

CM-15 Journal Approver Reviewing and Deciding on Journal Entries

Purpose

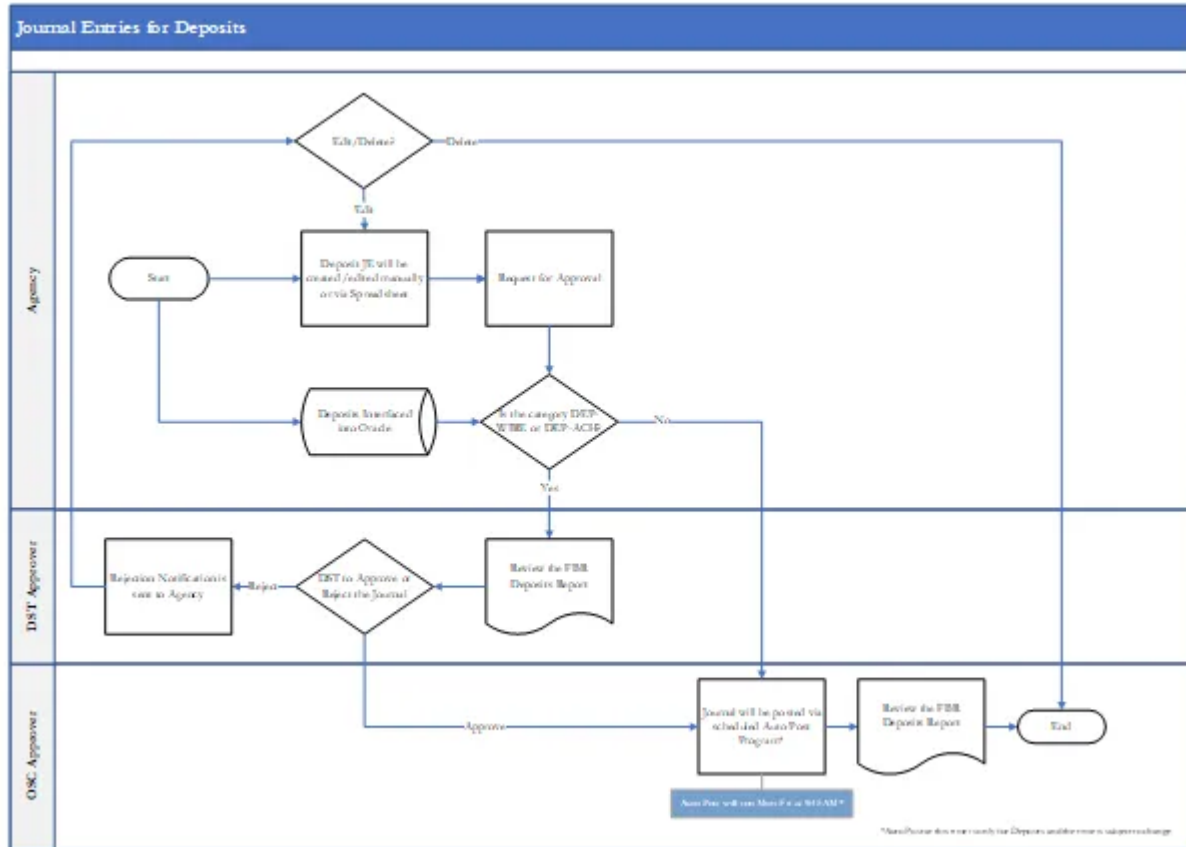
The purpose of this Quick Reference Guide (**QRG**) is to explain how to navigate to, review and decide on journal entries in the North Carolina Financial System (**NCFS**).

Introduction and Overview

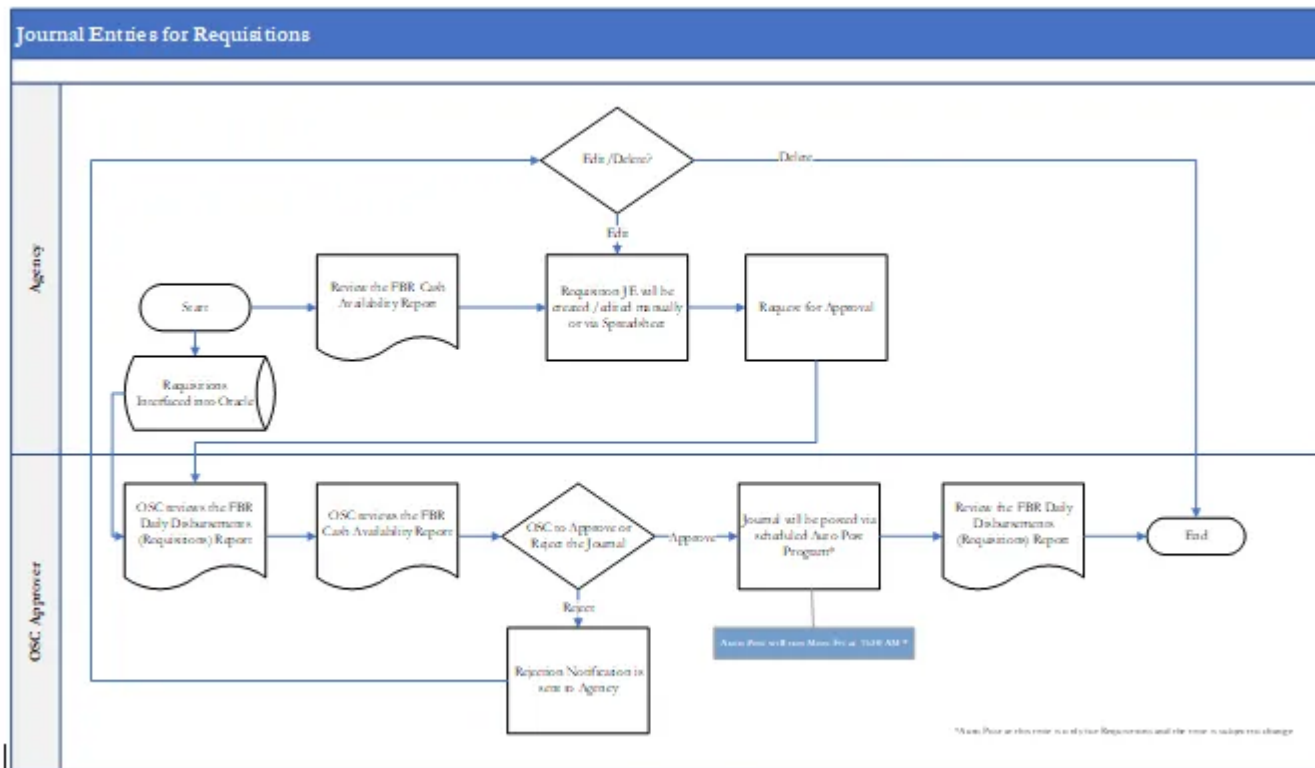
This QRG provides General Ledger (GL) Journal Approval users step-by-step instructions on how to navigate to, review, and decide on journal entries. After organizations enter their deposits and disbursements, the Office of the State Controller (OSC) and the Department of the State Treasurer (DST) must review the journal entries and determine whether to approve them for posting or return them to the originator for updating and resubmission. If approved, the journals are posted which updates to the GL account balances. If rejected, the journals return to the user who initiated the entry and must be edited and resubmitted for approval. Users receive a system notification informing them that the transaction has been approved or rejected.

Key Terms

Image



Image



Key Terms

Description

Accounting
Period

The fiscal period reports financial results, such as a calendar month or fiscal period.

Journal
Batches

A Journal Batch is a single or group of journal entries processed under a combined "header".

Journal
Category

Journal categories are used to differentiate journal entries by purpose or type, such as accruals, payments, or receipts.

Journal
Entries

Journal entries are a tool to record financial transactions to the system's general ledger. Journal creation, posting, and editing work together in the recording process to produce accurate financial records.

Key Terms

Description

Ledger	Ledger is the main record-keeping tool for financial transactions. It records transactional balances by using a chart of accounts with a consistent calendar and currency, and accounting rules implemented in an accounting method.
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Information needed to complete this process:

- General Ledger Journal Entry Search Criteria

Outputs of this process:

- Approved General Ledger Transaction (ready for posting)

User Tip

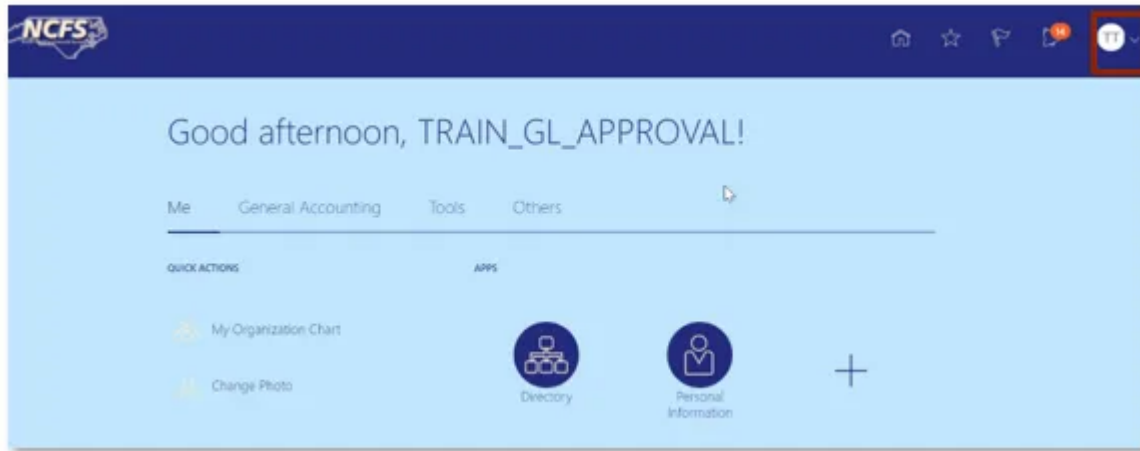
All first-time users should ensure at log-in, the browser cache is empty prior to initiating the log-on sequence.

Journal Entry Review and Approval or Rejection

To approve a journal entry, please follow the steps below. There are 7 steps to complete this process.

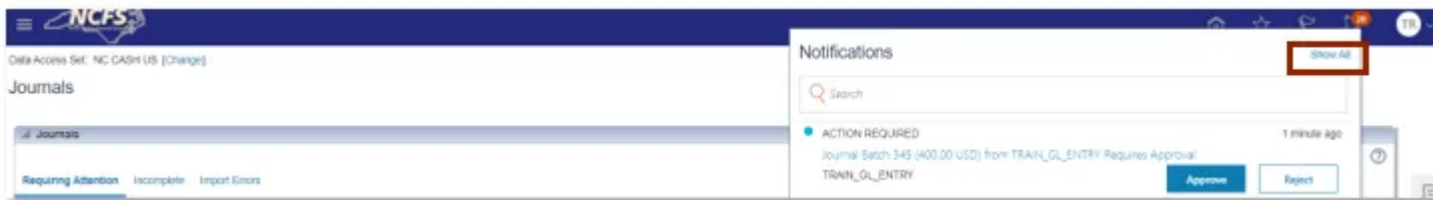
Step 1. Access the **Home Screen** and click the **Notification** icon.

Image



Step 2. Click **Show All**.

Image



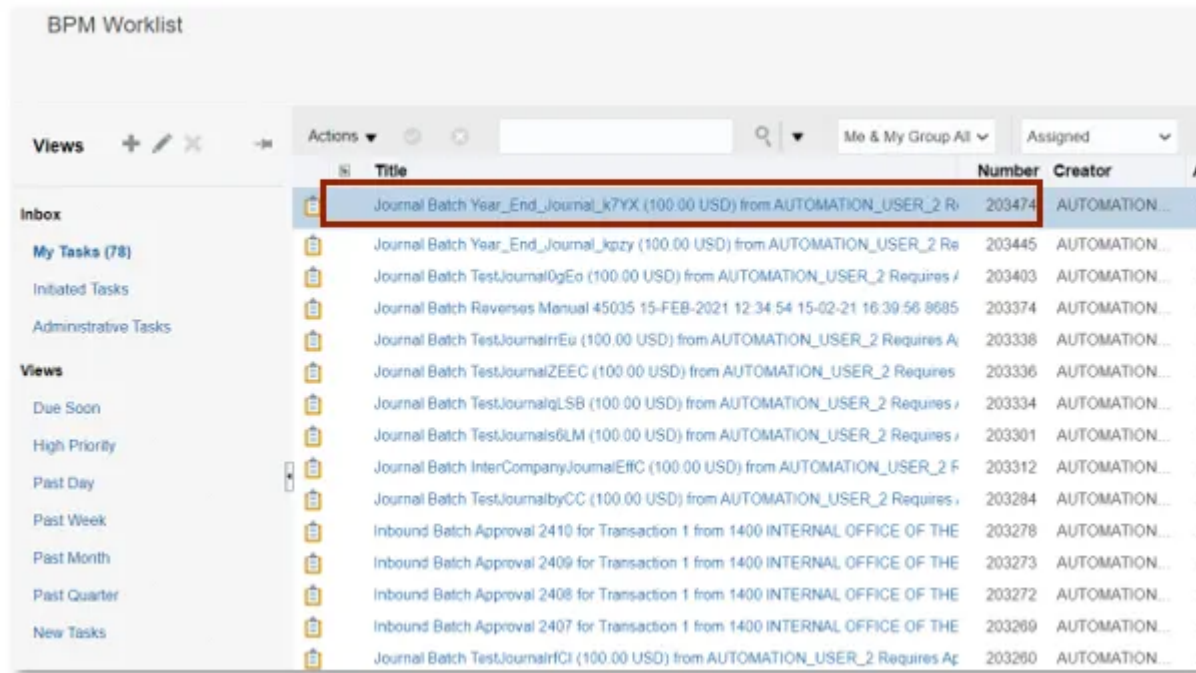
Step 3. Click **Worklist**.

Image



Step 4. Review the transaction information by clicking the title hyperlink.

Image



The screenshot displays the 'BPM Worklist' interface. On the left, there is a sidebar with 'Views' (Inbox, My Tasks (78), Initiated Tasks, Administrative Tasks) and 'Views' (Due Soon, High Priority, Past Day, Past Week, Past Month, Past Quarter, New Tasks). The main area shows a table of tasks with columns: Title, Number, Creator, and a partially visible 'A' column. The first task is highlighted with a red box.

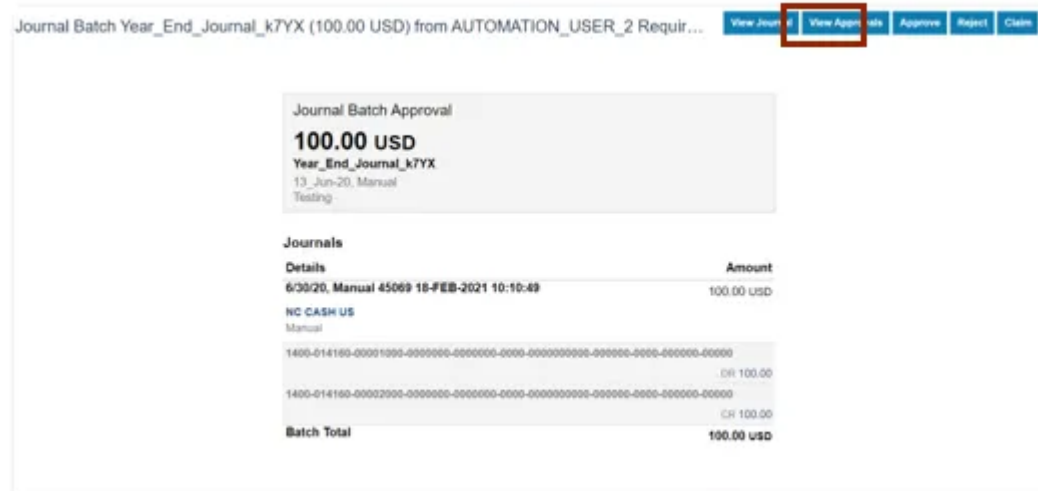
Title	Number	Creator	A
Journal Batch Year_End_Journal_k7YX (100.00 USD) from AUTOMATION_USER_2 Re	203474	AUTOMATION...	2
Journal Batch Year_End_Journal_kpzy (100.00 USD) from AUTOMATION_USER_2 Re	203445	AUTOMATION...	2
Journal Batch TestJournal0gEo (100.00 USD) from AUTOMATION_USER_2 Requires /	203403	AUTOMATION...	2
Journal Batch Reverses Manual 45035 15-FEB-2021 12:34:54 15-02-21 16:39:56 8685	203374	AUTOMATION...	2
Journal Batch TestJournalrrEu (100.00 USD) from AUTOMATION_USER_2 Requires A	203338	AUTOMATION...	2
Journal Batch TestJournalZEEC (100.00 USD) from AUTOMATION_USER_2 Requires	203336	AUTOMATION...	2
Journal Batch TestJournalqLSB (100.00 USD) from AUTOMATION_USER_2 Requires /	203334	AUTOMATION...	2
Journal Batch TestJournalis6LM (100.00 USD) from AUTOMATION_USER_2 Requires /	203301	AUTOMATION...	2
Journal Batch InterCompanyJournalEflC (100.00 USD) from AUTOMATION_USER_2 F	203312	AUTOMATION...	2
Journal Batch TestJournalbyCC (100.00 USD) from AUTOMATION_USER_2 Requires /	203284	AUTOMATION...	2
Inbound Batch Approval 2410 for Transaction 1 from 1400 INTERNAL OFFICE OF THE	203278	AUTOMATION...	2
Inbound Batch Approval 2409 for Transaction 1 from 1400 INTERNAL OFFICE OF THE	203273	AUTOMATION...	2
Inbound Batch Approval 2408 for Transaction 1 from 1400 INTERNAL OFFICE OF THE	203272	AUTOMATION...	2
Inbound Batch Approval 2407 for Transaction 1 from 1400 INTERNAL OFFICE OF THE	203269	AUTOMATION...	2
Journal Batch TestJournalrfCi (100.00 USD) from AUTOMATION_USER_2 Requires Ag	203260	AUTOMATION...	2

Step 5. To review the journal details, click **View Journal**.

User Tip

Some common items to look for during journal review include account, transaction amount, and journal type.

Image



User Tip

When approving Deposit journal entries, journal approvers should review bank account information. When reviewing a transaction, bank account information is in the “Account” field. If bank account information is missing or incorrect, journal approvers should reject the journal entry.

Step 6. Review the journals details. Then click **Approve** or **Reject**.

Image

Data Access Set: NC CASH US

Edit Journal ?

Save
Post
Approve
Reject
Cancel

Journal Batch: Year_End_Journal_k7YX ? | Show More

Batch Actions ▼

Journal Batch	Year_End_Journal_k7YX	Source	Manual
Description	Testing	Approval Status	In process
Balance Type	Actual	Funds Status	Not attempted
* Accounting Period	13_Jun-20	Batch Status	Unposted
Attachments	None	Completion Status	Complete

Journal ? | Show More

Manual 45069 18-FEB-2021 10:10:49

Journal Actions ▼

Journal	Manual 45069 18-FEB-2021 10:10:49	Currency	USD US Dollar
Description		Conversion Date	6/30/20
* Ledger	NC CASH US	Conversion Rate Type	User
Accounting Date	6/30/20	Conversion Rate	1
* Category	Manual	Inverse Conversion Rate	1

Journal Lines ?

Actions: More, Format, Refresh, Print, Back, Home

User Tip

Approvers should review Cash Availability, account information, transaction amount and journal type.

User Tip

When approving Disbursement journal entries, journal approvers should review Disbursement account information. When reviewing a transaction, the Disbursement account information is in the “Account” field. If bank account information is missing or incorrect, journal approvers should reject the journal entry.

Step 7. The journal is now eligible for posting to the **General Ledger**.

**Transaction
Types**

**Reviewing &
Approving Org.**

Approval Time

Posting Time

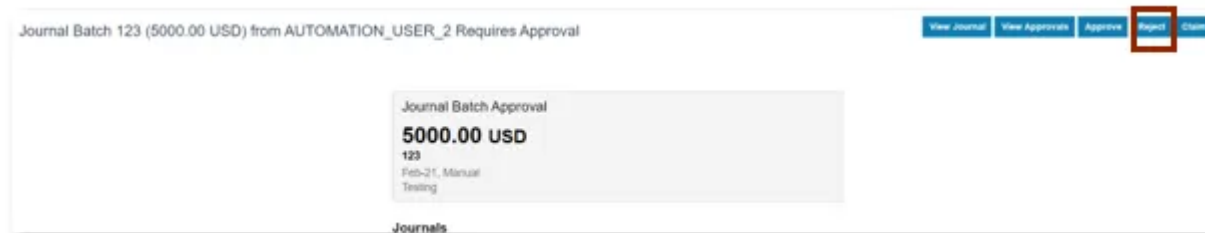
ACH/Wire	DST	An ACH/Wire Deposit must be approved by 9:44 a.m. to be posted on the same day.	An ACH/Wire Deposit posts weekly (Monday – Friday) at 9:45 a.m.
Cash and Check	Auto Approved	A Cash Deposit must be approved by 9:44 a.m. to be posted on the same day.	A Cash Deposit posts weekly (Monday – Friday) at 9:45 a.m.
Credit Card	Auto Approved	A Credit Deposit must be approved by 9:44 a.m. to be posted on the same day.	A Credit Deposit posts weekly (Monday – Friday) at 9:45 a.m.
Disbursements	OSC Central Compliance	A Disbursement must be approved by 9:44 a.m. to be posted on the same day.	A Disbursement posts weekly (Monday – Friday) at 9:45 a.m.
Transfer	OSC Central Compliance	Transfer must be approved by 11:29 a.m. to be posted on the same day.	A Transfer posts weekly (Monday – Friday) at 11:30 a.m.

Rejecting Journal Entries

If rejecting a journal entry, please follow the steps below. There are 2 steps to complete this process.

Step 1. In the upper right corner of the screen, click **Reject**.

Image

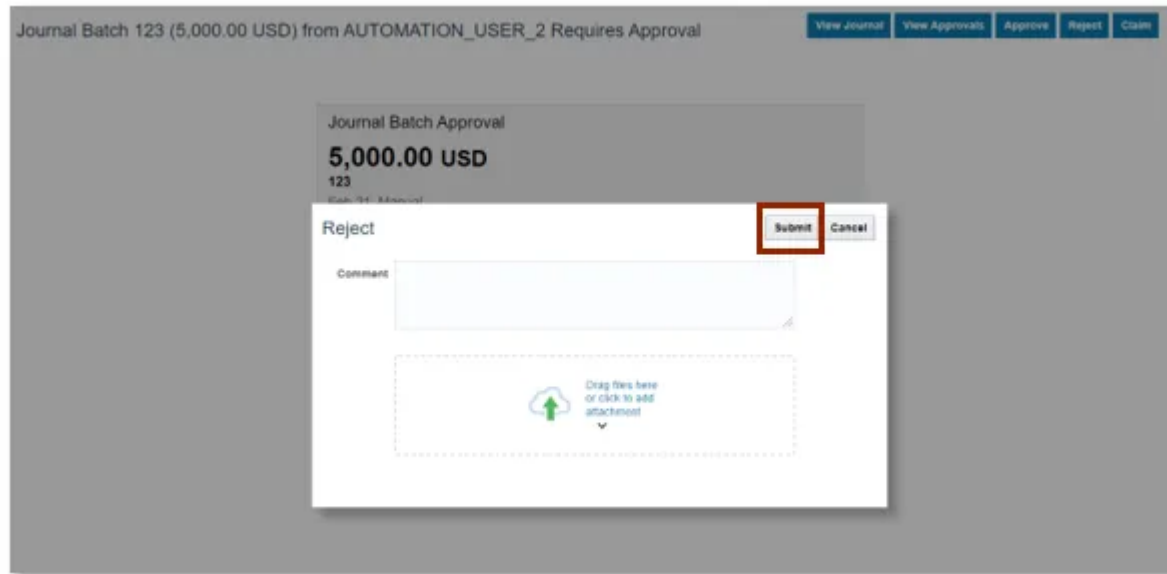


User Tip

A journal may be rejected due to incorrect deposit/disbursement categories, missing information such as bank or disbursement accounts, insufficient funds, or having a future date.

Step 2. Enter a **Rejection Comment** then click **Submit**.

Image



Wrap Up

Once Journal entries are completed and the user requests approval, journals are routed for approval. ACH and Wire deposit journals are routed for DST approval while all other deposits are auto approved. Disbursements are routed to OSC Central Compliance for approval. If approval is given, the journal information will be eligible for posting and will be posted to the General Ledger. If the journal is not approved, the journal will be routed back to the user for either editing or deletion. No journal entry will be reflected in the General Ledger balances until approved and posted.

Additional Resources

- Web Based Training (WBT)
 - [GL101c: Journal Approval](#)
- Instructor Led Training (ILT)
 - [GL100c: Journal Entry](#)

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