel**

Validate the DFQ_PO_05A_ENC_RECLASS_DETAIL query to the Final Budget Report, Report No. 6

Enter the query criteria - *Business Unit, *From Fiscal Year, *To Fiscal Year, *From Period, and *To Period, fields for the query. If the file is large, run Schedule Query to download.

DFQ_PO_05A_ENC_RECLASS_DETAIL - W/ GL Jrnl Ln Ref & Trans Desc

*Business Unit	8860
*From Fiscal Year	1901
*To Fiscal Year	20XX
*From Period	1
*To Period	998
From ENY ~ (Blank for All)	
To ENY ~ (Blank for All)	
Program ~ (Blank for All)	
Fund ~ (Blank for All)	
Project ~ (Blank for All)	
Activity ~ (Blank for All)	
Approp Ref ~ (Blank for All)	
Account~(Blank for All)	

View Results

Validate the DFQ_PO_05A_ENC_RECLASS_DETAIL query to the Final Budget Report, Report No. 6

The **DFQ_PO_05A_ENC_RECLASS_DETAIL** query output displays encumbrances for all supplier types and the total amount of the encumbrances. The "Short Program" is an added column to represent the appropriation (high-level) program consolidated at the 4-digit levels where appropriate (except the Administrative and Distributed Administrative program). Use the LEFT function in Excel to get the number of characters from the start of the string, from left to right. For example, using this function as =LEFT ("6770010",4) will give 6770.

Ledger	Unit	PO Number	Supplier ID	Supplier Name	Class	Supplier Type	Account Template	Liability Account Code	Inter Unit Supplier	Supplier Affiliate	Fund	Approp Ref	ENY	Account	Program	Short Program	Sum Amount
C_DTL_ENC	8860	0000003339	0000003761	WESTERN CONTRACT	C				N		0001	001	2022	5324200	9999	9999	3,209.99
C_DTL_ENC	8860	0000003342	0000000249	JJR ENTERPRISES INC	C				N		0001	001	2022	5302300	9999	9999	862.67
C_DTL_ENC	8860	0000003347	0000009547	RED RIVER CONSULTING SVCS INC	C				N		0001	001	2022	5340580	6770010	6770	47,432.85
C_DTL_ENC	8860	0000003347	0000009547	RED RIVER CONSULTING SVCS INC	C				N		0001	001	2022	5340580	6770019	6770	15,016.41
C_DTL_ENC	8860	0000003347	0000009547	RED RIVER CONSULTING SVCS INC	C				N		0001	001	2022	5340580	6770028	6770	106,008.82
C_DTL_ENC	8860	0000003347	0000009547	RED RIVER CONSULTING SVCS INC	C				N		0001	001	2022	5340580	6770037	6770	1,370.55
C_DTL_ENC	8860	0000003347	0000009547	RED RIVER CONSULTING SVCS INC	C				N		9740	001	2022	5340580	6770010	6770	35,783.19
C_DTL_ENC	8860	0000003347	0000009547	RED RIVER CONSULTING SVCS INC	C				N		9740	001	2022	5340580	6770019	6770	11,321.92
C_DTL_ENC	8860	0000003347	0000009547	RED RIVER CONSULTING SVCS INC	C				N		9740	001	2022	5340580	6770028	6770	79,968.42
C_DTL_ENC	8860	0000003347	0000009547	RED RIVER CONSULTING SVCS INC	C				N		9740	001	2022	5340580	6770037	6770	1,042.84
C_DTL_ENC	8860	0000003352	0000000543	SACRAMENTO VALLEY LOCKWORKS	C				N		0001	001	2022	5324200	9999	9999	4,741.89
C_DTL_ENC	8860	0000003360	0000044624	WEST A THOMSON REUTERS BUSI	C				N		0001	001	2022	5301900	9999	9999	4,581.47
C_DTL_ENC	8860	0000003373	DEPT084000	STATE CONTROLLER	G	03	STATE	2000000	Y	0840	0001	001	2022	5340210	9999	9999	1,000.00
C_DTL_ENC	8860	0000003375	0000015215	WIND DANCER MOVING CO	S				N		0001	001	2022	5301800	9999	9999	1,699.99
C_DTL_ENC	8860	0000003378	0000009537	VALLEY COMMUNICATIONS INC	C				N		0001	001	2022	5324200	9999	9999	6,398.70
C_DTL_ENC	8860	0000003385	0000000309	GODADDY COM LLC	P				N		0001	001	2022	5346340	9999	9999	1,183.96
C_DTL_ENC	8860	0000003385	0000009551	US BANK	D				N		0001	001	2022	5346340	9999	9999	-1,183.96
C_DTL_ENC	8860	0000003400	0000008513	CA ASSN OF STATE AUDITORS	C				N		0001	001	2022	5322400	6780	6780	115.37
C_DTL_ENC	8860	0000003400	0000008513	CA ASSN OF STATE AUDITORS	C				N		0001	001	2022	5322400	6780	6780	202.40
C_DTL_ENC	8860	0000003411	0000003639	CA SOCIETY OF CPAS	C				N		0001	001	2022	5322400	6780	6780	157.52
C_DTL_ENC	8860	0000003411	0000003639	CA SOCIETY OF CPAS	C				N		0001	001	2022	5322400	6780	6780	42.96
C_DTL_ENC	8860	0000003411	0000003639	CA SOCIETY OF CPAS	C				N		9740	001	2022	5322400	6780	6780	67.73
C_DTL_ENC	8860										0001	001	2021	5342500	6770037	6770	1.56
C_DTL_ENC	8860										0001	001	2021	5342500	6770037	6770	72.15
C_DTL_ENC	8860										0001	001	2021	5342500	6770037	6770	18.31
C_DTL_ENC	8860										0001	001	2021	5342500	6770037	6770	19.87
C_DTL_ENC	8860										0001	001	2021	5342500	6770037	6770	24.57
C_DTL_ENC	8860										0001	001	2021	5342500	6780	6780	7.85
C_DTL_ENC	8860										0001	001	2021	5342500	6780	6780	1,137.57
C_DTL_ENC	8860										0001	001	2021	5342500	6785055	6785	7.85
C_DTL_ENC	8860										0001	001	2021	5342500	6785055	6785	16.72
C_DTL_ENC	8860										0001	001	2021	5342500	6785055	6785	428.14
C_DTL_ENC	8860										0001	001	2021	5342500	9900200	9900200	-844.56
C_DTL_ENC	8860										0001	001	2021	5342500	9900200	9900200	-40.87
C_DTL_ENC	8860										0001	001	2021	5342500	9900200	9900200	-1,944.54
C_DTL_ENC	8860										0001	001	2021	5342500	9900200	9900200	-170.28
C_DTL_ENC	8860										0001	001	2021	5342500	9900200	9900200	-255.41

Validate the DFQ_PO_05A_ENC_RECLASS_DETAIL query to the Final Budget Report, Report No. 6

Departments should create a pivot table to obtain the information to use for validation. Sample Pivot table criteria is shown below:

Sum Amt

Fund	ENY	Approp Ref	Short Program	Budget Period	Total
0001	2020	001	6780	2020	0.00
			6785	2020	0.00
			9999	2020	0.00
	2020 Total				0.00
	2021	001	6770	2021	21,593.19
			6780	2021	7,557.82
			6785	2021	2,945.54
			9900100	2021	5,227.44
			9900200	2021	-5,227.44
			9999	2021	0.00
	2021 Total				32,096.55
	2022	001	6770	2022	466,564.48
			6780	2022	204,068.20
			6785	2022	81,342.42
			9900100	2022	148,723.08
			9900200	2022	-148,723.08
			9999	2022	0.00
	2022 Total				751,975.10
0001 Total					784,071.65
9740	2020	001	6780	2020	0.00
	2020 Total				0.00
	2021	001	6770	2021	16,272.85
			6780	2021	1,460.46
			6785	2021	2,225.14
	2021 Total				19,958.45
	2022	001	6770	2022	351,037.41
			6780	2022	46,647.21
			6785	2022	61,124.43
	2022 Total				458,809.05
9740 Total					478,767.50

PivotTable Fields

Choose fields to add to report:

Search

- ☑ Fund
- ☑ Approp Ref
- ☑ ENY
- ☐ Account
- ☐ Program
- Short Program

Drag fields between areas below:

▼ Filters

IIII Columns

≡ Rows
- Fund
- ENY
- Approp Ref
- Short Program
- Budget Period

Σ Values
- Sum Amt

Validate the DFQ_PO_05A_ENC_RECLASS_DETAIL query to the Final Budget Report, Report No. 6

1 – Enter **06/30/20XX** as the *As of Date
2 – Budget Period should remain blank
3 – Enter the **Business Unit**
4 – Click on Adjustment Period drop-down and select **998**
5 – ChartFields Selection based on whether the department is ordering the report for a specific fund or all the funds the department is responsible for.

Validate the DFQ_PO_05A_ENC_RECLASS_DETAIL query to the Final Budget Report, Report No. 6

The query pivot table results on slide 9 should agree with the Final Budget Report, "Encumbrance/Allocated Encumbrance" column for all appropriations. If the amounts do not agree, check the pivot table criteria.

Prepared by Department of Finance, Fiscal Systems and Consulting Unit

Purchase orders recorded to the direct appropriation

The BLL App engine copies the encumbrance accounting entries from the DEPTADJ ledger and posts them in the BUDLEGAL ledger with the applicable offsetting liability account based on the supplier type:

- ➢ 2000000 - Accounts Payable (Non-Governments)

- ➢ 2021000 - Due to Local Governments

- ➢ 2020000 - Due to Federal Government

- ➢ 2024000 - Due to Other Governmental Entities

- ➢ If the supplier is a State Government (Inter-Unit Supplier), the Account 2000000-Accounts Payable is used as the offsetting liability account.

  - ▪ Departments will reclassify Account 2000000 for encumbrances related to State Governments to the appropriate accounts 2010000-Due to Other Funds or 2011000-Due to Other Appropriations.

  - ▪ Account 2000000 is a control account. The FI$Cal system does not allow departments to post transactions directly to the control accounts. Instead, departments should use Account 2000100 - Accrued Accounts Payable to reclassify the encumbrance liabilities.

Purchase orders recorded to the direct appropriation

Record the Encumbrance Liability Reclassification entries in period 998 within the General Ledger module.

➤ Post the journal to Ledger Group: **DEPTADJ,** Source **ACC,** Target Ledger Code: **BL**.

Record encumbrance liability reclassification for State Governments:

       Debit 2000100 Accrued Accounts Payable
           Credit 2010000 Due to Other Funds*
           Credit 2011000 Due to Other Appropriations*

*Journal lines posted to Account 2010000/2011000 – Due to Other Funds/Appropriations must include values in the "Affiliate" (BU) and "Fund Affiliate" (Fund) fields. This information will be system-generated on the year-end Report No. 7, Subsidiaries on File.

Departments should use the auto-reverse function to reverse the Encumbrance Liability Reclassification entries in the new fiscal year.

Purchase orders recorded to the direct appropriation

Departments should create a pivot table to obtain the following information - Sample Pivot table criteria are shown below:

➢ Filter by Supplier Type: 03 (CA State Departments including CSU and Trustees)
➢ Include all programs except Clearing Account (9999)
➢ If the field is blank, complete Supplier Affiliate (BU Affiliate) using the Supplier ID
➢ Complete the Fund Affiliate. Departments may find this information on the supplier invoice or TC-38 and TC-39 (SCO Notice of Transfers) journal entries for inter-agency services and transactions. Otherwise, departments should coordinate with each other to ensure that the corresponding Due To/From entries reconcile.

Filters	Columns
Supplier Type ▾	
Program ▾	

Rows	Σ Values
Fund ▾	Sum of Sum Amount ▾
ENY ▾	
Approp Ref ▾	
Short Program ▾	
Supplier ID ▾	
Supplier Affiliate ▾	
Fund Affil ▾	

Supplier Type	03 🔻					
Program	(Multiple Items) 🔻	All programs except Clearing Account (9999)				

Sum of Sum Am

Fund ▾	ENY ▾	Approp Ref ▾	Short Program ▾	Supplier ID ▾	Supplier Affiliate ▾	Fund Affil ▾	Total
⊟0001	⊟2020	⊟001	⊟6780	⊟UNIV667000	⊞(blank)		0.00
				⊟UNIV678000	⊟6780	(blank)	0.00
	⊟2021	⊟001	⊟6780	⊟UNIV667000	⊞(blank)		60.81
	⊟2022	⊟001	⊟6780	⊟DEPT776000	⊟7760	(blank)	150.00
				⊟UNIV676000	⊟6760	(blank)	81.08
0001 Total							**291.89**
⊟9740	⊟2020	⊟001	⊟6780	⊟UNIV667000	⊞(blank)		0.00
				⊟UNIV678000	⊟6780	(blank)	0.00
	⊟2021	⊟001	⊟6780	⊟UNIV667000	⊞(blank)		14.19
	⊟2022	⊟001	⊟6780	⊟UNIV676000	⊟6760	(blank)	18.92
9740 Total							**33.11**

Purchase orders recorded to the direct appropriation

Departments may need to post Encumbrance Liability Reclassification entries for A-8 Accrue Accounts Payable (with Open Purchase Orders) - Encumbrance Reduction journals (ECM entries) posted to the direct appropriations. As the department creates the ECM entries, the Transaction Description field should be used to provide information to assist with the Encumbrance Liability Reclassification. In the example below, the department included the account, affiliate and fund affiliate the entry should be posted to.

Sample Pivot table criteria are shown below:
➢ Filter by Source: ECM
➢ Include all programs except Clearing Account (9999)
➢ Complete the Supplier Affiliate (BU Affiliate)
➢ Complete the Fund Affiliate
➢ Include the Transaction Description field for additional information the department may have included

Fund	ENY	Approp Ref	Short Program	Supplier ID	Supplier Affiliate	Fund Affil	Transaction Description	Total
⊟0001	⊟2022	⊟001	⊟6770	⊟(blank)	⊟(blank)	⊟(blank)	2000100 A8: PRIVATE VEN GL 3010	-23,469.18
							2011000 A8: AFF7501-FUND AFF 0001	-50,782.91
			⊟6780	⊟(blank)	⊟(blank)	⊟(blank)	2011000 A8: AFF6100-FUND AFF 0001	-32,274.97
			⊟6785	⊟(blank)	⊟(blank)	⊟(blank)	2011000 A8: AFF6100-FUND AFF 0001	-12,900.50
0001 Total								-119,427.56
⊟9740	⊟2022	⊟001	⊟6770	⊟(blank)	⊟(blank)	⊟(blank)	2000100 A8: PRIVATE VEN GL 3010	-17,704.82
							2010000 A8: AFF7501-FUND AFF 0001	-38,162.05
			⊟6780	⊟(blank)	⊟(blank)	⊟(blank)	2010000 A8: AFF6100-FUND AFF 0001	-7,382.71
			⊟6785	⊟(blank)	⊟(blank)	⊟(blank)	2010000 A8: AFF6100-FUND AFF 0001	-9,694.04
9740 Total								-72,943.62

Filters: Source / Program

Source: ECM
Program: (Multiple Items) — All programs except Clearing Account (9999)

Sum of Sum Amount

Rows: Fund / ENY / Approp Ref / Short Program / Supplier ID / Supplier Affiliate / Fund Affil / Transaction Descripti...
Values: Sum of Sum Amount

Purchase orders recorded to the direct appropriation

Illustration of the entries for both pivot tables on slide 14 and 15 to Ledger Group: DEPTADJ/Target Ledger Code: BL.

Line	Unit	Ledger	Target	ENY	Fund	Approp Ref	Program	Account	Alt Acct	Affiliate	Fund Affil	Amount	Budget Date
1	8860	DEPTADJ	BL	2021	0001	001	6780	2000100	2000100000			60.81	6/30/2023
2	8860	DEPTADJ	BL	2021	0001	001	6780	2010000	201000000	6670	1234	(60.81)	6/30/2023
3	8860	DEPTADJ	BL	2022	0001	001	6780	2000100	2000100000			150.00	6/30/2023
4	8860	DEPTADJ	BL	2022	0001	001	6780	2011000	2011000000	7760	0001	(150.00)	6/30/2023
5	8860	DEPTADJ	BL	2022	0001	001	6780	2000100	2000100000			81.08	6/30/2023
6	8860	DEPTADJ	BL	2022	0001	001	6780	2011000	2011000000	6760	0001	(81.08)	6/30/2023
7	8860	DEPTADJ	BL	2021	9740	001	6780	2000100	2000100000			14.19	6/30/2023
8	8860	DEPTADJ	BL	2021	9740	001	6780	2010000	2010000000	6670	1234	(14.19)	6/30/2023
9	8860	DEPTADJ	BL	2022	9740	001	6780	2000100	2000100000			18.92	6/30/2023
10	8860	DEPTADJ	BL	2022	9740	001	6780	2010000	2010000000	6760	0001	(18.92)	6/30/2023
11	8860	DEPTADJ	BL	2022	0001	001	6770	2000100	2000100000			(50,782.91)	6/30/2023
12	8860	DEPTADJ	BL	2022	0001	001	6770	2011000	2011000000	7501	0001	50,782.91	6/30/2023
13	8860	DEPTADJ	BL	2022	0001	001	6780	2000100	2000100000			(32,274.97)	6/30/2023
14	8860	DEPTADJ	BL	2022	0001	001	6780	2011000	2011000000	6100	0001	32,274.97	6/30/2023
15	8860	DEPTADJ	BL	2022	0001	001	6785	2000100	2000100000			(12,900.50)	6/30/2023
16	8860	DEPTADJ	BL	2022	0001	001	6785	2011000	2011000000	6100	0001	12,900.50	6/30/2023
17	8860	DEPTADJ	BL	2022	9740	001	6770	2000100	2000100000			(38,162.05)	6/30/2023
18	8860	DEPTADJ	BL	2022	9740	001	6770	2010000	2010000000	7501	0001	38,162.05	6/30/2023
19	8860	DEPTADJ	BL	2022	9740	001	6780	2000100	2000100000			(7,382.71)	6/30/2023
20	8860	DEPTADJ	BL	2022	9740	001	6780	2010000	2010000000	6100	0001	7,382.71	6/30/2023
21	8860	DEPTADJ	BL	2022	9740	001	6785	2000100	2000100000			(9,694.04)	6/30/2023
22	8860	DEPTADJ	BL	2022	9740	001	6785	2010000	2010000000	6100	0001	9,694.04	6/30/2023

Encumbrance Journals

The BLL App engine copies the encumbrance accounting entries from the DEPTADJ ledger and posts them in the BUDLEGAL ledger for the allocated encumbrances as Account 2000000 Accounts Payable. Departments are responsible for reclassifying Account 2000000 to the appropriate liability accounts as shown below.

➢ Journal entry to reclassify encumbrances allocation journals is as follows:

       Debit 2000100 Accrued Accounts Payable
            Credit 2010000 Due to Other Funds*
            Credit 2011000 Due to Other Appropriations*
            Credit 2020000 Due to Federal Government (Federal Agency)
            Credit 2021000 Due to Local Governments
                    (Local Government Agencies, including Cities and Counties)
            Credit 2024000 Due to Other Governmental Entities
                    (Other Governmental Agencies, including school districts, UC/Regents, and other State Governments)

*Journal lines posted to Account 2010000/2011000 – Due to Other Funds/Appropriations must include values in the "Affiliate" (BU) and "Fund Affiliate" (Fund) fields. This information will be system-generated on the year-end Report No. 7, Subsidiaries on File.

Refer to slide 20 for an illustration for creating journal entries to post to period 998.

Departments should use the auto-reverse function to reverse the Encumbrance Liability Reclassification entries in the new fiscal year.

Encumbrance Journals

Calculate the Supplier Percentage for Encumbrance Journals
Use the previously downloaded data from the **DFQ_PO5A_ENC_RECLASS_DETAIL** query. Refer to slide 8.
1 – Create a pivot table - Sample Pivot table criteria are shown below.
2 – Filter by Program 9999 (Clearing Account)
3 – Include all PO numbers (deselect "blank" – which are encumbrance journals/allocation)
4 – Calculate the percentage of encumbrances for each type listed below based on the grand total.
All supplier class types must add up to 100%. (See calculations on the last two columns) Supplier class
types may include: Supplier type 02 - Federal Government (G)
Supplier type 03 - State Government (G)
Supplier type 04 - Local Government (G)
Supplier type 05 - Other Governmental Entities (G)
Supplier type will be blank - Non-Government (01, C, I, P, S)

Encumbrance Journals
Apply the calculated percentage to determine reclassification amounts

Use the previously downloaded data from the **DFQ_PO5A_ENC_RECLASS_DETAIL** query. Refer to slide 8. Apply the calculated percentages for each supplier type to the allocated encumbrances to determine the amounts that should be reclassified.
1 – Create a pivot table - Sample Pivot table criteria are shown below.
2 – Include all programs except Clearing Account (9999)
3 – Filter by Source: ALO
4 – List the calculated percentages (.5352%, .1568%, .1462%, .1205%) from the previous slide.
 ➢ Calculate the percentage of the "Total" by Fund/ENY/Appn Ref/Short Program for each Supplier type
 ➢ Create the reclassification lines for each amount to the correct Due To accounts by Fund, ENY, Appn Ref, and Program and any departmental ChartFields.
 ➢ Record the encumbrance to Source **ACC**, Ledger Group: **DEPTADJ**, and Target Ledger Code: **BL**.

Program	(Multiple Item)				RECLASSIFICATION AMOUNTS			
Source	ALO				2020000	201XXXX	2021000	2024000
					0.5352%	0.1568%	0.1462%	0.1205%
Sum of Sum Amount								
Fund	ENY	Approp	Short Program	Total	02 - Fed Gov	03 - State Govt	04 - Local Govt	05 - Other Govt
0001	2021 001	6770		11,333.19	60.66	17.77	16.57	13.66
		6780		7,557.82	40.45	11.85	11.05	9.11
		6785		2,945.54	15.76	4.62	4.31	3.55
		9900100		5,227.44	27.98	8.20	7.64	6.30
		9900200		-5,227.44	-27.98	-8.20	-7.64	-6.30
	2022 001	6770		370,987.94	1,985.53	581.71	542.38	447.04
		6780		235,779.66	1,261.89	369.70	344.71	284.11
		6785		94,242.92	504.39	147.77	137.78	113.56
		9900100		148,723.08	795.97	233.20	217.43	179.21
		9900200		-148,723.08	-795.97	-233.20	-217.43	-179.21
0001 Total				722,847.07				
9740	2021 001	6770		8,532.85	45.67	13.38	12.48	10.28
		6780		1,460.46	7.82	2.29	2.14	1.76
		6785		2,225.14	11.91	3.49	3.25	2.68
	2022 001	6770		278,787.91	1,492.07	437.14	407.59	335.94
		6780		53,933.43	288.65	84.57	78.85	64.99
		6785		70,818.47	379.02	111.04	103.54	85.34
9740 Total				415,758.26				

PivotTable Fields
Choose fields to add to report:
☑ Program ☑ Short Program ☐ PC Bus Unit
Filters: Program, Source
Rows: Fund, ENY, Approp Ref, Short Program
Values: Sum of Sum Am...

Recording the Encumbrance Liability Reclassification Journal Entry

To enter the encumbrance liability reclassification journal entry, the **GL Journal Processor** will create a new journal.

1 – Navigate to **Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries**

2 – Click **Add a New Value** tab

3 – Enter your **Business Unit**

4 – Enter a **Journal Date** of 6/30/20XX for the fiscal year ended

5 – Click **Add**

Illustration of Journal Header for Ledger Group **DEPTADJ**

1 – Enter a **Journal Description/Legal Authority and Reason for Request.** Begin the description with YE Encumbrance Reclassification accrued payable to a lower level "Due To" account (example below)

2 – Enter **DEPTADJ** as the Ledger Group

3 – Enter **ACC** as the Source

4 – Click on Adjusting Entry drop-down and select **Adjusting Entry**

5 – Period will default to **998**

6 – Click on **Reversal**: and select **Beginning of Next Period**, click **OK**

7 – Enter **BL** as the Target Ledger Code

The **GL Journal Processor** will enter the Journal **Lines.**

1 – In the Lines tab, enter the debit line to record: Fund, ENY, Approp Ref, Program, Account, Alt Account, and Amount

2 – Click on **+** to insert a line

3 – Enter credit line: Fund, ENY, Approp Ref, Program, Account, Alt Account, Fund, and Amount. Include Affiliate and Fund Affiliate values for Accounts 2010000 or 2011000.

4 – Click **Save** (not shown in the illustration)

	Header	Lines	Totals	Errors	Approval

Business Unit 8860   Department of Finance   Journal ID NEXT   Journal Date 06/30/2023
Template List   Change Values
Inter/IntraUnit   *Process Edit Journal   Process

Lines — Personalize | Find | 🗗 | 📊

Select	Line	Fund	Approp Ref	Program	Account	Alt Acct	Affiliate	Fund Affil	Amount
1 ☐	1	0001	001	6780	2000100	20001000C			60.81
3 ☐	2	0001	001	6780	2010000	20100000C	6670	1234	-60.81
☐	3	0001	001	6780	2000100	20001000C			150.00
☐	4	0001	001	6780	2011000	201100000	7760	0001	-150.00
☐	5	0001	001	6780	2000100	20001000C			81.08
☐	6	0001	001	6780	2011000	201100000	6760	0001	-81.08
☐	7	9740	001	6780	2000100	20001000C			14.19
☐	8	9740	001	6780	2010000	20100000C	6670	1234	-14.19
☐	9	9740	001	6780	2000100	20001000C			18.92
☐	10	9740	001	6780	2010000	20100000C	6760	0001	-18.92
☐	11	0001	001	6770	2000100	20001000C			-50,782.91
☐	12	0001	001	6770	2011000	201100000	7501	0001	50782.91

2 Lines to add 1 ⊞ ⊟

The **GL Journal Processor** will run the **Edit Journal** process.
1 – Verify that **Edit Journal** is selected in the *Process drop-down menu.
2 – Click **Process**
3 – Check the **Journal Status** and **Budget Status** show "**V**" for Valid. The system will assign a Journal ID. Note the Journal ID on the source document for reference.

Note: Once the Edit Journal process has run successfully, verify Accounts 1240030/2010030 - Due To/From General Ledger Journal did not generate additional journal lines. These accounts will appear if a fund's total debits and total credits do not net to zero. If these additional lines are generated, review these entries and correct them before posting the journal.

The **GL Journal Processor** will post the journal after it is budget checked.
1 – Select **Post Journal** from the *Process drop down menu.
2 – Click **Process**
3 – Check the Journal Status will be "P" and Budget Status will show "V" for Valid
  Journal is not required to be submitted for approval.

Reminders:

- Record the Encumbrance Liability Reclassification entries in period **998**, Source: **ACC**, Adjusting Entry: **Adjusting Entry**, Ledger Group: **DEPTADJ,** and Target Ledger Code: **BL**.

- Journal lines posted to Account 2010000/2011000 – Due to Other Funds/Appropriations must include values in the Fund Affiliate and Affiliate fields. Adding the Affiliate and Fund Affiliate in the Debit and Credit lines will be helpful for research purposes.

- Once the Edit Journal process has run successfully, verify Accounts 1240030/2010030 - Due To/From General Ledger Journal did not generate additional journal lines. These accounts will appear if a fund's total debits and total credits do not net to zero. If these additional lines are generated, review these entries and correct them before posting the journal.

- Departments should use the auto-reversal functionality for reversing year-end accrual entries in the new year.