

## YE - A-8 – ACCRUE ACCOUNTS PAYABLE (OPEN PURCHASE ORDERS)

---

Source Document: Goods and Services Invoices

Module: General Ledger (GL)

Roles: GL Journal Processor  
GL Journal Approver

**Purpose:** The A-8 entry accrues expenditures for encumbrances (commitments) and obligations for the fiscal year just ended.

In FI\$Cal, three accounting events accrue amounts for encumbrances (commitments) and obligations:

1. Open purchase orders budget checked and dispatched as of June 30.
2. Vouchers entered and budget checked through Period 12, but not scheduled for payment before June 30.
3. Adjusting entry journal(s) in Period 998 for any valid obligations (goods or services) received/performed but not vouchered for payment by June 30.

This eLearning will provide guidance on the third accounting event to record the A-8 accrual for the department's expenditure obligations. Departments shall analyze invoices associated with open purchase orders that must be accrued at year-end.

The A-8 adjusting entry accrual consists of two entries. The first records the valid expenditure obligation accrual. The second reduces the encumbrance related to the obligation.

**Departments should use the auto-reverse function to reverse A-8 entries and manually reverse the encumbrance reductions in the new fiscal year.**

**1. Expenditure Obligation Accrual (slides 5 – 9)**

Debit	5XXXXXX	Expenses	
Credit	2000100	Accrued Accounts Payable	Corporation Exempt Corporation Individual/Sole Proprietor Partnership Estate or Trust Employee
Credit	2010000/ 2011000	Due to Other Funds/ Appropriations*	CA State Departments (includes CSU & CSU Trustees)
Credit	2020000	Due to Federal Government	Federal Government
Credit	2021000	Due to Local Governments	Local Governments (Includes Cities and Counties)
Credit	2024000	Due to Other Governmental Entities	Other Governmental Entities (Includes School Districts, Community Colleges, Regents/UCs and Other State Gov't's)

\*Journal lines posted to Account 201XXXX – Due to Other Funds/Appropriations should 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.

## 2. Encumbrance Reduction Entry (slides 11 – 20)

Credit 5XXXXXX

Expenses

- Encumbrance reduction entries must pass the budget check and decrease encumbrances in the commitment control. This entry must use the same ChartField values as the PO that is being reduced.
- Encumbrance journals do not post to the GL module; instead, the Journal Status and Budget Status will remain "Valid". Therefore, encumbrance reduction entries will not offset the A-8 (account 5XXXXXX - Appropriation Expenditures) ChartField lines.
- It is not necessary to include the liability ChartField lines in an encumbrance journal. The system will offset the entry to 2000300 (Accounts Payable - Encumbrance) in the Budgetary Legal (BUDLEGAL) ledger and allocate it to Account 2000000 (Accounts Payable) at year-end. If the supplier associated with the PO is not a private entity, departments must reclassify the liability to the appropriate account. For additional information, please refer to the "YE – Encumbrance Liability Reclassification" eLearning.
- To assist with the encumbrance liability reclassification, departments can use the Journal Line Reference or Transaction Description to record the appropriate liability account code and the PO number associated with the encumbrance reduction entry.

## Expenditure Obligation Accrual

To enter the A-8 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**

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

Create/Update Journal Entries

Find an Existing Value 2 Add a New Value

3 Business Unit 8860

Journal ID NEXT

4 Journal Date 06/30/20XX

5 Add

The **GL Journal Processor** will create the journal **Header**.

- 1 – Enter a **Journal Description/Legal Authority and Reason for Request**. Begin the description with A-8 Accounts Payable Accrual with PO FY 20XX (example below)
- 2 – Ledger Group will default to **MODACCRL**
- 3 – Enter **ACC** as the source
- 4 – Click the 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**

The screenshot shows the 'Header' tab of the GL Journal Processor. The interface includes the following elements:

- Business Unit:** 8860, **Department of Finance**
- Journal ID:** NEXT, **Journal Date:** 06/30/20XX
- 1 Journal Description/Legal Authority and Reason for Request:** A-8 Accounts Payable Accrual with PO FY 20XX (209 characters remaining)
- 2 \*Ledger Group:** MODACCRL
- 3 \*Source:** ACC
- 4 Adjusting Entry:** Adjusting Entry (selected in dropdown)
- 5 Period:** 998
- 6 Reversal:** Do Not Generate Reversal
- Fiscal Year:** 20XX, **ADB Date:** 06/30/20XX
- Buttons:** Save, Notify, Refresh
- Options:** Auto Generate Lines, Save Journal Incomplete Status, Autobalance on 0 Amount Line, CTA
- Other fields:** Ledger, SCO Type of Transaction, Reference Number/SCO TC, Journal Class, PS TC (GL), SJE Type, Currency Defaults (USD / CRRNT / 1), Attachments (0), Commitment Control

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

- 1** – In the **Lines** tab. Enter the debit line to record the expenditure account. Use the appropriate expenditure account for the invoice type and enter Approp Ref, Fund, ENY, Account (5XXXXXX), Program, Rptg Structure, Amount, and Budget Date. Enter the Affiliate\*, Fund Affiliate\*, and other ChartField values if applicable.
- 2** – Click **+** to insert a line
- 3** – Enter additional debit lines as necessary
- 4** – Enter credit line to record the liability account. Use the same ChartFields as step1 and the appropriate liability account for the supplier type.

*\* For Interagency Services, debit and credit lines should include Affiliate and Fund Affiliate ChartFields. This information will be system-generated on the year-end Report No. 7, Subsidiaries on File.*

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

Header **1** **Lines** Totals Errors Approval

Business Unit 8860 Department of Finance Journal ID 0000500655 Journal Date 06/30/20XX

Template List Change Values

Inter/IntraUnit \*Process Edit Journal Process

**Lines**

Select	Line	*Unit	*Ledger	Approp Ref	Fund	ENY	Account	Alt Acct	Program	Rptg Structure	Amount	Budget Date
<input type="checkbox"/>	<b>1</b>	8860	MODACCRL	001	0001	20XX	5306200	53062000	6770010	88604000	2,900.00	06/30/20XX
<input type="checkbox"/>	<b>3</b>	8860	MODACCRL	001	0001	20XX	5340330	53403300	6770010	88604000	470.00	06/30/20XX
<input type="checkbox"/>	<b>4</b>	8860	MODACCRL	001	0001	20XX	2000100	20001000	6770010	88604000	-3,370.00	06/30/20XX

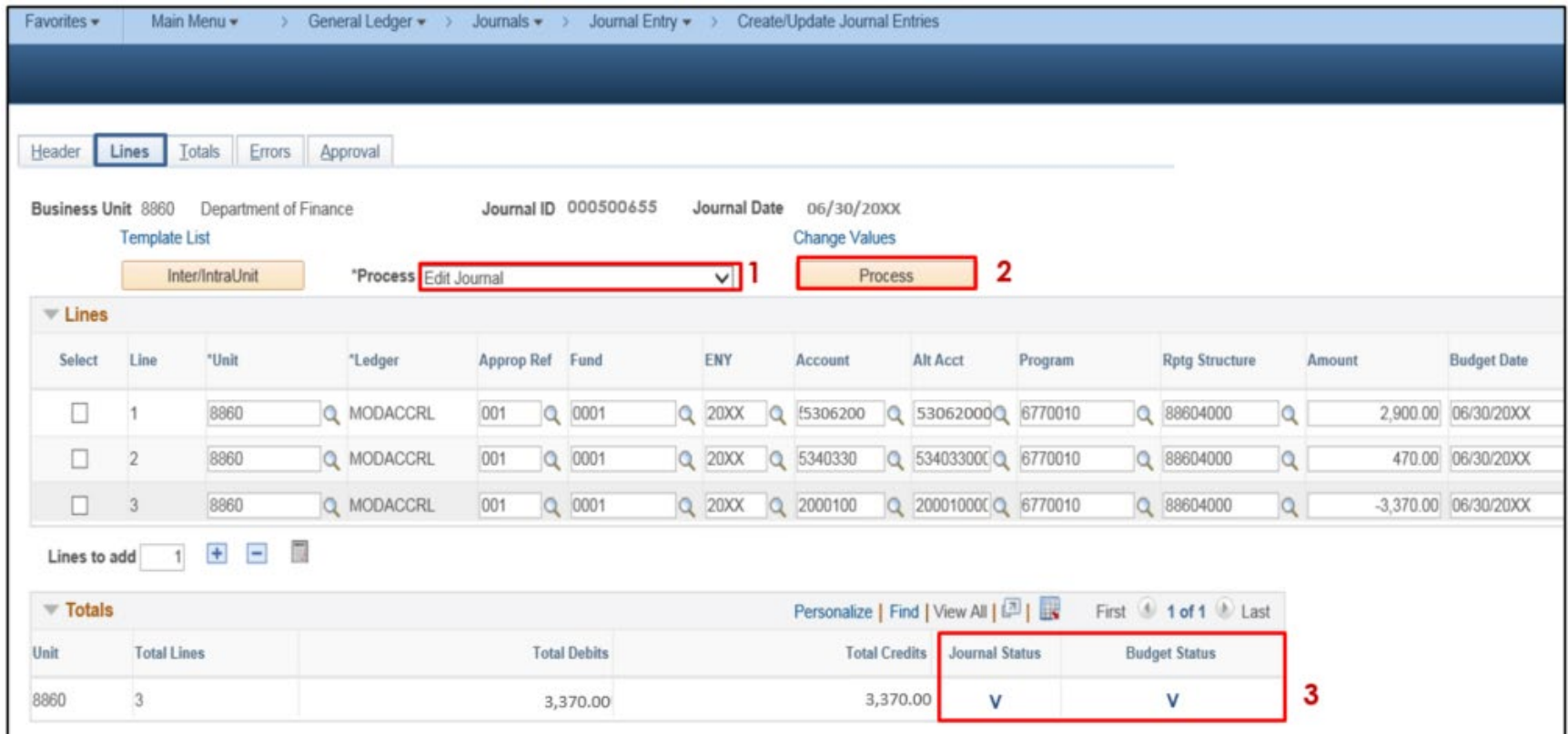
Lines to add 1 **+** -

**Totals** Personalize | Find | View All | First 1 of 1 Last

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	3	3,370.00	3,370.00	N	N

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** – Verify **Journal Status** and **Budget Status** are “V” for Valid. The system will assign a Journal ID. Note the Journal ID on the source document for reference.



The screenshot shows the 'GL Journal Processor' interface. The breadcrumb trail is: Favorites > Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries. The interface includes tabs for Header, Lines, Totals, Errors, and Approval. The 'Lines' tab is active.

Business Unit: 8860 Department of Finance Journal ID: 000500655 Journal Date: 06/30/20XX

Template List: Inter/IntraUnit \*Process: Edit Journal (highlighted with a red box and '1') Process (highlighted with a red box and '2')

Select	Line	*Unit	*Ledger	Approp Ref	Fund	ENY	Account	Alt Acct	Program	Rptg Structure	Amount	Budget Date
<input type="checkbox"/>	1	8860	MODACCRL	001	0001	20XX	5306200	53062000	6770010	88604000	2,900.00	06/30/20XX
<input type="checkbox"/>	2	8860	MODACCRL	001	0001	20XX	5340330	53403300	6770010	88604000	470.00	06/30/20XX
<input type="checkbox"/>	3	8860	MODACCRL	001	0001	20XX	2000100	20001000	6770010	88604000	-3,370.00	06/30/20XX

Lines to add: 1

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	3	3,370.00	3,370.00	V	V

The 'Journal Status' and 'Budget Status' cells in the Totals table are highlighted with a red box and labeled '3'.



The **GL Journal Processor** will run the **Submit Journal** process.

- 1** – Select **Submit Journal** from the **\*Process** drop-down menu.
- 2** – Click **Process**. The GL Journal Approver will receive automatic notification of the journal.
- 3** – Click the **Approval** tab to view the journal workflow. The journal will show as Pending until approved.

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

Header | **Lines** | Totals | Errors | **Approval** **3**

Unit 8860      Journal ID 0000500655      Date 06/30/20XX  
 Template List      Search Criteria      Change Values      View Audit Logs

Inter/IntraUnit      \*Process      **Process** **2**      Line 3

Select	Line	*Unit	*Ledger	A/R	AI	gram	Rptg Structure	Amount	Budget Date
<input type="checkbox"/>	1	8860	MODACCRL	0	5306200	6770010	88604000	2,900.00	06/30/20XX
<input type="checkbox"/>	2	8860	MODACCRL	0	5340330	6770010	88604000	470.00	06/30/20XX
<input type="checkbox"/>	3	8860	MODACCRL	0	2001000	6770010	88604000	-3,370.00	06/30/20XX

Lines to add 1

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	3	3,370.00	3,370.00	V	V

The **GL Journal Approver** will approve the journal.

Follow the steps in Job Aid FISCAL.094 –Approving a GL Journal to approve the journal. Once the GL Approver has approved the journal, the GL Processor will post the journal.

**Reminders:**

- Record accrual entries in Period **998**, Source: **ACC**, and Adjusting Entry: **Adjusting Entry**.
- Additional vouchers can be entered through the close of Period 12. Departments should process as many obligations through vouchers as possible to reduce the number of A-8 entries. However, to avoid possible GL/KK mismatches, departments should also pay close attention to the SCO voucher cut-off dates.
- Prior year invoices paid by **direct transfer** in the new fiscal year must be **accrued** in period 998.
- Departments can run the ZZ\_SCO\_GL108\_TRANSACTIONS query to verify if a transaction was interfaced and determine which SCO JEs need to be accrued.
- Journal lines posted to Account 201XXXX– Due to Other Funds/Appropriations must have values in the Fund Affiliate and Affiliate ChartFields. Adding the Affiliate and Fund Affiliate in the debit and credit lines will be helpful for research purposes.
- Departments should use the auto-reversal functionality for reversing year-end accrual entries in the new year. The auto-reversal functionality reverses the original journal by creating a new journal entry with the same journal ID, budget date, and the amounts will have the opposite sign. The system-generated journals will automatically post through the FI\$Cal overnight batch process, or the department can manually post the journal if the journal status is “V” for Valid.

## Encumbrance Reduction Entry

To enter the A-8 **encumbrance reduction journal entry**, the **GL Journal Processor** will create a secondary 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 of the fiscal year ended

**5** – Click **Add**

The screenshot displays the 'Create/Update Journal Entries' interface. At the top, a breadcrumb trail is highlighted with a red box and labeled '1': Favorites > Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries. Below this, the title 'Create/Update Journal Entries' is shown. Two tabs are visible: 'Find an Existing Value' and 'Add a New Value', with the latter highlighted by a red box and labeled '2'. Under the 'Add a New Value' tab, there are three input fields: 'Business Unit' with the value '8860' (highlighted by a red box and labeled '3'), 'Journal ID' with the value 'NEXT', and 'Journal Date' with the value '06/30/20XX' (highlighted by a red box and labeled '4'). At the bottom, an 'Add' button is highlighted by a red box and labeled '5'.

The **GL Journal Processor** will create the journal **Header**

- 1 – Enter a **Journal Description/Legal Authority and Reason for Request**. Begin with A-8 Encumbrance Reduction(example below)
- 2 – Ledger Group will default to **MODACCRL**
- 3 – Click the Adjusting Entry drop-down and select **Adjusting Entry**
- 4 – Enter **ECM** as the source
- 5 – Period will default to **998**
- 6 – Click the Commitment Control hyperlink and select **Encumbrance**. Click **OK**

The screenshot displays the 'Create/Update Journal Entries' interface. The breadcrumb trail is: Favorites > Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries. The interface has tabs for Header, Lines, Totals, Errors, and Approval. The main form shows: Business Unit 8860, Department of Finance, Journal ID NEXT, Journal Date 06/30/20XX. A red box highlights the 'Journal Description/Legal Authority and Reason for Request' field with the text 'A-8 Encumbrance Reduction AP Accrual with PO FY 20XX'. Below this, '202 characters remaining' is shown. Other fields include: 'Ledger Group' (MODACCRL), 'Ledger' (empty), 'SCO Type of Transaction' (empty), 'Adjusting Entry' (Adjusting Entry), 'Fiscal Year' (20XX), 'Period' (998), 'Source' (ECM), 'ADB Date' (06/30/20XX), 'Reference Number/SCO TC' (empty), 'Journal Class' (empty), 'PS TC' (GL), 'SJE Type' (dropdown), 'Auto Generate Lines' (checkbox), 'Save Journal Incomplete Status' (checkbox), 'Autobalance on 0 Amount Lines' (checkbox), 'CTA' (checkbox), 'Currency Defaults: USD / CRRNT / 1', 'Attachments (0)', and 'Reversal: Do Not Generate Reversal'. A 'Commitment Control' dialog box is open, showing 'Commitment Control Amount Type' with 'Encumbrance' selected. The dialog box also has 'Bypass Budget Checking' (checkbox), 'Override' (checkbox), 'Override User ID', and 'Override Date'. The 'Commitment Control' button in the main form is highlighted with a red box, and a red arrow points from it to the dialog box. The dialog box has 'OK', 'Cancel', and 'Refresh' buttons.

## YE - A-8 – Accrue Accounts Payable (Open Purchase Orders) (cont'd)

The **GL Journal Processor** will enter the journal **Lines** for the encumbrance reduction

- 1** – In the **Lines** tab, enter credit line: Approp Ref, Fund, ENY, Account, Program, Rptg Structure, Amount, and Budget Date. Enter the Affiliate\*, Fund Affiliate\*, and other ChartField values if applicable.
- 2**– Click **+** to insert a line
- 3** – Enter additional credit lines as necessary

*\* For Interagency Services, the debit and credit lines should include Affiliate and the Fund Affiliate ChartFields. This information will be system-generated on the year-end Report No. 7, Subsidiaries on File.*

The screenshot displays the 'GL Journal Processor' interface. At the top, there are navigation tabs: 'Header', 'Lines' (highlighted with a red box), 'Totals', 'Errors', and 'Approval'. Below the tabs, the following information is visible:

- Business Unit: 8860, Department of Finance
- Journal ID: 0005651433, Journal Date: 06/30/20XX
- Buttons: 'Inter/intraUnit', '\*Process' (dropdown menu set to 'Edit Journal'), and 'Process'.
- Line number: 10 (with up/down arrows).

The main section is titled 'Lines' and contains a table with the following columns: Select, Line, \*Unit, \*Ledger, Approp Ref, Fund, ENY, Account, Alt Acct, Program, Rptg Structure, Amount, and Budget Date.

Select	Line	*Unit	*Ledger	Approp Ref	Fund	ENY	Account	Alt Acct	Program	Rptg Structure	Amount	Budget Date
<input type="checkbox"/>	1	8860	MODACCRL	001	0001	20XX	5306200	53062000C	6770010	88604000	-2,900.00	06/30/20XX
<input type="checkbox"/>	3	8860	MODACCRL	001	0001	20XX	5340330	53403300C	6770010	88604000	-470.00	06/30/20XX

Below the table, there is a 'Lines to add' section with a dropdown set to '1' and a '+' button highlighted with a red box. At the bottom, there is a 'Totals' section with a table:

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	2	3,370.00	3,370.00	N	N

At the bottom of the interface, there are buttons for 'Save', 'Notify', 'Refresh', and 'Add'.

**Note:** Departments can use the Journal Line Reference or Transaction Description to record the appropriate liability account code and PO number associated with the encumbrance reduction entry. This information can be used as a reference when preparing encumbrance liability reclassification journals.

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 – Verify **Journal Status** and **Budget Status** are “V” for Valid. The system will assign a Journal ID. Note the Journal ID on the source for reference

**Note:** The encumbrance reduction journal is **not posted**.

The screenshot displays the GL Journal Processor interface. At the top, there are tabs for Header, Lines, Totals, Errors, and Approval. The main header area shows Business Unit 8860, Department of Finance, Journal ID 0005651433, and Journal Date 06/30/20XX. Below this, there are buttons for Template List, Search Criteria, Change Values, Errors Only, and View Audit Logs. A dropdown menu for Process is set to 'Process | Edit Journal', and a 'Process' button is highlighted. The 'Lines' section shows a table with columns for Select, Line, \*Unit, \*Ledger, Approp Ref, Fund, ENY, Account, Alt Acct, Program, and Rptg Structure. Two lines are listed: Line 2 and Line 1. The 'Totals' section shows a table with columns for Unit, Total Lines, Total Debits, Total Credits, Journal Status, and Budget Status. The Journal Status and Budget Status are both 'V'. Red boxes and numbers 1, 2, and 3 highlight the process dropdown, the Process button, and the Journal Status and Budget Status fields, respectively.

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	2	3,370.00	3,370.00	V	V

## **Manual Reversal of Encumbrance Reduction Entries in the New Year**

Encumbrance reduction journals (Source ECM) can not utilize the Auto-Reversal Functionality because the journals are not posted.

Encumbrance reduction journal entries must be manually reversed in the new fiscal year.

After the A-8 encumbrance reduction entry is validated in Period 998, the **GL Journal Processor** will copy the journal to create the manual reversal entries in the new year.

### **Note:**

- Year-End encumbrance reduction entries in Period 998 and the reversal entries in the new year should net to zero.

The **GL Processor** will retrieve the journal entry to reverse the encumbrance reduction entry in the new fiscal year.

- 1 – Navigate to **Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries**
- 2 – Click the **Find an Existing Value** tab
- 3 – Enter the Journal ID to retrieve the encumbrance reduction entry. Click **Search**. The search results will populate. Click the **Journal ID** hyperlink.

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

**Create/Update Journal Entries**

Enter any information you have and click Search. Leave fields blank for a list of all values.

2 Find an Existing Value Add a New Value

**Search Criteria**

\*Business Unit = 8860

Journal ID begins with 0005651433

Journal Date = 06/30/20XX

Document Sequence Number begins with

\*Line Business Unit =

Journal Header Status =

Budget Checking Header Status =

\*Source = ECM

Message Code begins with

Entered By begins with

Attachment Exist =

Case Sensitive

3 Search Clear Basic Search Save Search Criteria

**Search Results**

View All

Business Unit	Journal ID	Journal Date	UnPost Sequence	Document Sequence Number	Line Business Unit	Journal Header Status	Budget Checking Header Status	Ledger Group	Source	Message Code	Currency Code
8860	0005651433	06/30/20XX	0	(blank)	8860	Valid	Valid	MODACCRL	ECM	(blank)	USD



The **GL Journal Processor** will **Copy** the journal.

- 1 – Click the **Lines** tab
- 2 – Select **Copy Journal** from the **\*Process** drop-down menu
- 3 – Click **Process**

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 selected and highlighted with a red box. Below the tabs, the following information is displayed: Business Unit 8860, Department of Finance, Journal ID 0005651433, and Journal Date 06/30/20XX. A 'Template List' section includes an 'Inter/IntraUnit' button and a '\*Process' dropdown menu. The '\*Process' dropdown menu is open, showing a list of options: Edit Journal, Budget Check Journal, Copy Journal (highlighted in blue), Delete Journal, Edit / Pre-Check, Edit Chartfield, Edit Journal, Post Journal, Print Journal, Refresh Journal, and Submit Journal. A red box highlights the 'Process' button, and a red number '3' is placed next to it. A red number '2' is placed next to the 'Copy Journal' option in the dropdown menu. Below the dropdown menu, there is a table with columns: Select, Line, \*Unit, \*Ledger, Alt Acct, Svc Loc, Fund, and Rptg Structure. The table contains two rows of data.

Select	Line	*Unit	*Ledger	Alt Acct	Svc Loc	Fund	Rptg Structure
<input type="checkbox"/>	1	8860	MODACC	53403300C		0001	88604000
<input type="checkbox"/>	2	8860	MODACC	53062000C		0001	88604000

The **GL Journal Processor** will edit the Journal Entry Copy page.

- 1 – Enter the **Journal Date** of 07/01/20XX of the new fiscal year.
- 2 – Check the **Reverse Signs** checkbox
- 3 – Verify the “Do Not Generate Reversal” box is selected.
- 4 – Click **OK**

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

**Journal Entry Copy**

Business Unit 8860 Copy From ID 0005651433 Copy From Date 06/30/20XX

Journal ID NEXT Ledger  **2**  Reverse Signs

Journal Date **07/01/20XX** **1** New Ledger   Recalculate Budget Date

ADB Date  Document Type   Save Journal Incomplete Status

Currency Effective Date

**3** **Reversal Date**

- Do Not Generate Reversal
- Beginning of Next Period
- End of Next Period
- Next Day
- Adjustment Period
- On Date Specified By User

Adjustment Period

Reversal Date

**ADB Reversal Date**

- Same As Journal Reversal
- On Date Specified By User

ADB Reversal Date

**4**

A journal with a new Journal ID number will be generated. The **GL Journal Processor** will update the journal **Header**.

**1** – Edit the **Journal Description/Legal Authority and Reason for Request**. Optional to add reverse at the end to the description A-8 Encumbrance Reductions AP with PO Reversal FY 20XX (example below)

**2** – Ledger Group will default to **MODACCRL**

**3** – Verify source is **ECM**

**4** – Click the Adjusting Entry drop down and select **Non-Adjusting Entry**

**Caution:** If “Adjusting Entry” is posted by mistake, delete the journal and start over.

**5** – The period and ADB Date is based on the selection made by the GL Journal Processor on the previous slide.

**6** – Click the Commitment Control link and select **Encumbrance**. Click **OK**.

**7** – Click **Save**

The screenshot displays the 'Create/Update Journal Entries' web application. The breadcrumb navigation shows: Favorites > Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries. The form includes the following fields and values:

- Business Unit:** 8860
- Department of Finance:** Department of Finance
- Journal ID:** NEXT
- Journal Date:** 07/01/20XX
- Journal Description/Legal Authority and Reason for Request:** A-8 Encumbrance Reduction AP Accrual with PO Reverse FY 20XX (254 characters remaining)
- \*Ledger Group:** MODACCRL
- Ledger:** [Empty]
- SCO Type of Transaction:** [Empty]
- Source:** ECM
- Reference Number/SCO TC:** [Empty]
- Journal Class:** [Empty]
- PS TC:** GL
- SJE Type:** [Empty]
- Adjusting Entry:** Non-Adjusting Entry
- Fiscal Year:** 20XX
- Period:** 1
- ADB Date:** 07/01/20XX
- Commitment Control:** Encumbrance
- Buttons:** Save, Notify, Refresh, Commitment Control, OK, Cancel, Refresh

The **GL Journal Processor** will run the **Edit Journal** process

- 1 – In the **Lines** tab, the journal line ChartFields should be the same as the original journal, except the signs (+/-) are reversed for all the amounts. The **N/R** column (scroll right on the journal lines) should be checked.
- 2 – Verify that **Edit Journal** is selected in the \*Process drop-down menu.
- 3 – Click **Process**
- 4 – Verify **Journal Status** and **Budget Status** are “V” for Valid. The system will assign a Journal ID. Note the Journal ID on the source document for reference.

Note: The encumbrance reduction journal reversal is **not posted**.

The screenshot shows the 'GL Journal Processor' interface. The 'Lines' tab is selected. The 'Process' dropdown menu is set to 'Edit Journal', and the 'Process' button is visible. Below, a table lists journal lines with columns for Select, Line, Unit, Ledger, Approp Ref, Fund, ENY, Account, Alt Acct, Program, Rptg Structure, Amount, and Budget Date. At the bottom, a 'Totals' table summarizes the data, with 'Journal Status' and 'Budget Status' both showing 'V'.

Select	Line	*Unit	*Ledger	Approp Ref	Fund	ENY	Account	Alt Acct	Program	Rptg Structure	Amount	Budget Date
<input type="checkbox"/>	1	8860	MODACCRL	001	0001	20XX	5306200	53062000	6770010	88604000	2,900.00	06/30/20XX
<input type="checkbox"/>	2	8860	MODACCRL	001	0001	20XX	5340330	53403300	6770010	88604000	470.00	06/30/20XX

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
8860	3	-3,370.00	-3,370.00	V	V

**Reminders:**

- Record encumbrance reduction entries in Period **998**, Source: **ECM**, and Adjusting Entry: **Adjusting Entry**.
- Encumbrance-only journals can not be posted, and the Journal Status and Budget Status will remain Valid.
- Journals entered with Source ECM in period 998 are reversed as ECM in the new year. Failure to do so will result in incorrect encumbrance balances.
- For manual reversal entries: post in period 1 of the new fiscal year, Source: **ECM**, and Adjusting Entry: **Non-Adjusting Entry**.