UNIVERSITY OF HOUSTON

GL JOURNAL ENTRY CREATION
AND WORKFLOW

PRESENTED BY GENERAL ACCOUNTING
FY 2023

RESOURCES

General Accounting Email
genacctg@central.UH.EDU

WEBSITE:
www.uh.edu/finance

Finance Training website: Training > Financial Test and Training System> Financial Test and Training System Log On> People Soft Credentials

Account List:
www.uh.edu/finance - References - Account List

Bank of America Merchant ID List:
http://www.uh.edu/administration-finance/accounting-services/bank-reconciliations-endowment-accounting/ - Bank of America Merchant ID List (As of 10.28.21)

ACCOMPANYING ONLINE CLASSES
Cash Deposit and Security Procedures
Credit Card Accounting
Credit Card Processing
Credit Card Data Security

Table of Contents

OBJECTIVES

The objectives of this workshop are as follows:

❖ **How to Create Journals**

      Cash Deposits
      Credit Card Deposits
      Corrections
      Reallocations
- Current Year
- Prior Year

      Encumbrances

❖ **How to Locate Journal Entries**
❖ **How to Copy Journals**
❖ **How to Create a 1074 Report**
❖ **Budget Errors**

INTRODUCTION TO JOURNAL ENTRY

Why do we create journal entries?
Journal entries are created to record the University's business transactions. These transactions are posted to the general ledger. The General Ledger (GL) records all account activity for the University (i.e. assets, liabilities, fund equity, revenues, and expenses). The balances in the ledger become financial statements.

A journal will always have a debit side and a credit side and they must always be in balance.

What are Debits and Credits?
Debits and Credits are often characterized as either a positive or negative number but in reality a debit or a credit characterizes the type of account being used.

There are five types of accounts used in accounting. They each have either a debit or credit balance, which is known as its normal balance. The normal balances for each account are as follows:

Account Type	Normal Balance	Example
Revenue Accounts	Credit (-)	Sales Revenue (Account **4**XXXX)
Expense Accounts	Debit (+)	Office Supplies (Account **5**XXXX)
Asset Accounts	Debit (+)	Bank Lines/Accounts Receivable (Account **1**XXXX)
Liability Accounts	Credit (-)	Accounts Payable (Account **2**XXXX)
Fund Equity Accounts	Credit (-)	Fund Transfer (Account **3**XXXX)

Journal Entry Workflow

What is GL Journal Workflow?
GL Journal Workflow allows departments to submit their journals electronically. All GL Journals are submitted electronically with supporting documentation scanned and attached as PDF files to the GL journals.

How does GL Journal Workflow work?
Departments create journals in the Finance system - PeopleSoft. The person who creates the journal, which may be a Creator or Department Approver (*individual with certifying signature authority*), will select an approval path to submit the journals electronically to General Accounting. All supporting documentation is uploaded and attached as a PDF file to the journal.

What are the benefits of using GL Journal Workflow and Document Imaging?
GL Journal Workflow and Document Imaging processing reduces journal processing time, enhances approval control, and archives journals quicker for records retention**.**

Workflow will assign users different roles: What are they and what are their functions?
The following roles will be in Workflow:

> **Creator** - creates and submits their journals to workflow, selects the appropriate workflow path to route their journal, submits journals to Department Approver's worklist for approval. They are the only person who can make changes to journal if the journal is denied. No one else can change a journal after it is submitted into workflow.

> **Department Approver** – the certifying signature for the Department/College/Division, approves or denies journals created by Creators, submits journals to Intermediate and Final Approvers worklist. Department Approvers can create and approve their own journals.

> **Intermediate Approver** – acknowledges the receipt of cash (Student Business Services Staff), approves transactions involving grant cost centers (Office of Contracts and Grants Staff), creates and approves their own journal, submits journals to Final Approvers worklist.

> **Final Approver** – reviews journals for accuracy and posts the journal to the ledger (General Accounting Staff), approves/denies journals from Creators, Department Approvers, or Intermediate approvers, creates and approves their own journals.

What is a Workflow Source?
Each user is assigned a source based on the College/Division in which they are employed.

Journal Entry Workflow (continued)

What are the approval paths?
Departments have a choice of three approval paths to submit journals

1. Dept/Coll/Div- Accounting Office
2. Dept/Coll/Div-Student Business Services-Accounting Office
3. Dept/Coll/Div-Office of Contracts and Grants-Accounting Office

How will the Departments/College/Division know which path to select?
The approval path selected depends on the type of journal being created.

Path 1- Dept/Coll/Div- Accounting Office
- Fund Equity Journals
- Correction Journals
- Non-Payroll Reallocation Journals (non-grant cost centers)
- Credit Card Deposit Journals
- Encumbrance Journals
- Any journal entry that should go directly to General Accounting

Path 2- Dept/Coll/Div- Student Business Services- Accounting Office
- Cash Deposits Journals

Path 3- Dept/Coll/Div- Office of Contracts and Grants- Accounting Office
- Non-Payroll Reallocation Journals (grant cost centers)
- Any journal entry that requires OCG approval

What approval options are available in Workflow?
The approval options in work flow are:

Approve	Used by all approvers, sends journal to next approver's worklist in workflow path
Deny	May be used by Department, Intermediate and Final Approvers, sends journal to Creator's worklist
Recycle	May be used by Intermediate and Final Approvers, sends journal to previous level approver's worklist

What if my department requires more than one approval how will I submit my journal?
If a journal requires more than one approval the department will have two options to submit the additional approval:

Option 1	-Print the journal coversheet -Obtain additional signature -Scan and attach as a PDF file the cover sheet to the journal
Option 2	-Scan and attach as a PDF file an email, memo, or other documentation of additional approval to the journal

Journal Entry Workflow (continued)

How do I know the status of my journal?
You will know the status of your journal by checking the journal's approval history located on the approval tab or by running a query.

What is a worklist?
The worklist shows the status of the journals in workflow. If a journal requires approval, the journal will appear on the Department, Intermediate and Final Approvers' worklist. If a journal has been denied, the journal will appear on the Creators' worklist. If a journal has been recycled, the journal may appear on either the Department or Intermediate Approvers worklist depending on the path selected or the Approver processing the recycled journal.

When an approval action (*approve, deny, recycle*) is selected by the Approvers the journal is removed from that Approver's worklist.

What should be done with supporting documentation?
Supporting documentation should be scanned and attached as a PDF file to the journals created in the Finance System.

How are interdepartmental reallocations processed in workflow?
Reallocations between departments are processed by:

Option 1	Department receiving debit can create, approve, and submit the journal to workflow and tell the department receiving the credit the journal has been submitted for approval.
Option 2	The department receiving the credit can create the journal and use the notify button to let the department receiving the debit know the journal is available for approval.
	The Department Approver for the department receiving the debit can approve the journal and submit the journal to workflow.
Option 3	The department receiving the credit can send an email to obtain approval from the department receiving the debit.
	Once the approval is granted, the credit department can create and submit the journal to workflow attaching the email from the debit department as supporting documentation.

Worklist

To Create a Pagelet for the GL Journal Worklist on your Home Screen

1. Select the Personalize **Content** link
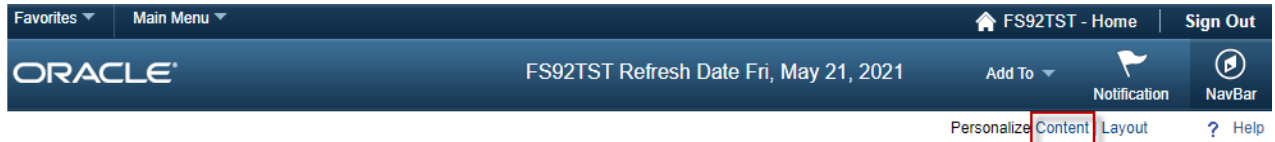
2. Check the **Journal Worklist** check box
3. Select the **Save** button
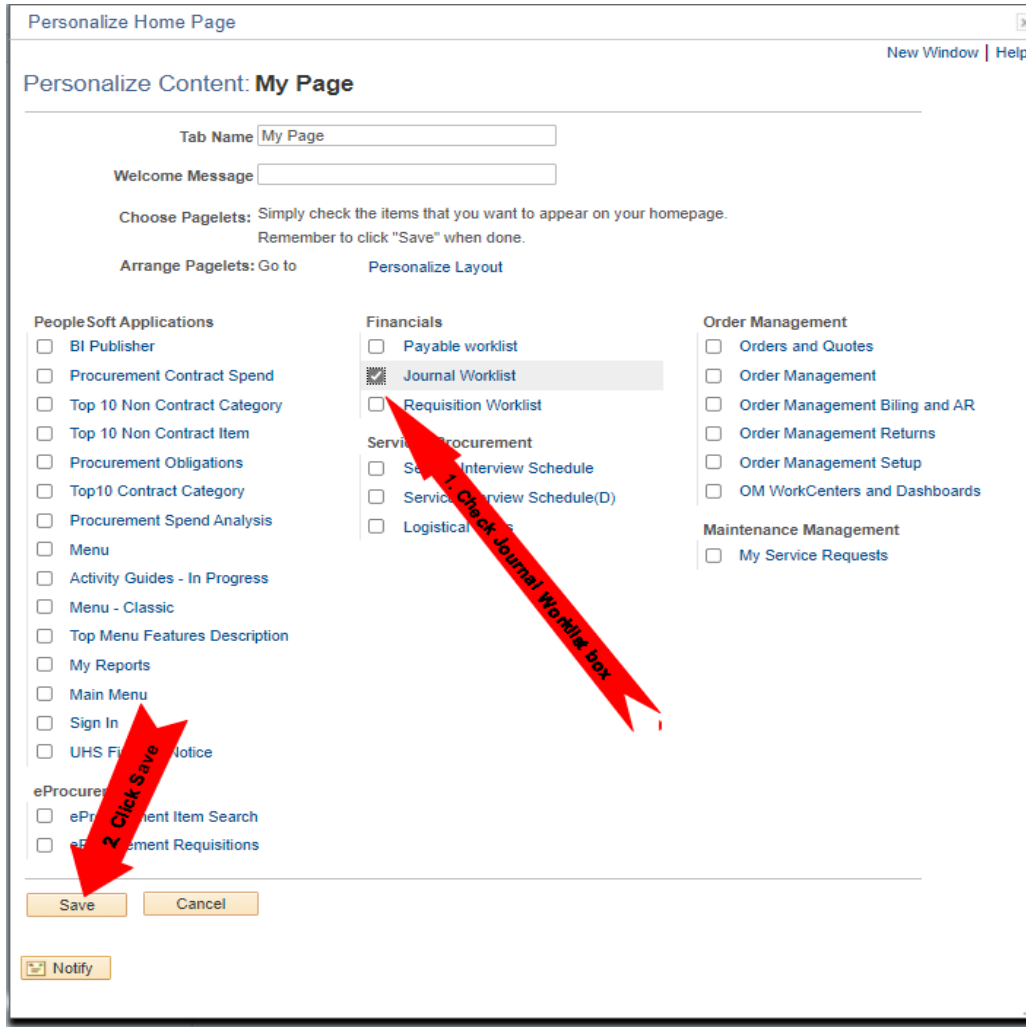
Worklist (continued)

The new GL Journal Worklist pagelet will appear on the left side on Finance Home Page.

Moving the GL Journal Worklist Pagelet to the center or the right of the Home Page

1. Click on the Personalize **Layout** link

2. Select Journal Worklist and then select the right arrow to move the pagelet to the desired location on the Home Page

Worklist (continued)

3. Select the **Save** button to save your finance home page layout

View of the Home Page

Worklist (continued)

If journals have been denied/recycled a reason can be found under the **Approval Tab** in the **Comment Log** section.

Comment Log

12-03-21 12:17 PM : Dept/Coll/Div - Accounting Office : Approve : Mayhue,Jatarra C:
12-03-21 12:19 PM : Mayhue,Jatarra C: Please deny, need to change account code.

Add Comment

Approval History

Step	Status	Date/Time Stamp	User ID	Name
	Initiated	12/03/21 12:17:52PM	8006466	Mayhue,Jatarra C
Step 1	Approved	12/03/21 12:17:52PM	8006466	Mayhue,Jatarra C
Step 2	Pending	12/03/21 12:17:52PM		

Save | Return to Search | Previous in List | Next in List | Notify | Refresh

Header | Lines | Totals | Errors | Approval2 | Documents

When journals are denied the Creator or Department Approver depending on who initiated the journal to workflow will receive an e-mail that includes the comment log stating the journal has been denied.

Also, the Creator or Department Approver will know that a journal has been denied because it will appear on their Worklist with the action **Approval Denied**.

Departments should check their Worklist daily to look for any journals that have been denied/recycled.

Creating a Journal Entry

From the Main Menu select:
1. General Ledger
2. Journals
3. Journal Entry
4. Create/Update Journal Entries
5. **Add** button on the Journal Entry Screen

The Business Unit, Journal ID and Journal Date will automatically default.

Header Tab

Enter the following Header Information:
1. Long Description
2. Reference Number (Bag Number for Cash Deposits **or** Deposit Number for Remote Check Deposits)
3. Select **Lines** Tab

Source will automatically default.

Lines Tab

Enter the Lines Information:
1. Speed Type
2. Account
3. Cost Center Information (If speed type not entered)
4. Line Reference (If necessary)
5. Line Description

To add a line, select the **+** button. To delete a line, click in the box next to the number then select the **–** button located below the journal lines.

6. Choose **Edit Journal** from Process Drop Down Menu.
7. Select the **Process** Button. (*A message box will appear on the screen assigning the next available journal ID number.*)
8. Then select **OK**.

Journal and Budget Status should show as V.

Documents Tab

Back-up documents can be attached to a journal at any time by anyone with update access to journals. The user's name, date, and time of the upload are recorded on the Documents Tab.

To attach back-up to support the journal entry

Select Documents Tab:
1. Select the **Add a New Document** button.
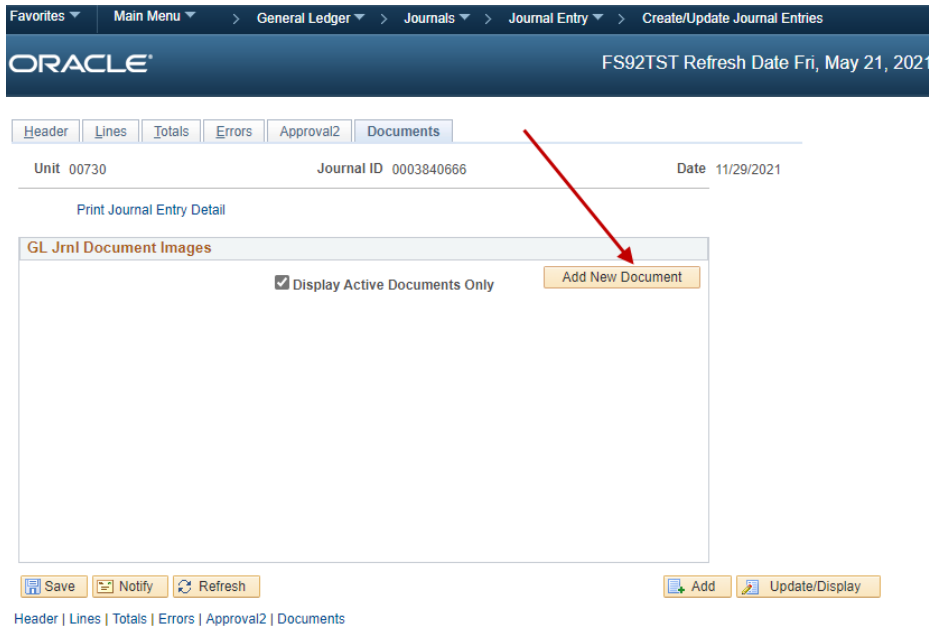
The **Document Upload** window will appear

2. Select the **Choose File** button.
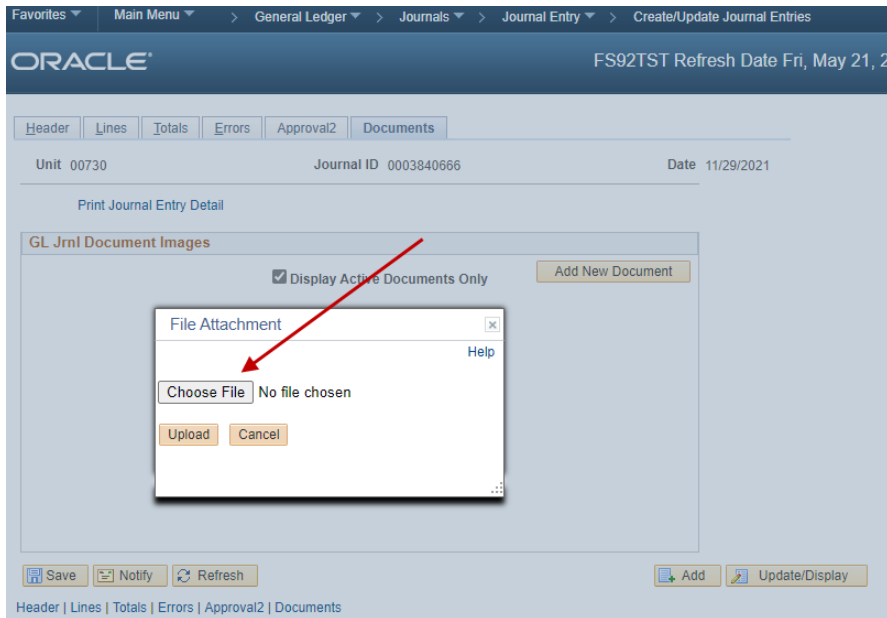
Documents Tab (continued)

3. Select the file that you wish to attach.
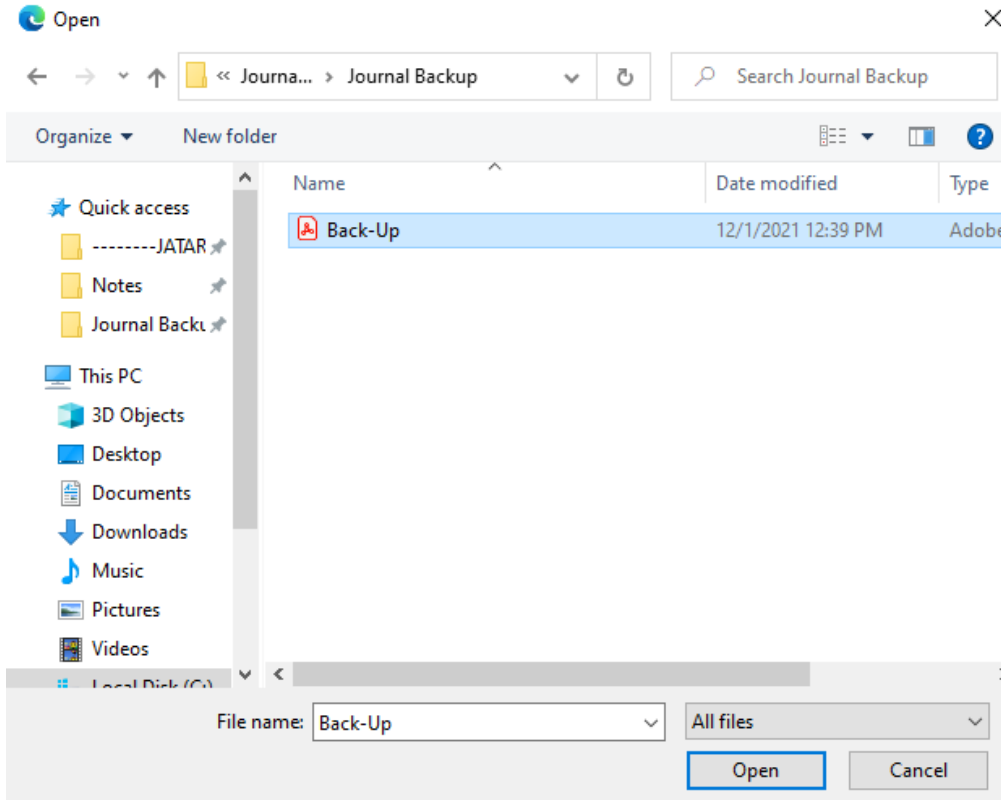
4. Select the **Upload** button.
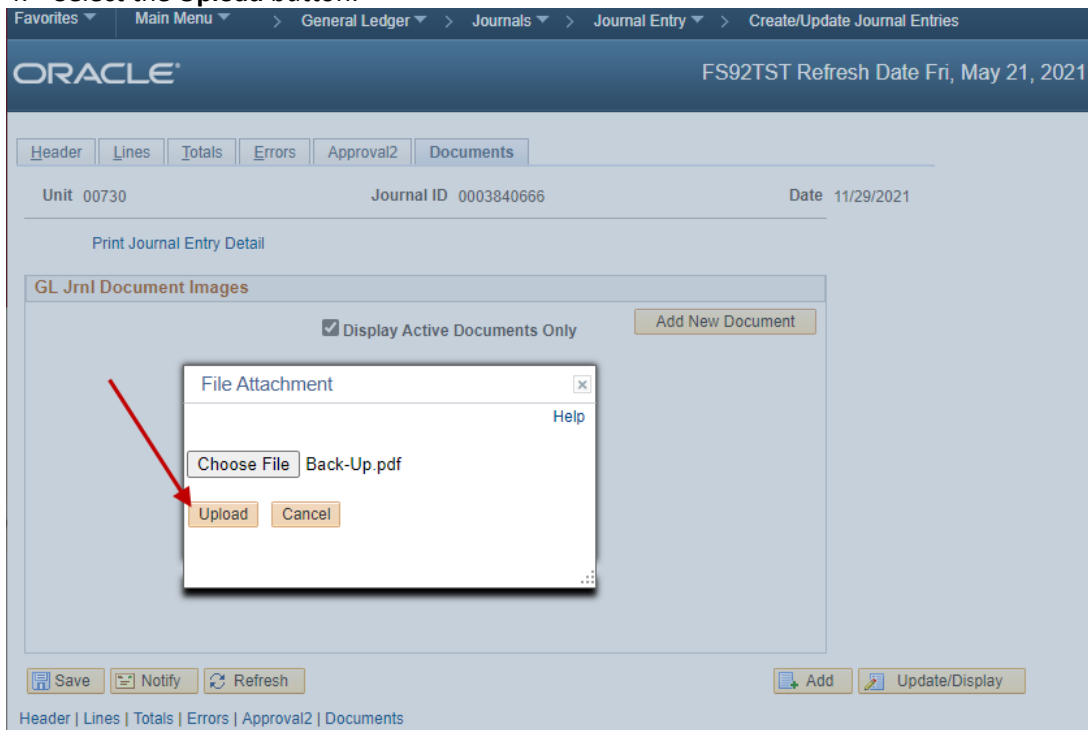
Documents Tab (continued)

Document status defaults to Active and can be changed to Inactive should a document get attached in error or need to be replaced.

5. Click the **Details** button to see additional information about the document that was uploaded.

Documents Tab (continued)

To view attached documents select the thumbnail icon.

All uploaded documents must be reviewed by the person who performed the upload to ensure:

- They contain the needed information.
- The document can be easily read.
- The document does not contain sensitive information such as:
    - SSN (Social Security Numbers)
    - Credit Card Numbers
    - Bank Account Numbers

Documents Tab (continued)

To view the Journal Entry Detail Coversheet, select the **Print Journal Entry Detail** link.

NOTE: It is not necessary to view, print or sign the coversheet unless the department requires additional approval on the journal.

Documents Tab (continued)

When the **Print Journal Entry Detail** link is selected the Journal Coversheet will appear.

Header BU: 00730	University of Houston System	Run Date: 12/01/2021
Fiscal Year: 2022	**JOURNAL ENTRY DETAIL**	Run Time: 02:04:30
Acctg Period: 3		

Journal ID: 0003840666

Date:	11/29/2021	Reversal:	None	Ledger Group: ACTUALS
Source:	ACC	Reversal Date:		Created By: 8006466 Mayhue,Jatarra C
Header Ref: D1234567		Budget Adjust Type: Actuals Post Date:		
		Edit / Hdr Status:	Valid	BCM Status: Valid
Description: Cash Deposit for Services Rendered				BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	10510	00730	BANK			BP2022				1234 - 11/29/21 - H0058	100.00
2	43600	00730	2078	H0058	A0761	BP2022	NA			Services Rendered	-100.00
3	10100	00730	BANK			BP2022				CLAIM ON CASH	-100.00
4	10100	00730	2078			BP2022				CLAIM ON CASH	100.00

Totals for Journal: 0003840666   **Total Lines: 4**   **Total Base Debits: 200.00**   **Total Base Credits: 200.00**

Signatures _____   **Date** _____

_____   _____

_____   _____

_____   _____

PS Approval: _____   _____

Created By: 8006466 Mayhue,Jatarra C   **Date Printed:** 12/01/2021   **Jrnl. Dt.:** 11/29/2021

Approval History				
Step	**Status**	**Date Timestamp**	**User ID**	**Name**
0	I	12/01/2021 02:04 PM	8006466	Mayhue,Jatarra C
01	P	12/01/2021 02:04 PM		
02	P	12/01/2021 02:04 PM		

Comments

12-01-21 02:04 PM : Dept/Coll/Div - Accounting Office : Approve : Mayhue,Jatarra C:

Approval Tab

After attaching back-up:

1. Go to the **Approval** tab.
2. Select the appropriate approval path.

Choose the **Dept/Coll/Div - Accounting Office** path if you are submitting:

- A fund equity transfer journal
- A correction journal
- A non-payroll reallocation journal
- An encumbrance journal
- A credit card deposit journal
- Any journal that needs to go directly to General Accounting

Approval Tab (continued)

Choose the **Dept/Coll/Div- Stu Fin - Accounting Office** path if you are submitting:

- A cash deposit journal

Choose the **Dept/Coll/Div – OCG- Accounting Office** path if you are submitting:

- A non-payroll reallocation journal (for grant cost centers)
- Any entry that requires OCG approval

3. Select **Approve**.
4. Then select **Apply.**

Approval Tab (continued)

This will send the journal to the next approver's workflow list and update the Approval History panel shown below:

The Approval History Panel shows who initiated the journal and what stage the journal is in the approval process.

If the journal is denied or recycled, the Approval History will only show the last round of approvals after the journal was denied or recycled.

Also, the Comment Log captures **ALL** Workflow approvals, including previous journal denials or recycles, as well as comments pertaining to the approval of the journal.

Notify

1. The notify button sends a notification regarding a journal entry via E-mail. This option can be used to obtain additional approvals or to provide additional information pertaining to the journal.

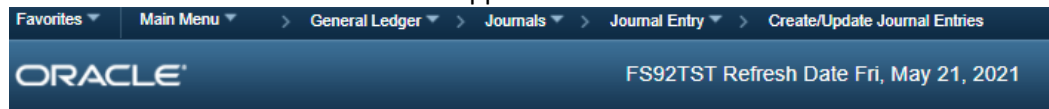2. Select the **Notify** Button located at the bottom of all tabs.

Approval History

Step	Status	Date/Time Stamp	User ID	Name
	Initiated	12/01/21 2:04:26PM	8006466	Mayhue,Jatarra C
Step 1	Pending	12/01/21 2:04:26PM		
Step 2	Pending	12/01/21 2:04:26PM		

[Save] [Return to Search] [Notify] [Refresh]
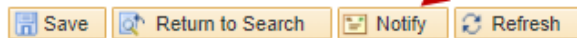
Header | Lines | Totals | Errors | Approval2 | Documents

3. The **Send Notification** screen will appear.

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

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Send Notification

Type names or email addresses in the To, CC, or BCC fields, using a semi-colon as a separator.
Click LOOKUP RECIPIENT to search for a name. Click DELIVERY OPTIONS to view or change the method of the send.

Notification Details   Lookup Recipient

To: Delivery Options
                                                            ☐ RichText
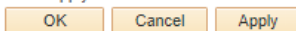CC:

BCC:

Priority: [▼]
Subject: <Enter Subject here>

Template: Workflow Notification

Priority: %NotificationPriority

Date Sent: 2021-12-01

Message:

Click OK to send this notification and exit this page. Click Cancel to exit this page without sending a notification.
Click Apply to send this notification and remain on this page.

[OK] [Cancel] [Apply]

4. Choose a recipient and type a message regarding the journal entry.
5. An e-mail will be sent and will include your message as well as a link to the journal entry.
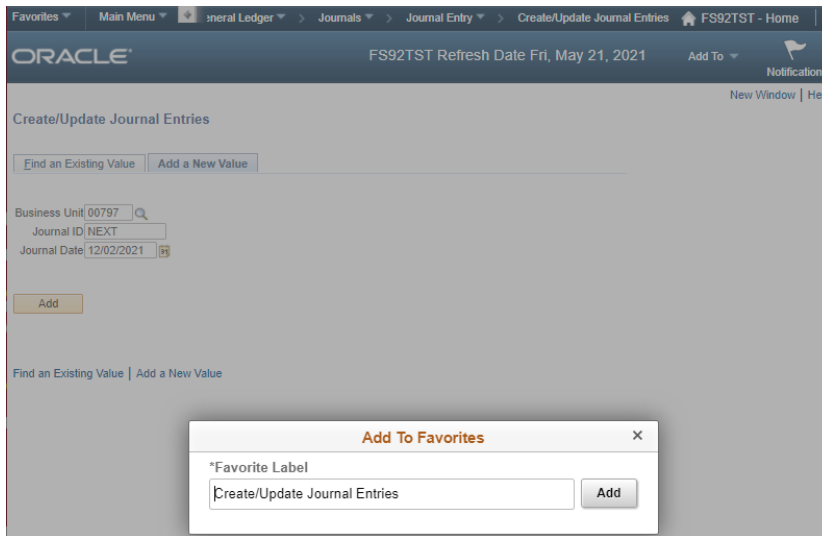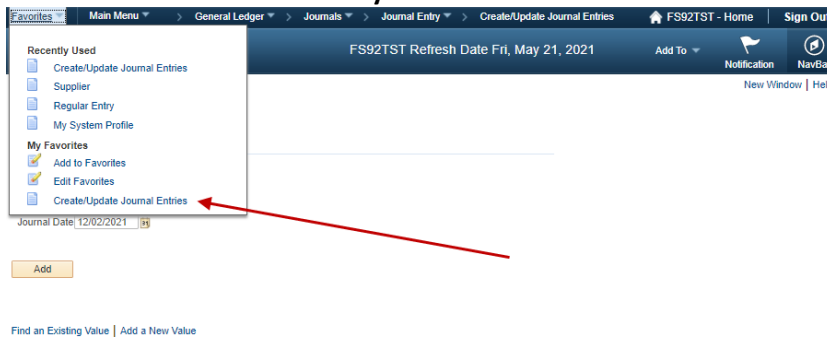
Add to Favorites

From your Main Menu:

1. Go to desired screen (ex. Creating a Journal Entry)
2. Click on the **Add To** dropdown menu in the upper right hand corner.
3. Click on **Favorites**
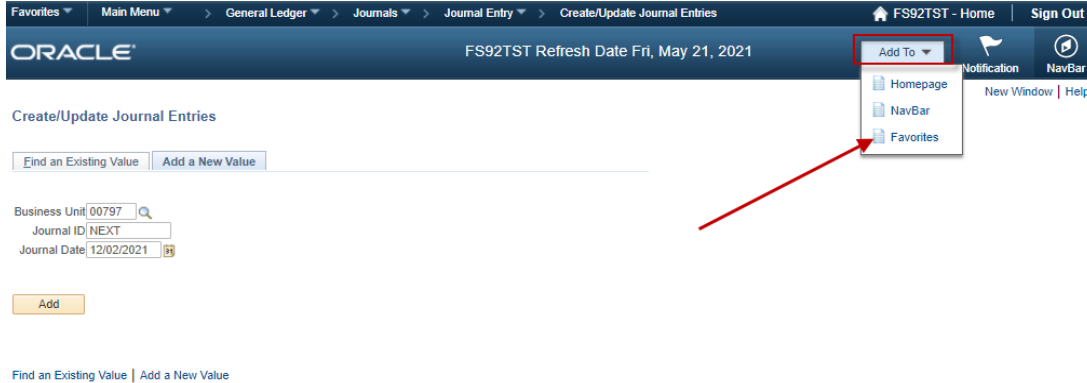
4. Enter Description or keep provided description.
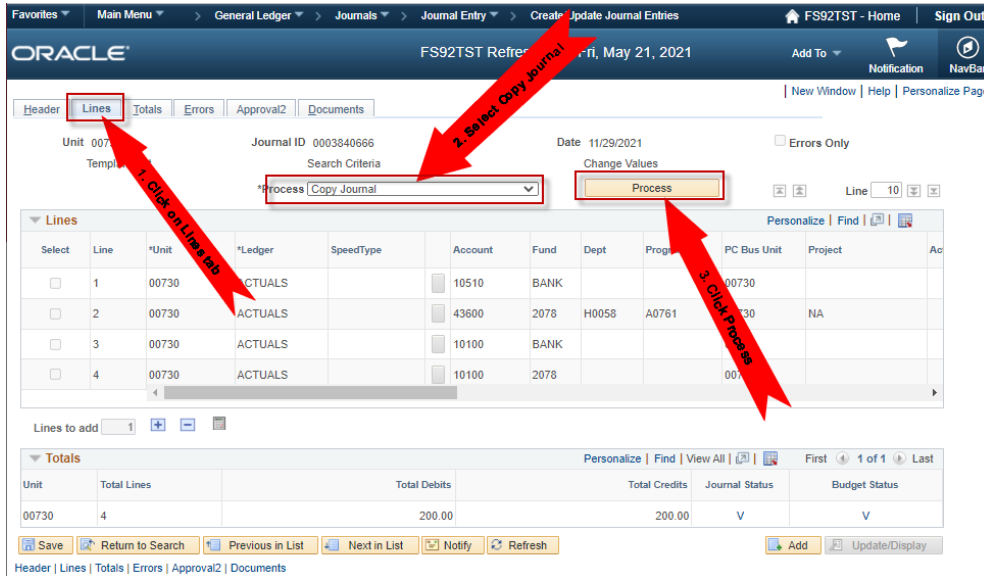5. Select **Add** Button.

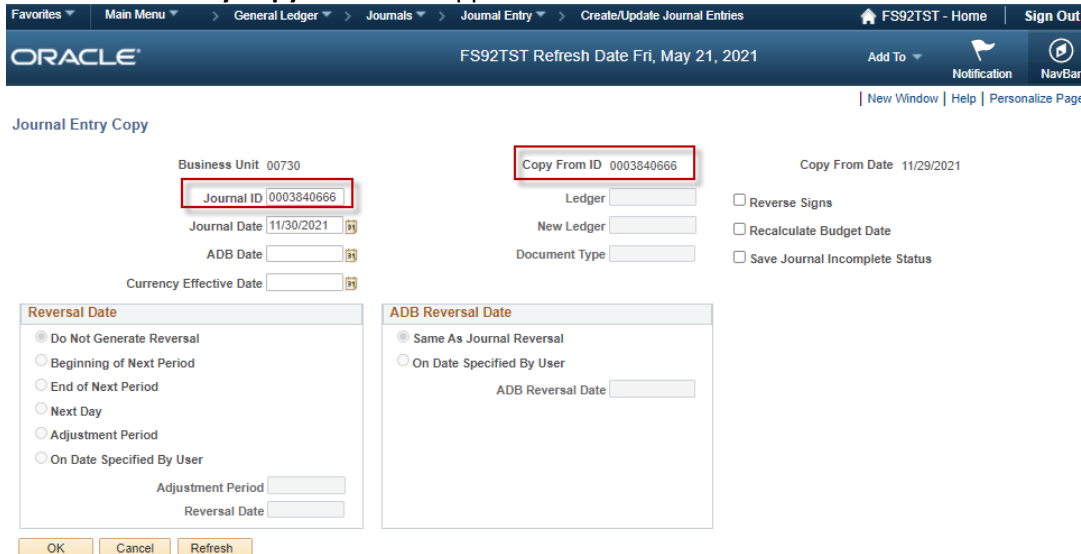* Desired screen is added to **My Favorites** on Favorites Menu after the recently used section.

Copying a Journal

1. Click **Lines Tab** on the journal needing to be copied.
2. Select **Copy Journal** from **Process Menu**.
3. Click **Process** Button.

    * **Journal Entry Copy** Screen will appear.

4. Enter Journal ID number in **Journal ID** field.

Use same journal number as original journal. You can use default dates unless you are copying journal on the same day as original.

5. Select **OK** button.
6. After selecting OK you will be linked to the lines tab of the new journal.
7. Proceed with new journal

Deleting a Journal

From the Lines Tab:

1. Select **Delete Journal** from the Process Menu.
2. Click on **Process** Button. (A window will appear confirming yes or no to delete journal.)

3. Select **Yes**. (A window will appear stating journal has been deleted.)

4. Select **OK**.

Creating a 1074 Report

From the Main Menu:

1. Custom Reports
2. GL
3. Dept Verification Rpt (1074)
+
From the Dept Verification Rpt (1074) Screen:

4. Select **Add a New Value** Tab. (This is done to add a run control. After run control is added **Find an Existing Value** tab should be used for generating future reports.)
5. Enter **Run Control ID** name.
6. Select **Add** button.

   * Links to Report Parameters Screen.

Creating a 1074 Report (continued)

7. Enter **Business Unit** in Business Unit Field.
8. Enter **From** and **To Periods**.
9. Select desired information by clicking in appropriate boxes. (Summary by Budget Node Only, Transactions, Etc.)
10. Enter cost center information in Scroll Area. (Speed Type can be used.)
11. To add additional cost centers select **+** button. To delete a cost center select the **–** button.
12. After you have entered all the necessary information, click **Run**.

13. The **Process Scheduler Request** screen will appear.
14. Select **OK** button. (This will link you back to the report parameters screen.)
15. Select **Process Monitor** link. (This will give you the status of the 1074 report and the Run Control ID.)

*When Run Status changes to Success the report has generated.

16. Click on **Details** link. (This will take you to the Process Detail Screen.)

Process List							Personalize | Find | View All |			First	1-15 of 15	Last
Select	Instance	Seq.	Process Type	Process Name	User	Run Date/Time		Run Status	Distribution Status	Details		
☐	14397377		SQR Report	UGLS1074	8006466	12/03/2021 1:08:25PM CST		Success	Posted	Details		
☐	14396811		Application Engine	GL_JEDIT_0	8006466	12/03/2021 10:46:18AM CST		Success	Posted	Details		
☐	14396797		Application Engine	GL_JEDIT_0	8006466	12/03/2021 10:41:56AM CST		Success	Posted	Details		
☐	14396662		SQR Report	UGLS1074	8006466	12/03/2021 10:14:10AM CST		Success	Posted	Details		

17. Select **View Log/Trace** link.

Process Detail

Process

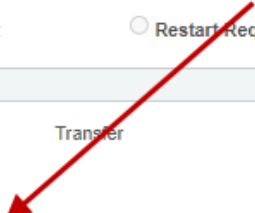|	
Instance 14397377	Type SQR Report
Name UGLS1074	Description Department Verification Report
Run Status Success	Distribution Status Posted

Run

Run Control ID 1074
Location Server
Server PSUNX
Recurrence

Update Process

○ Hold Request
○ Queue Request
○ Cancel Request
○ Delete Request
○ Re-send Content   ○ Restart Request

Date/Time

Request Created On 12/03/2021 1:08:28PM CST
Run Anytime After 12/03/2021 1:08:25PM CST
Began Process At 12/03/2021 1:08:43PM CST
Ended Process At 12/03/2021 1:08:58PM CST

Actions

Parameters   Transfer
Message Log
Batch Timings
View Log/Trace

[OK] [Cancel]

18. Select the **ugls1074_14397377.PD**F link.

View Log/Trace

Report

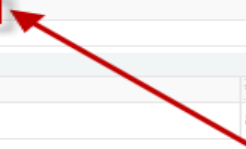|		
Report ID 9228584	Process Instance 14397377	Message Log
Name UGLS1074	Process Type SQR Report	
Run Status Success		

Department Verification Report

Distribution Details

Distribution Node Unix   Expiration Date 01/02/2022

File List

Name	File Size (bytes)	Datetime Created
SQR_UGLS1074_14397377.log	1,736	12/03/2021 1:08:58.031285PM CST
UGLS1074_Section_3_Actual_ALF_transactions.csv	454,282	12/03/2021 1:08:58.031285PM CST
UGLS1074_Section_3_Actual_RE_transactions.csv	312,263	12/03/2021 1:08:58.031285PM CST
ugls1074_14397377.PDF	112,316	12/03/2021 1:08:58.031285PM CST
ugls1074_14397377.out	600	12/03/2021 1:08:58.031285PM CST

Distribute To

Distribution ID Type	*Distribution ID
User	8006466

[Return]

Creating a 1074 Report (continued)

19. The 1074 report will open as a PDF file. (The report will be available for viewing and printing.)

Note: The links with .csv extensions can be opened in an Excel format. PDF extensions are opened with Adobe Acrobat.

Errors

In the event that you receive a message **Budget Checking Errors Exist** after processing your edits, click on **OK**.

1. Click on the **E** under the Budget Status. (This will link you to the errors screen.)

Errors (continued)

2. Select the **Go To** Icon.

-Additional Note:

* This will link you to the following links:

- Go to Budget Exceptions
- Go to Budget Inquiry

If the **Go to Budget Exceptions** link is selected you will be linked to the Budget Error screen indicating the type of Budget error.

If the **Go to Budget Inquiry** link is selected you will be linked to the Budget Details Screen displaying available budget.

Errors (continued)

This screen indicates the type of error and what line the error is on.

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Commitment Control Budget Exceptions

Budget Type	ORG	ORG
Business Unit	00730	
Project	NA	NA

1-6 of 6

ChartField	ChartField Value	Description
Account	B5009	L3-MAINTENANCE AND OPERATIONS
Fund Code	1026	E & G STATE SUPPORT-FD 1-UH
Department	H0107	CHEMISTRY
Program Code	D3257	NSM SALARY
Project	NA	NA
Budget Reference	BP2022	BP2022

*Exception Type Error   Maximum Rows   100

☐ More Transactions Exist

Advanced Transaction Criteria   Budget Detail   ❶   Search

Transactions with Budget Exceptions

1-1 of 1 | View All

| | Transaction Data | Budget Override | ❘▶ | | | | | |
Drill Down	Date	Transaction Type	Exception	Amount	Currency	ID Name	ID Value
🔍	12/02/2021	GL_JOURNAL	No Budget Exists		USD	Journal ID:	0003840669

Save   Return to Search   Notify

Encumbrance Journals

On Header Tab:

1. Select **Commitment Control** Link. (* Selecting Commitment Control will update the Encumbrance Ledger, not the Actuals Ledger.)
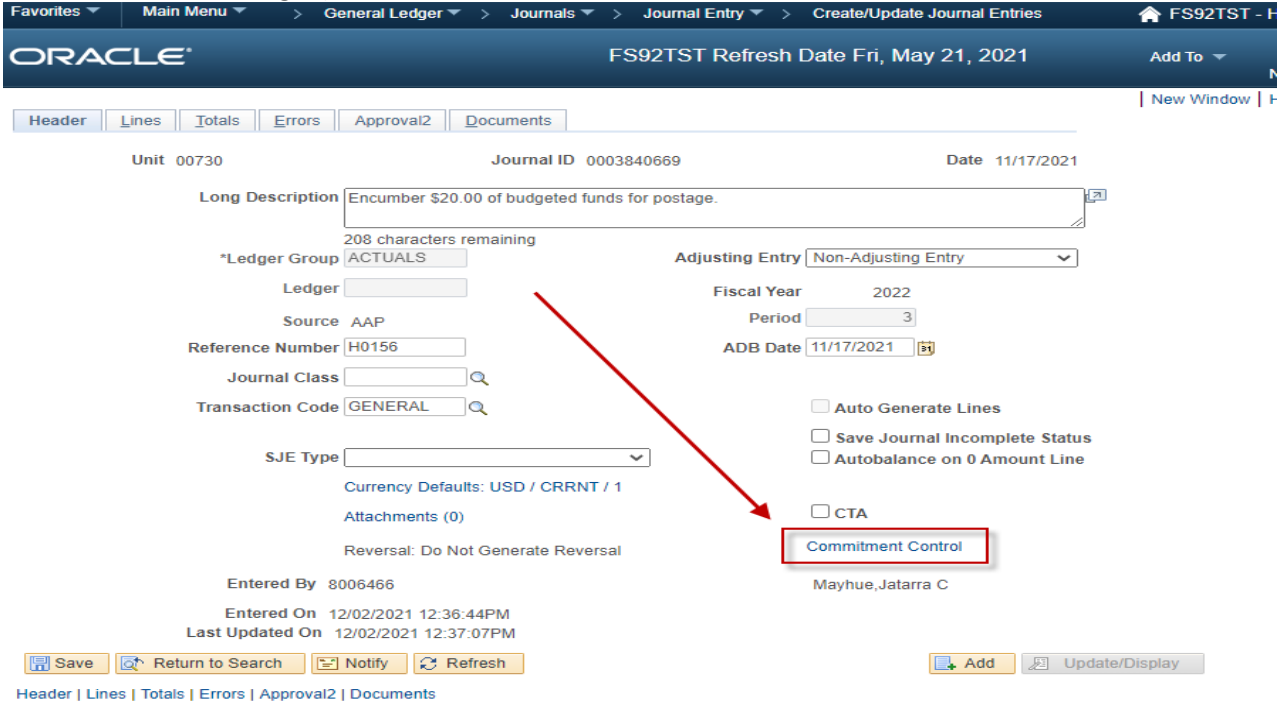
2. Select **Encumbrance**.
3. Then click **OK**.

Encumbrance Journals (continued)

* After selecting **OK**, you will return to **Header Tab**.

1. Select **Lines Tab**.
2. Enter Line Information.
3. Select **Edit Journal**.
4. Click **Process**.

* Encumbrance Journals are one line entries. These journals are not used to encumber purchase orders or payroll.

Type of Transaction		Key Steps		Backup Documents Scanned and Uploaded to Journal
CASH DEPOSITS	1	Count Cash/Checks	1	Deposit Slip
	2	Prepare Cash Deposit Form	2	Cash Deposit Summary Form (with 2 signatures)
	3	Prepare Deposit Slip	3	Current Copy of 1074 Report if following types of transactions:
		Make Copy of Deposit Slip		- *Reimbursements to an Expense (Section 3b, Detailed Transactions -*
	4	Prepare Deposit for Transport to SFS		- *Debit an accounts payable account (Section 6, Summarized Balance Sheet)*
		Include Original Deposit Slip in Deposit		- *Credit an accounts receivable account (Section 6, Summarized Balance Sheet)*
	5	Prepare Journal	4	Incident Report and Overage/Shortage Report (Addendum E and F of MAPP
		Header Tab: Enter Bag Number in		Only if account 50015 is used and the amount is over $20.00
		Reference Field		
	6	Select Path 2, (Dept/SFS/ Accting)		
	7	Print Journal Coversheet (do not need to		
	8	Submit Cash Deposit Bag to Student		
		Services		
		Inside Bag: Cash/Checks and Original		
		Deposit Slip		
		Outside Bag: Journal Coversheet and		
		of Deposit Slip		
REMOTE CHECK DEPOSITS	1	Count Checks	1	Summary of Deposits by Account Report
	2	Complete Page 2 of the Cash Deposit	2	Cash Deposit Summary Form (with 2 signatures)
		Summary Form to list, calculate, and verify		
		the total of the checks to be deposited.		
	3	Scan Checks in CashPro	3	Current Copy of 1074 Report if following types of transactions:
	4	Complete Remote Deposit		- *Reimbursements to an Expense (Section 3b, Detailed Transactions -*
	5	Request Report "Summary of Deposits by		- *Debit an accounts payable account (Section 6, Summarized Balance Sheet)*
		Account Report" in CashPro		
	6	Prepare Journal		- *Credit an accounts receivable account (Section 6, Summarized Balance Sheet)*
		Header Tab: Enter Deposit Number in	4	Incident Report and Overage/Shortage Report (Addendum E and F of MAPP
		Reference Number Field		5.01.01)
	7	Select Path 1 (Dept/Accting)		Only if account 50015 is used and the amount is over $20.00
CREDIT CARD DEPOSITS	1	Prepare Journal	1	Settlement Totals Report
	2	Select Path 1, (Dept/Accting)	2	Current Copy of 1074 Report if following types of transactions:
				-*Reimbursements to an Expense (Section 3b, Detailed Transactions -*
				-*Debit an accounts payable account (Section 6, Summarized Balance Sheet)*
				-*Credit an accounts receivable account (Section 6, Summarized Balance Sheet)*
NON-PAYROLL	1	Prepare Journal	1	Current Copy of 1074 Report depending on account to be reallocated:
and CORRECTIONS	2	Select Path 1, (Dept/Accting)		A. *Asset or Liability Account (Section 3a, Detailed Transactions-*
				AND *Section 6, Summarized Balanced Sheet)*
(Non-Grant/Project Cost Centers)				B. *Expense or Revenue Account (Section 3b, Detailed Transactions-*
NON-PAYROLL	1	Prepare Journal	1	Current Copy of 1074 Report depending on account to be reallocated:
and CORRECTIONS	2	Select Path 3, (Dept/OCG/Accting)		A. *Asset or Liability Account (Section 3a, Detailed Transactions*
				- *Assets/Liability/Fund Equity AND Section 6, Summarized Balanced Sheet-*
				Run 1074 report from FY2000 Period 1 to Current)
(Grant/Project Cost Centers)		***NOTE***: Procurement and Travel Card		B. *Expense or Revenue Account (Section 3b, Detailed Transactions-*
		transactions reimbursements to		*Run 1074 report from FY2000 Period 1 to Current)*
		grant/project cost centers are submitted to		OR
		workflow via Path 1.		C. *Expense or Revenue Account Project to Date (Section 2, Summary by Budget*
				and Account)
FUND EQUITY	1	Prepare Journal	1	Current Copy of 1074 Report, (Section 6, Summarized Balance Sheet)
	2	Select Path 1, (Dept/Accting)		AND (Section 1, Summary of Budget Nodes) OR
			2	Current Copy of 1016 Report, Fund Equity Report
CLEARING P-CARD AND	1	Prepare Journal		**P-CARDS**
CARD LIABILITY		*Header Screen: Enter "P-Card" or "Travel"*	1	Current Copy of 1074 Report, (Section 6, Summarized Balance Sheet)
		in Header Reference Field	2	GCMS Expense Report Signed by the Cardholder
			3	Copy of Receipts
	2	Select Path 1, (Dept/Accting)		
				TRAVEL CARDS
			1	Current Copy of 1074 Report, (Section 6, Summarized Balance Sheet)
			2	Concur Expense Report Signed by the Cardholder/Responsible
				Person
			3	Copy of All Receipts/Itineraries
			4	Copy of All Travel Requests
ENCUMBRANCES	1	Prepare Journal	1	Current Copy of 1074 Report, (Section 4, Open Commitments)
(Non-PO and Non-Contract)		*Header Screen: Select the Commitment*		
		Control link and then select		
	2	Select Path 1, (Dept/Accting)		

NOTES:

1. Security Sensitive Information, such as social security numbers, credit card numbers, and bank account numbers should not be scanned and attached to journals.

2. Cash and credit card deposits can be combined on the same journal. If combined workflow path 2 (Dept/SBS/Accting) will be selected. Journals recording only credit card deposits select workflow path 1, (Dept/Accting).

3. Journal must be created and copy of cover sheet must be attached to deposit bag when submitting to Student Business Services

Local Fund Equity Transfers

Equity Transfers between Like Funds

Equity transfers should occur between like funds (Ex. from 2060 to 2060). The account codes listed below should be used when transferring equity between like funds.

Fund Group	Transfer From	Transfer To
2XXX	37409	33509
3XXX	37417	33517
4XXX	37418	33518
7XXX	37423 (Unexpended Plant) or 37424 (Renewal and Replacement	33523 (Unexpended Plant) or 33524 (Renewal and Replacement

Funds (2XXX and 3XXX)

The matrix below indicates which fund codes may receive equity transfers from different fund codes or may transfer equity to different fund codes within the same fund group (2xxx or 3xxx). Fund equity is not normally transferred from one fund group (2xxx) to another (3xxx). Fund codes not listed on the matrix cannot transfer equity in or out of a different fund code.

Examples of Allowable Equity Transfers between Fund Codes:
Transfer equity from 2077 to 2061.
Transfer equity from 2080 to 2060.
Transfer equity from 2078 to 2080.
Transfer equity from 3056 to 3057.
Transfer equity from 3054 to 3057.
Transfer equity from 2072 to 2091.

Examples of Non-Allowable Equity Transfers between Fund Codes:
Transfer equity from 2078 to 2077.
Transfer equity from 2060 to 2061.
Transfer equity from 2072 to 2080.
Transfer equity from 2077 to 2078.
Transfer equity from 2091 to 2072.
Transfer equity from 2164 to 2064.
Transfer equity from 3054 to 3056.
Transfer equity from 3057 to 3056.
Transfer equity from 2077 to 3057 (cannot transfer between fund groups).

NOTE: As of November 11, 2019, Equity transfers among 2170 cost centers are no longer allowed from departments. The only allowable transfers on fund 2170 are those generated by the Office of the Provost to transfer Graduate Application Fee revenue to the colleges.

State Fund-Equity Non-Mandatory Transfers
Business Units 00730 & 00783

Fund equity transfers should only be done within a single state appropriation. Without extraordinary circumstance, fund equity transfers can only be completed within the fund codes on the same row in the matrices provided below.

Fund equity transfers between state funds use the following accounts:

From:	37400	(Debit, decreases fund equity)	Transfers from fund 1 codes (1XXX)
To:	33500	(Credit, increases fund equity)	Transfers to fund 1 codes (1XXX)
From:	37423	(Debit, decreases fund equity)	Transfers from the Unexpended Fund 7 codes (7XXX.U)
To:	33523	(Credit, increases fund equity)	Transfers to the Unexpended fund 7 codes (7XXX.U)
From:	37424	(Debit, decreases fund equity)	Transfers from the R&R fund 7 codes (7XXX.R)
To:	33524	(Credit, increases fund equity)	Transfers to the R&R fund 7 codes (7XXX.R)

In any case where there is uncertainty, please don't hesitate to contact State Appropriations Accounting.