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:

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

<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 workflow 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.

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
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.

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

### Journal Coversheet

**Journal ID:** 0003840666  
**Date:** 11/29/2021  
**Source:** ACC  
**Header Ref:** D1234567  
**Description:** Cash Deposit for Services Rendered

<table>
<thead>
<tr>
<th>Line #</th>
<th>Account</th>
<th>Line BU</th>
<th>Fund</th>
<th>DeptId</th>
<th>Prog</th>
<th>Edgt Ref</th>
<th>Project</th>
<th>Line Ref</th>
<th>Chart.1</th>
<th>Line Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>10510</td>
<td>00730</td>
<td>BANK</td>
<td></td>
<td></td>
<td>BP0022</td>
<td>BP0022</td>
<td>1234</td>
<td>12/29/21 - H0038</td>
<td>Services Rendered</td>
<td>-100.00</td>
</tr>
<tr>
<td>2</td>
<td>40600</td>
<td>00730</td>
<td>2078</td>
<td>H0038</td>
<td>A0751</td>
<td>BP0022</td>
<td>NA</td>
<td>BP0022</td>
<td>12/29/21 - H0038</td>
<td>CLAIM ON CASH</td>
<td>-100.00</td>
</tr>
<tr>
<td>3</td>
<td>10100</td>
<td>00730</td>
<td>BANK</td>
<td></td>
<td></td>
<td>BP0022</td>
<td>BP0022</td>
<td>1234</td>
<td>12/29/21 - H0038</td>
<td>CLAIM ON CASH</td>
<td>100.00</td>
</tr>
<tr>
<td>4</td>
<td>10100</td>
<td>00730</td>
<td>2078</td>
<td>H0038</td>
<td>A0751</td>
<td>BP0022</td>
<td>NA</td>
<td>BP0022</td>
<td>12/29/21 - H0038</td>
<td>CLAIM ON CASH</td>
<td>100.00</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Step</th>
<th>Status</th>
<th>Date Timestamp</th>
<th>User ID</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>I</td>
<td>12/01/2021 02:04 PM</td>
<td>8006466</td>
<td>Mayhue, Jatarra C</td>
</tr>
<tr>
<td>01</td>
<td>P</td>
<td>12/01/2021 02:04 PM</td>
<td></td>
<td></td>
</tr>
<tr>
<td>02</td>
<td>P</td>
<td>12/01/2021 02:04 PM</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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.

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 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:

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.

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.

18. Select the uglas1074_14397377.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 Budget Status. (This will link you to the errors screen.)
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.
This screen indicates the type of error and what line the error is on.
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.
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>
<tbody>
<tr>
<td><strong>CASH DEPOSITS</strong></td>
<td>1. Count Cash/Checks</td>
<td>1. Deposit Slip</td>
</tr>
<tr>
<td></td>
<td>2. Prepare Cash Deposit Form</td>
<td>2. Cash Deposit Summary Form with 2 signatures</td>
</tr>
<tr>
<td></td>
<td>3. Prepare Deposit Slip</td>
<td>3. Current Copy of 1074 Report if following types of transactions:</td>
</tr>
<tr>
<td></td>
<td>4. Make Copy of Deposit Slip - Reimbursements to an Expense (Section 3b. Detailed Transactions) -</td>
<td>- Credit or accounts payable account (Section 6. Summarized Balance Sheet)</td>
</tr>
<tr>
<td></td>
<td>5. Prepare Form for Transport to SPS - Include Original Deposit Slip in Deposit</td>
<td>4. Incident Report and Overage/Shortage Report (Addendum E and F of MAFF Only if account: 50015 is used and the amount is over $20.00)</td>
</tr>
<tr>
<td></td>
<td>5. Prepare Journal - Header Tab: Enter Deposit Number in Reference Field</td>
<td></td>
</tr>
<tr>
<td></td>
<td>6. Select Path 2, (Dept/SFS/Accting)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7. Print Journal Coversheet (do not need to be bagged)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>8. Submit Cash Deposit Bag to Student Services</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Inside Bag</strong>: Cash/Checks and Original Deposit Slip</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Outside Bag</strong>: Journal Coversheet and Deposit Slip</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Complete Page 2 of the Cash Deposit Summary Form to list, calculate, and verify the total of the checks to be deposited.</td>
<td>2. Cash Deposit Summary Form (with 2 signatures)</td>
</tr>
<tr>
<td></td>
<td>3. Start Checks in CashPro</td>
<td>3. Current Copy of 1074 Report if following types of transactions:</td>
</tr>
<tr>
<td></td>
<td>4. Complete Remote Deposit</td>
<td>- Reimbursements or an Expense (Section 3b. Detailed Transactions) -</td>
</tr>
<tr>
<td></td>
<td>5. Request Report “Summary of Deposits by Account Report” in CashPro</td>
<td>- Credit on accounts payable account (Section 6. Summarized Balance Sheet)</td>
</tr>
<tr>
<td></td>
<td>6. Prepare Journal</td>
<td>4. Incident Report and Overage/Shortage Report (Addendum E and F of MAFF Only if account: 50015 is used and the amount is over $20.00)</td>
</tr>
<tr>
<td></td>
<td>7. Select Path 1 (Dept/Accting)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Select Path 1, (Dept/Accting)</td>
<td>2. Cash Deposit Summary Form (with 2 signatures)</td>
</tr>
<tr>
<td><strong>NON-PAYROLL and CORRECTIONS</strong></td>
<td>1. Prepare Journal</td>
<td>3. Current Copy of 1074 Report if following types of transactions:</td>
</tr>
<tr>
<td></td>
<td>2. Select Path 1, (Dept/Accting)</td>
<td>- Reimbursements to an Expense (Section 3b. Detailed Transactions) -</td>
</tr>
<tr>
<td>(Non-Grant/Project Cost Centers)</td>
<td>1. Prepare Journal</td>
<td>- Credit on accounts payable account (Section 6. Summarized Balance Sheet)</td>
</tr>
<tr>
<td></td>
<td>2. Select Path 3, (Dept/COG/Accting)</td>
<td>- Credit on accounts receivable account (Section 6. Summarized Balance Sheet)</td>
</tr>
<tr>
<td></td>
<td><strong>NOTE</strong>: Procurement and Travel Card transactions reimbursements to grant/project cost centers are submitted to workflow via Path 1.</td>
<td></td>
</tr>
<tr>
<td><strong>FUND EQUITY</strong></td>
<td>1. Prepare Journal</td>
<td>1. Current Copy of 1074 Report, (Section 6, Summarized Balance Sheet)</td>
</tr>
<tr>
<td></td>
<td>2. Select Path 1, (Dept/Accting)</td>
<td>ASD (Section 1, Summary of Budget Nodes) OR</td>
</tr>
<tr>
<td></td>
<td>2. Select Path 1, (Dept/Accting)</td>
<td>P-CARDS</td>
</tr>
<tr>
<td></td>
<td><strong>Header Screen</strong>: Enter “P-CARD” or “Travel” in Header Reference Field</td>
<td>1. Current Copy of 1074 Report, (Section 6, Summarized Balance Sheet)</td>
</tr>
<tr>
<td></td>
<td>2. GCMB Expense Report signed by the Cardholder</td>
<td>2. Contd Expense Report signed by the Cardholder/Responsible Person</td>
</tr>
<tr>
<td></td>
<td>3. Copy of Receipts</td>
<td>3. Copy of All Receipts/Itineraries</td>
</tr>
<tr>
<td></td>
<td><strong>TRAVEL CARDS</strong></td>
<td>4. Copy of All Travel Reports</td>
</tr>
<tr>
<td></td>
<td>1. Current Copy of 1074 Report, (Section 6, Summarized Balance Sheet)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Contd Expense Report signed by the Cardholder/Responsible Person</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Copy of All Receipts/Itineraries</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4. Copy of All Travel Reports</td>
<td></td>
</tr>
<tr>
<td><strong>ENCUMBRANCES</strong></td>
<td>1. Prepare Journal</td>
<td>1. Current Copy of 1074 Report, (Section 4, Open Commitments)</td>
</tr>
<tr>
<td>(Non-PO and Non-Contract)</td>
<td>1. Header Screen: Select the Commitment Control link and then select</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Select Path 1, (Dept/Accting)</td>
<td></td>
</tr>
</tbody>
</table>

**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 2080 to 2080). 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 2080.
- 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 2084.
- 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.