RESOURCES

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ACCOMPANYING ONLINE CLASSES
Cash Deposit and Security Procedures
Credit Card Accounting
Credit Card Processing
Credit Card Data Security
## Table of Contents

1. Introduction to Journal Entry .................................................................Page 4
2. Journal Entry Workflow .....................................................................Page 5
3. Worklist .................................................................................................Page 8
4. Creating a Journal Entry ......................................................................Page 12
   - Header Screen ..................................................................................Page 12
   - Lines Screen ......................................................................................Page 13
   - Documents Screen ............................................................................Page 14
   - Approval Screen ................................................................................Page 21
5. Additional Items
   - Notify ..................................................................................................Page 24
   - Add to Favorites ................................................................................Page 25
   - Copying a Journal ..............................................................................Page 26
   - Deleting a Journal ............................................................................Page 27
   - Creating a 1074 Report ....................................................................Page 28
   - Errors ................................................................................................Page 32
   - Encumbrance Journals .....................................................................Page 35
6. References
   - GL Journal Checklist .........................................................................Page 37
   - Local Fund Equity Non-Mandatory Transfers ....................................Page 38
   - State Fund Equity Non-Mandatory Transfers ....................................Page 39
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 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:

<table>
<thead>
<tr>
<th>Account Type</th>
<th>Normal Balance</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Accounts</td>
<td>Credit (-)</td>
<td>Sales Revenue (Account 4XXXX)</td>
</tr>
<tr>
<td>Expense Accounts</td>
<td>Debit (+)</td>
<td>Office Supplies (Account 5XXXX)</td>
</tr>
<tr>
<td>Asset Accounts</td>
<td>Debit (+)</td>
<td>Bank Lines/Accounts Receivable (Account 1XXXX)</td>
</tr>
<tr>
<td>Liability Accounts</td>
<td>Credit (-)</td>
<td>Accounts Payable (Account 2XXXX)</td>
</tr>
<tr>
<td>Fund Equity Accounts</td>
<td>Credit (-)</td>
<td>Fund Transfer (Account 3XXXX)</td>
</tr>
</tbody>
</table>
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

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 Worklist on your Home Screen

1. Select the Personalize Content link

2. Check the Journal Worklist Check Box (Step 2.1)

3. Select the Save button (Step 2.2)
Worklist (continued)

The new GL journal pagelet will appear on the left after the Left-Hand navigation box on your 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
Worklist (continued)

2. Select Journal Worklist (Step 2.1) and then select the right arrow (Step 2.2) to move the pagelet to the desired location on the Home Page.

3. Select the **Save** button to save your finance home page layout and then click on **Return to Home** to go back to your Home Page.
Worklist (continued)

View of the Home Page

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

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

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

Header Screen

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

Source will automatically default.
Lines Screen

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.

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 Screen

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 page.

To attach back-up to support the journal entry

Select Documents Tab:

1. Select the **Add a New Document** button.

![Add New Document Button](image)

The **Document Upload** page will appear

2. Select the **Browse** button.

![Browse Button](image)

**Instructions:**
1. Select an image file for this transaction by clicking the **browse** button below.
2. Upload the selected file by clicking the **upload image** button.
3. Select the file that you wish to attach.

4. Select the **Upload Image** button.

**Instructions:**
1. Select an image file for this transaction by clicking the **browse button** below.
2. Upload the selected file by clicking the **upload image button**.
Documents Screen (continued)

You will be redirected to the **Header Screen**. Select the **Documents Screen** again.

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 Screen (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 Screen (continued)

When the thumbnail icon is selected the attached image will appear in a new window.

<table>
<thead>
<tr>
<th>University of Houston</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Deposit Summary Form</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Dept:</th>
<th>H0156</th>
<th>Dept Name:</th>
<th>Finance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Day #:</td>
<td>D11234567</td>
<td>Journal ID (optional):</td>
<td>0001234567</td>
</tr>
</tbody>
</table>

**Cash**

<table>
<thead>
<tr>
<th>Currency</th>
<th>Amount</th>
<th>Extended Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$100 Bills</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>$50 Bills</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>$20 Bills</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>$10 Bills</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>$5 Bills</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>$2 Bills</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>$1 Bills</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>Currency Total</strong></td>
<td></td>
<td><strong>$0.00</strong></td>
</tr>
</tbody>
</table>

**Rolled Coins**

<table>
<thead>
<tr>
<th>Coins</th>
<th>Amount</th>
<th>Rolled Coins Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quarters ($0.25)</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Dimes ($0.10)</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Nickels ($0.05)</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Pennies ($0.01)</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>Rolled Coins Total</strong></td>
<td></td>
<td><strong>$0.00</strong></td>
</tr>
</tbody>
</table>

**Loose Coins**

<table>
<thead>
<tr>
<th>Coins</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dollars</td>
<td>$0.00</td>
</tr>
<tr>
<td>Half dollars</td>
<td>$0.00</td>
</tr>
<tr>
<td>Quarters</td>
<td>$0.00</td>
</tr>
<tr>
<td>Dimes</td>
<td>$0.00</td>
</tr>
<tr>
<td>Nickels</td>
<td>$0.00</td>
</tr>
<tr>
<td>Pennies</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>Loose Coins Total</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Total Cash**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0.00</td>
</tr>
</tbody>
</table>

Form Fulfilled: April 17, 2006
Page 1 of 2
Documents Screen (continued)

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

![Print Journal Entry Detail Link](image)

**NOTE:** It is not necessary to view, print or sign the coversheet unless the department requires additional approval on the journal.
When the **Print Journal Entry Detail** link is selected the Journal Coversheet will appear.
**Approval Screen**

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 Screen (continued)

Choose **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 Screen (continued)

This will send the journal to the next approver’s workflow list and update the approval panel shown below:

![Approval Panel](image)

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 the screen tabs.

3. The Send Notification screen will appear.

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 Menu:

1. Go to desired screen (ex. Creating a Journal Entry)
2. Click on Add to Favorites in the upper right hand corner.

3. Enter Description.
4. Select Add To Favorites Button.

* Desired screen is added to My Favorites on Menu.
Copying a Journal

From the Lines Screen:

1. Select **Copy Journal** from **Process Menu**.
2. Click **Process** Button.

   ![Copy Journal Screen](image)

   * Link to Copy Journal Screen will appear.

3. 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.

4. Select **OK** button.
5. After selecting OK you will be linked to the lines screen of the new journal.
6. Proceed with new journal
Deleting a Journal

From the Lines Screen:

1. Select **Delete Journal** from the Process Menu.
2. Click on **Process** Button. (You will be linked to a Prompt Screen.)

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

4. Select **OK**.
Creating a 1074 Report

From the 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.

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.)

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

**Process Detail**
18. Select the [uqls1074_7184073.PDF](uqls1074_7184073.PDF) link.
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 Journal Status or select the **Errors** Tab. (This will link you to the errors screen.)
2. Select the Go To Icon.

* 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.

You can toggle between the Budget Exceptions and Budget Detail Screens by selecting the links.
This screen indicates the type of error and what line the error is on.

**Commitment Control Budget Exceptions**

<table>
<thead>
<tr>
<th>ChartField</th>
<th>ChartField Value</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account</td>
<td>B5009</td>
<td>L3-MAINTENANCE AND OPERATIONS</td>
</tr>
<tr>
<td>Fund Code</td>
<td>2064</td>
<td>DESIG-TUITION</td>
</tr>
<tr>
<td>Department</td>
<td>H0156</td>
<td>FINANCE</td>
</tr>
<tr>
<td>Program Code</td>
<td>F0787</td>
<td>AVG/AVP FINANCE M&amp;O</td>
</tr>
<tr>
<td>Project</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Budget Reference</td>
<td>BP2013</td>
<td>BP2013</td>
</tr>
</tbody>
</table>

**Transactions with Budget Exceptions**

<table>
<thead>
<tr>
<th>Drill Down</th>
<th>Date</th>
<th>Transaction Type</th>
<th>Exception</th>
<th>Amount</th>
<th>Currency</th>
<th>ID Name</th>
<th>ID Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>11/15/2012</td>
<td>GL_JOURNAL</td>
<td>No Budget Exists</td>
<td>100.00</td>
<td>USD</td>
<td>Journal ID: 0002332649</td>
<td></td>
</tr>
</tbody>
</table>

*Exception Type:  
Advanced Transaction Criteria:  
Budget Detail:  
More Transactions Exist:  
Search:  
Save:  
Return to Search:  
Notify:
Encumbrance Journals

On Header Screen:

1. Select **Commitment Control** Link. (*Selecting Commitment Control will update the Encumbrance Ledger, not the Actuals Ledger.)*

![Encumbrance Journal Example]

2. Select **Encumbrance**.
3. Then click **OK**.

![Commitment Control]

**Commitment Control**

- **Commitment Control Amount Type**
  - Actuals and Recognized
  - Encumbrance
  - Pre-Encumbrance
  - Collected Revenue
  - Actuals, Recognize and Collect
  - Planned

- **Bypass Budget Checking**
- **Override**
  - Override User ID:
  - Override Date:

- **OK** | **Cancel** | **Refresh**
Encumbrance Journals (continued)

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

1. Select Lines Tab.
2. Enter Line Information.
4. Click Process.

* Encumbrance Journals are one line entries. These journals are not used to encumber purchase orders or payroll.
<table>
<thead>
<tr>
<th>Type of Transaction</th>
<th>Key Steps</th>
<th>Backup Documents Scanned and Uploaded to Journal</th>
</tr>
</thead>
</table>
| CASH DEPOSITS            | 1. Count Cash Checks  
2. Prepare Cash Deposit Form  
3. Prepare Deposit Slip  
Make Copy of Deposit Slip  
4. Prepare Deposit for Transport to SFS  
Include Original Deposit Slip in Deposit Bag  
5. Prepare Journal  
Header Screen: Enter Bag Number in Header Reference Field  
6. Select Path 2, (Dept/SFS/Acting)  
7. Print Journal Coversheet (do not need to sign)  
8. Submit Cash Deposit Bag to Student Financial Services  
Inside Bag: Cash/Checks and Original Deposit Slip  
Outside Bag: Journal Coversheet and Copy of Deposit Slip | 1. Deposit Slip  
2. Cash Deposit Summary Form  
3. Current Copy of 1074 Report if following types of transactions:  
   - Reimbursements to an Expense (Section 3b, Detailed Transactions - Revenue/Expense)  
   - Debt on accounts payable account (Section 6, Summarized Balance Sheet)  
   - Credit on accounts receivable account (Section 6, Summarized Balance Sheet)  
4. Incident Report and Overage/Shortage Report (Addendum E and F of MAPP 5.01.01)  
   Only if account 50015 is used and the amount is over $20.00 |
| CREDIT CARD DEPOSITS     | 1. Prepare Journal  
2. Select Path 1, (Dept/Acting) | 1. Settlement Totals Report  
2. Current Copy of 1074 Report if following types of transactions:  
   - Reimbursements to an Expense (Section 3b, Detailed Transactions - Revenue/Expense)  
   - Debt on accounts payable account (Section 6, Summarized Balance Sheet)  
   - Credit on accounts receivable account (Section 6, Summarized Balance Sheet) |
| NON-PAYROLL REALLOCATIONS and CORRECTIONS | 1. Prepare Journal  
2. Select Path 1, (Dept/Acting) | 1. Current Copy of 1074 Report depending on account to be reallocated:  
   - Asset or Liability Account (Section 3a, Detailed Transactions - Asset/Liability/Fund AND Section 6, Summarized Balanced Sheet)  
   - Expense or Revenue Account (Section 3b, Detailed Transactions - Revenue/Expense)  
   - Expense or Revenue Account (Section 3b, Detailed Transactions - Revenue/Expense)  
   - Expense or Revenue Account Project to Date (Section 2, Summary by Budget Node and Account) |
| (Non-Grant/Project Cost Centers) | 1. Prepare Journal  
2. Select Path 3, (Dept/OCG/Acting) | 1. Current Copy of 1074 Report depending on account to be reallocated:  
   - Expense or Revenue Account (Section 3b, Detailed Transactions - Revenue/Expense)  
   - Expense or Revenue Account (Section 3b, Detailed Transactions - Revenue/Expense)  
   - Expense or Revenue Account (Section 3b, Detailed Transactions - Revenue/Expense)  
   - Expense or Revenue Account Project to Date (Section 2, Summary by Budget Node and Account) |
| NON-PAYROLL REALLOCATIONS and CORRECTIONS | 1. Prepare Journal  
2. Select Path 3, (Dept/OCG/Acting) | 1. Current Copy of 1074 Report depending on account to be reallocated:  
   - Asset or Liability Account (Section 3a, Detailed Transactions - Asset/Liability/Fund AND Section 6, Summarized Balanced Sheet)  
   - Expense or Revenue Account (Section 3b, Detailed Transactions - Revenue/Expense)  
   - Expense or Revenue Account (Section 3b, Detailed Transactions - Revenue/Expense)  
   - Expense or Revenue Account Project to Date (Section 2, Summary by Budget Node and Account) |
| (Grant/Project Cost Centers) | NOTE: Procurement and Travel Card transactions reimbursements to grant project cost centers are submitted to workflow via Path 3. | |
| FUND EQUITY              | 1. Prepare Journal  
2. Select Path 1, (Dept/Acting) | 1. Current Copy of 1074 Report, (Section 6, Summarized Balance Sheet)  
   AND (Section 1, Summary of Budget Nodes) OR  
2. Current Copy of 1016 Report, Fund Equity Report |
| CLEARING P- CARD AND TRAVEL CARD LIABILITY | 1. Prepare Journal  
   Header Screen: Enter “P-Card” or “Travel” in Header Reference Field  
2. Select Path 1, (Dept/Acting) | 1. Current Copy of 1074 Report, (Section 6, Summarized Balance Sheet)  
2. GCMS Expense Report Signed by the Cardholder  
3. Copy of Receipts  
   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 (Non-PO and Non-Contract) | 1. Prepare Journal  
   Header Screen: Select the Commitment Control Link and then select “Encumbrance”  
2. Select Path 1, (Dept/Acting) | 1. Current Copy of 1074 Report, (Section 4, Open Commitments) |

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/SFS/Acting) will be selected. Journals recording only credit card deposits select workflow path 1, (Dept/Acting).
3. Journal must be created and copy of cover sheet must be attached to deposit bag when submitting to Student Accounting 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.

<table>
<thead>
<tr>
<th>Fund Group</th>
<th>Transfer From</th>
<th>Transfer To</th>
</tr>
</thead>
<tbody>
<tr>
<td>2XXX</td>
<td>37409</td>
<td>33509</td>
</tr>
<tr>
<td>3XXX</td>
<td>37417</td>
<td>33517</td>
</tr>
<tr>
<td>4XXX</td>
<td>37418</td>
<td>33518</td>
</tr>
<tr>
<td>7XXX</td>
<td>37423 (Unexpended Plant) or 37424 (Renewal and Replacement)</td>
<td>33523 (Unexpended Plant) or 33524 (Renewal and Replacement)</td>
</tr>
</tbody>
</table>

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 2081.
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 2081.
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
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.