University of Central Florida
Finance & Accounting
Procedures Document

Procedure:	Submitting Manual Journal Entries
Who Processes:	Department designated journal entry creators; Finance and Accounting (F&A) personnel
Date:	7/08/2011
Author:	UCF Controller

Scope:
Communicate the Controller's Office requirements for journal entry attachments within UCF Financials with a source of IDI, IDI-C&G, IDS, and TRF.

General guidelines for JE's and attachments:

- Effective with the UCF Financials upgrade to version 9.1, the "General Ledger" journal entry online attachment feature was enabled and users are required to electronically attach supporting documentation to their journal entries. UCF Financials allows attachments to be accessed and reviewed by anyone with security to review a journal entry. Because of this security limitation, certain types of information and documents should not be attached:
- un-redacted banking information
- Personal employee data (id's, SS#, etc.).
- The generally accepted approach to attaching supporting documentation to a journal is to assume that if an external person (someone in another department, an external auditor, etc) were to review the journal, the journal itself and supporting documentation supports the rationale for creating the journal.
- Supporting documentation should be relevant, concise and informative. Do not attach a copy of the journal template unless it contains a signature to show evidence of approval for the transaction.
- Accepted format for attachments is: .txt, .xls, xlsx., .pdf, .doc., docx. **NOTE – Excel files must be attached without links or macros. Please copy and paste the data as values before attaching the Excel spreadsheet to the journal. Please test that the attachment will open prior to submitting the journal to F&A.**

- The Controller's Office has developed these general guidelines regarding supporting documentation. In instances where documentation is REQUIRED, this has been noted. For all types of journals, the understanding is that in addition to required documentation, other documents may be attached if it is appropriate to support the transaction.
- Once a journal has been posted, no additional attachments can be added to that journal within UCF Financials. In rare instances, the Associate Controller or Assistant Controller can add an attachment after posting.
- Department journals must be approved by an appropriate designee at the department level prior to submitting the journal to F&A for final review and posting. The journal entry creator and approver cannot be the same person.
- F&A will generally approve and post journals within two business days of notification.

Journal Source	**Purpose**	**Journal Naming Convention**	**Attachments**
IDI (Non-C&G)	Journal entries created by the UCF community for posting to the ACTUALS ledger. For Examples see Appendix A 1. Expense charged to incorrect dept. 2. Incorrect expense code. 3. AUX Revenue charged to incorrect dept. 4. Incorrect revenue code. 5. Cash Transfer 6. Tagable item charged to incorrect dept.	XXXXMMDDNN: XXXX are the first four digits of the department or project, MM is the month, DD is the day, and NN is the sequence number.	• Depending on the type of transaction, documentation to support the rationale of the journal may include: • DataMart • Budget position • Third party source documents (invoices, etc.) • Other schedules, queries, and/or analysis • Do not attach a copy of the journal template unless it contains a signature to show evidence of approval for the transaction.

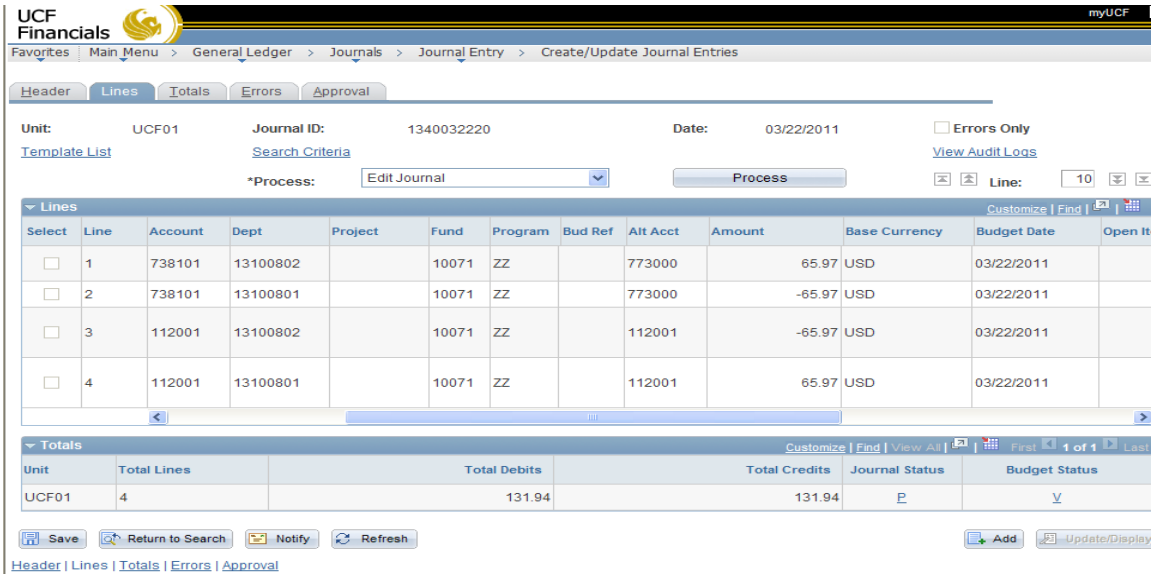
Journal Source	Purpose	Journal Naming Convention	Attachments
IDI: C&G Sponsored Research projects for funds: 21028 20029 & 21029 21030 21088	Journal entries created by the UCF community for posting to the ACTUALS ledger. ORC Compliance reviews for compliance with contractual and federal guidelines. Additional payroll information is collected for effort reporting in the ECRT system.	XXXXMMDDNN: XXXX are the first four digits of the department or project, MM is the month, DD is the day, and NN is the sequence number.	Required: 1) UCF Cost Transfer Explanation Form 2) Non-payroll related transfer: DataMart; Budget Position; Third party sources (invoices, etc.); and other schedules, queries, and/or analysis 3) Payroll related transfer: PARIS payroll information (if transfer between projects) or a Cost Center Report (if transfer from department to project), showing name, gross payroll and deductions (benefits & fringes)
Other C&G departments or projects for funds: 20020 20031	ORC approval not required	XXXXMMDDNN: XXXX are the first four digits of the department or project, MM is the month, DD is the day, and NN is the sequence number.	Required: 1) UCF Cost Transfer Explanation Form 2) Non-payroll related transfer: DataMart; Budget Position; Third party sources (invoices, etc.); and other schedules, queries, and/or analysis 3) Payroll related transfer: PARIS payroll information (if transfer between projects) or a Cost Center Report (if transfer from department to project), showing name, gross payroll and deductions (benefits & fringes)

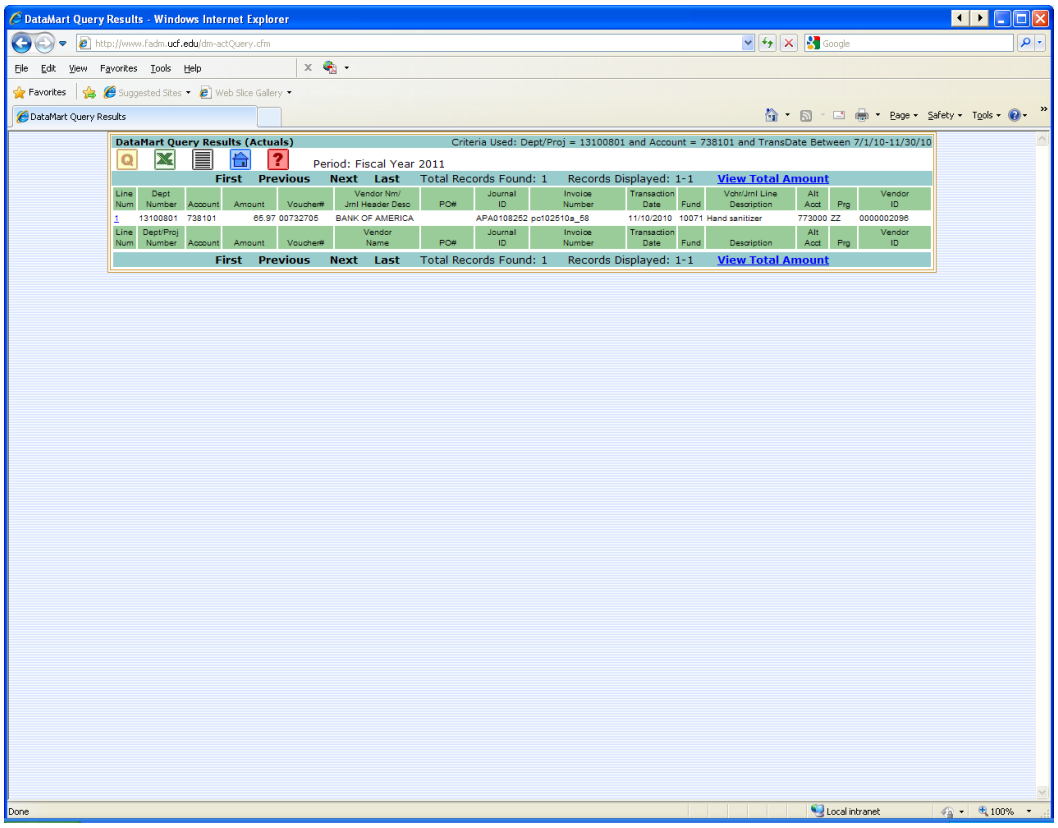
Journal Source	Purpose	Journal Naming Convention	Attachments
IDS	Interdepartmental sales between University departments: For Examples see Appendix B Business Services Physical Plant	XXXXMMDDNN: XXXX are the first four digits of the initiating department or project, MM is the month, DD is the day, and NN is the sequence number.	Invoices/Reports/Etc.

Journal Source	Purpose	Journal Naming Convention	Attachments
TRF	Payment by DSOs, to various departments in the university for goods/services provided. **90904** - UCF GOLDEN KNIGHTS CORP **90905** - UCF CONVOCATION CTR CORP **90906** - UCF FINANCE CORPORATION For Example see Appendix C	XXXXMMDDNN: XXXX are the first four digits of the department, MM = month, DD = day, and NN = sequence number.	Invoices/Reports/Etc.

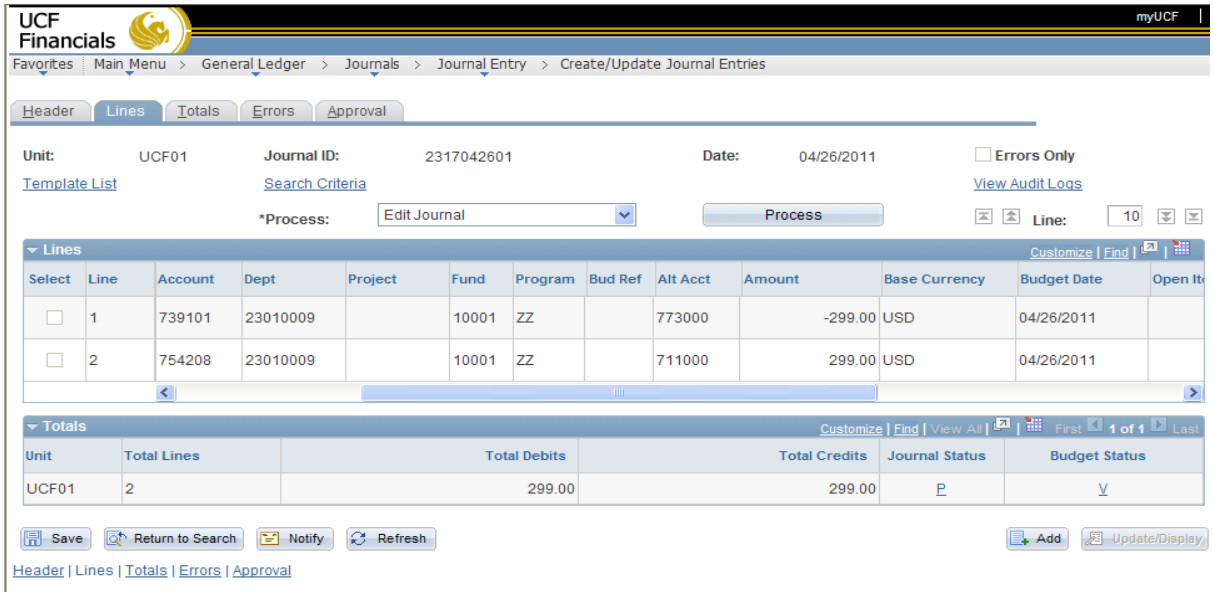
Appendix A

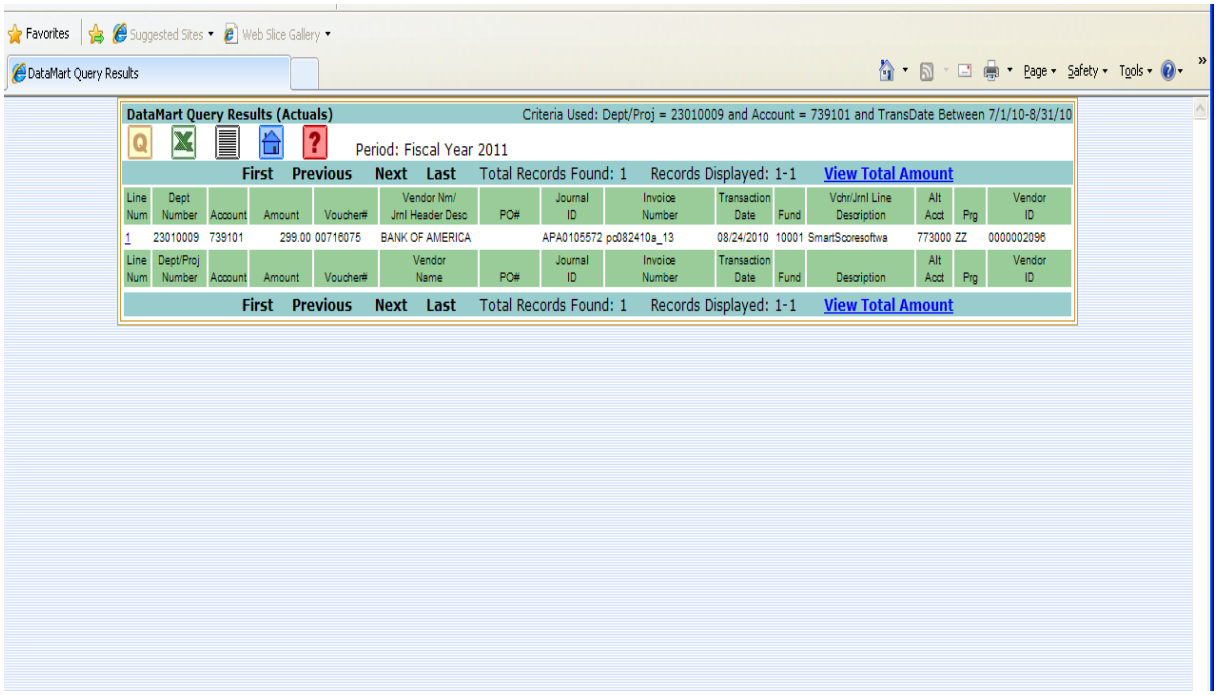
1) **<u>Office supplies expense was charged to the wrong department</u>.** This entry reclassifies the expense from the incorrect department to the correct department (i.e. different department - same account code). Acceptable support for this journal would be a screen shot from DataMart or Budget Position report showing the original incorrect dept/expense entry.



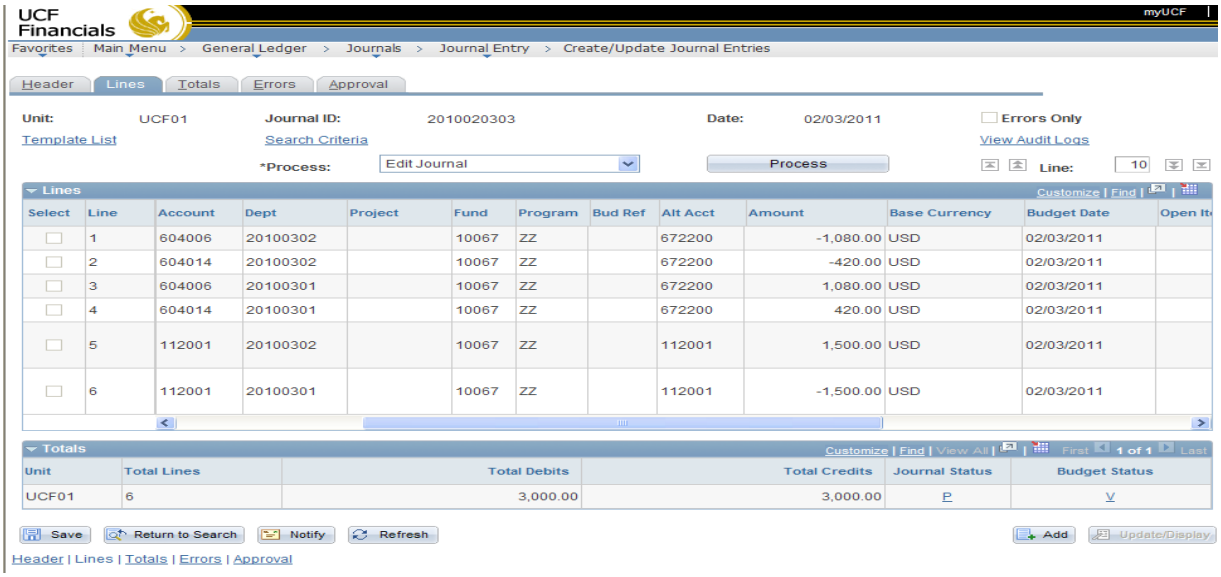


2) **<u>The wrong expense account was charged</u>.** This journal reclassifies the account from 739101 to 754208 (i.e. same department – different account code). Acceptable support for this journal would be a screen shot from DataMart or Budget Position report showing the original incorrect expense entry.





3) **<u>Non-Taxable Auxiliary Sales revenue was charged to the wrong department</u>.** This entry reclassifies the revenue from the incorrect department to the correct department (i.e. different department - same account code). Acceptable support for this journal would be a screen shot from DataMart or Budget Position report showing the original incorrect dept/revenue entry and/or Departmental Receipt.



UCF Financials — myUCF

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

Header | Lines | Totals | Errors | Approval

Unit: UCF01 Journal ID: 2010020303 Date: 02/03/2011 Errors Only

Template List | Search Criteria | View Audit Logs

*Process: Edit Journal | Process | Line: 10

Lines

Select	Line	Account	Dept	Project	Fund	Program	Bud Ref	Alt Acct	Amount	Base Currency	Budget Date	Open It
	1	604006	20100302		10067	ZZ		672200	-1,080.00	USD	02/03/2011	
	2	604014	20100302		10067	ZZ		672200	-420.00	USD	02/03/2011	
	3	604006	20100301		10067	ZZ		672200	1,080.00	USD	02/03/2011	
	4	604014	20100301		10067	ZZ		672200	420.00	USD	02/03/2011	
	5	112001	20100302		10067	ZZ		112001	1,500.00	USD	02/03/2011	
	6	112001	20100301		10067	ZZ		112001	-1,500.00	USD	02/03/2011	

Totals

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
UCF01	6	3,000.00	3,000.00	P	V

Save | Return to Search | Notify | Refresh | Add | Update/Display

Header | Lines | Totals | Errors | Approval

University of Central Florida

Departmental Receipt

Register: OR101
Transaction Date: 12/02/2010
Transaction Time: 09:30:16.000000_A
Receipt Number: 666668
Cashier Office: ORL10

Dept Id/Proj-Grt Title / Code		Account Title / Code		Amount
AMPAC-AUX OPERATIONS	20100301	NON-TAXABLE AUX SA	604006	$ 1,080.00
AMPAC-AUX OPERATIONS	20100301	NON-TAXABLE COMMIS	604014	$ 420.00

Receipt Total: $ 1,500.00

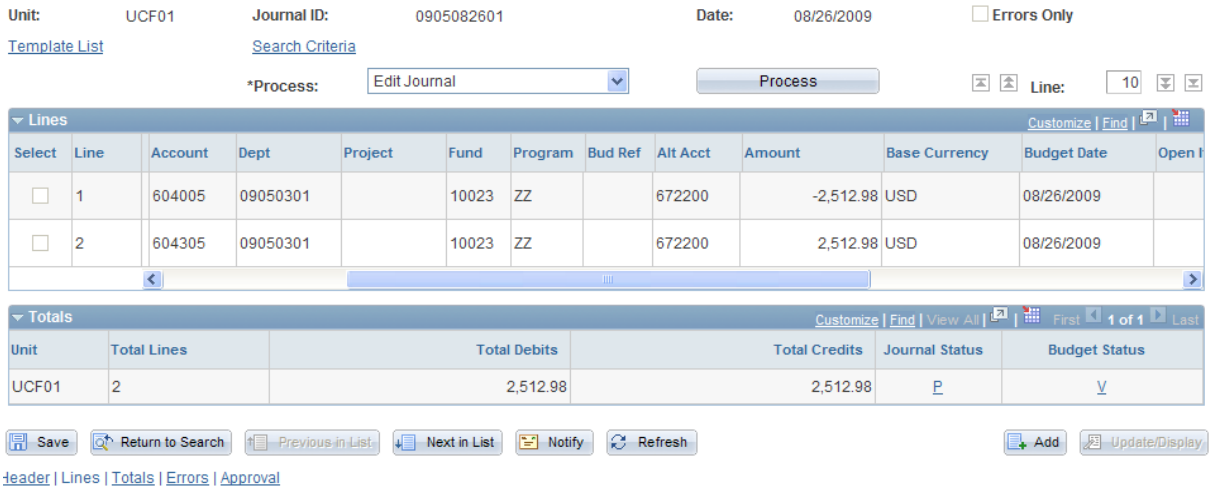
Reference Nbr: AMPAC

Tender:	Amount:
Check Dept	$ 1,500.00
Change	$ 0.00
TOTAL	$ 1,500.00

Cashier:

Should be 20100302

4) **<u>The wrong revenue account was credited</u>.** This journal reclassifies the account from 604305 to 604005 (i.e. same department – different account code). Acceptable support for this journal would be a screen shot from DataMart or Budget Position report showing the original incorrect revenue entry.



Unit: UCF01 Journal ID: 0905082601 Date: 08/26/2009 Errors Only

Template List Search Criteria

*Process: Edit Journal Process Line: 10

Lines Customize | Find

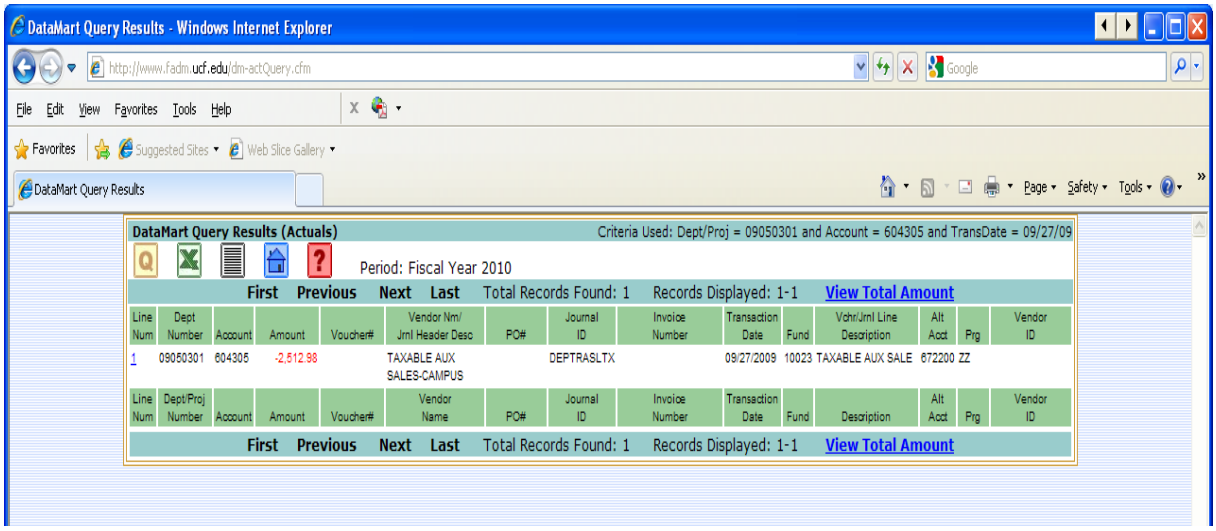
Select	Line	Account	Dept	Project	Fund	Program	Bud Ref	Alt Acct	Amount	Base Currency	Budget Date	Open I
☐	1	604005	09050301		10023	ZZ		672200	-2,512.98	USD	08/26/2009	
☐	2	604305	09050301		10023	ZZ		672200	2,512.98	USD	08/26/2009	

Totals Customize | Find | View All | First 1 of 1 Last

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
UCF01	2	2,512.98	2,512.98	P	V

Save Return to Search Previous in List Next in List Notify Refresh Add Update/Display

Header | Lines | Totals | Errors | Approval



DataMart Query Results - Windows Internet Explorer

http://www.fadm.ucf.edu/dm-actQuery.cfm

File Edit View Favorites Tools Help

Favorites Suggested Sites Web Slice Gallery

DataMart Query Results

Page Safety Tools

DataMart Query Results (Actuals) Criteria Used: Dept/Proj = 09050301 and Account = 604305 and TransDate = 09/27/09

Period: Fiscal Year 2010

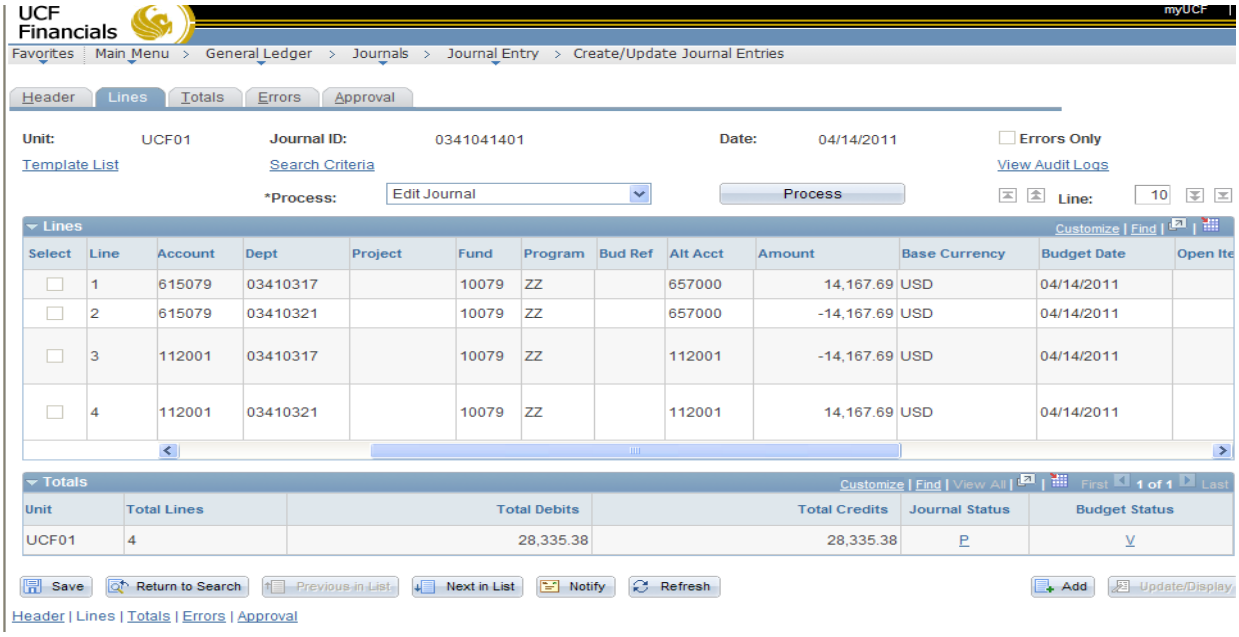
First Previous Next Last Total Records Found: 1 Records Displayed: 1-1 View Total Amount

Line Num	Dept Number	Account	Amount	Voucher#	Vendor Nm/ Jrnl Header Desc	PO#	Journal ID	Invoice Number	Transaction Date	Fund	Vchr/Jrnl Line Description	Alt Acct	Prg	Vendor ID
1	09050301	604305	-2,512.98		TAXABLE AUX SALES-CAMPUS		DEPTRASLTX		09/27/2009	10023	TAXABLE AUX SALE	672200	ZZ	

Line Num	Dept/Proj Number	Account	Amount	Voucher#	Vendor Name	PO#	Journal ID	Invoice Number	Transaction Date	Fund	Description	Alt Acct	Prg	Vendor ID

First Previous Next Last Total Records Found: 1 Records Displayed: 1-1 View Total Amount

5) **<u>Transfer cash from one department to another department within the same Fund (i.e. a non-exchange transaction).</u>** Acceptable support for this transaction would be an email/memo/schedule that describes the purpose of the transfer and evidences the appropriate level approval of the charged department.



UCF Financials

myUCF

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

Header | Lines | Totals | Errors | Approval

Unit: UCF01 Journal ID: 0341041401 Date: 04/14/2011 Errors Only

Template List | Search Criteria | View Audit Logs

*Process: Edit Journal | Process | Line: 10

Lines — Customize | Find

Select	Line	Account	Dept	Project	Fund	Program	Bud Ref	Alt Acct	Amount	Base Currency	Budget Date	Open Ite
	1	615079	03410317		10079	ZZ		657000	14,167.69	USD	04/14/2011	
	2	615079	03410321		10079	ZZ		657000	-14,167.69	USD	04/14/2011	
	3	112001	03410317		10079	ZZ		112001	-14,167.69	USD	04/14/2011	
	4	112001	03410321		10079	ZZ		112001	14,167.69	USD	04/14/2011	

Totals — Customize | Find | View All | First 1 of 1 Last

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
UCF01	4	28,335.38	28,335.38	P	V

Save | Return to Search | Previous in List | Next in List | Notify | Refresh | Add | Update/Display

Header | Lines | Totals | Errors | Approval

From: Jeff Novak
Sent: Thursday, April 14, 2011 10:22 AM
To: Jason Ellmyer; Jeff Novak
Cc: Sarah Oleksy; Latisha McCray; Peter Mitchell
Subject: Re: URSA

Ok. Can we figure out after.

Sent from my Wireless Phone

----- Reply message -----
From: "Jason Ellmyer" <Jason.Ellmyer@ucf.edu>
Date: Thu, Apr 14, 2011 8:51 am
Subject: URSA
To: "Jeff Novak" <novak@ucf.edu>

1

Cc: "Sarah Oleksy" <Sarah.Oleksy@ucf.edu>, "Latisha McCray" <Latisha.McCray@ucf.edu>, "Peter Mitchell" <peter@ucf.edu>

I will get the Towers portion.

If I don't get to do the transfer, I don't see how they can go on the trip, seeing that there is no funding.

Jason

----- Reply message -----
From: "Jason Ellmyer" <Jason.Ellmyer@ucf.edu>
Date: Wed, Apr 13, 2011 4:08 pm
Subject: URSA
To: "Jeff Novak" <novak@ucf.edu>
Cc: "Sarah Oleksy" <Sarah.Oleksy@ucf.edu>, "Latisha McCray" <Latisha.McCray@ucf.edu>, "Peter Mitchell" <peter@ucf.edu>

Jeff,

Your URSA department is very low and there is a big trip coming up and they need funding as they are short $10K for the trip.

URSA had a starting Associate Revenue of $35,832.31. I would like to bring it up to $50,000.

I would like to transfer $14,167.69 from 317 to 321.

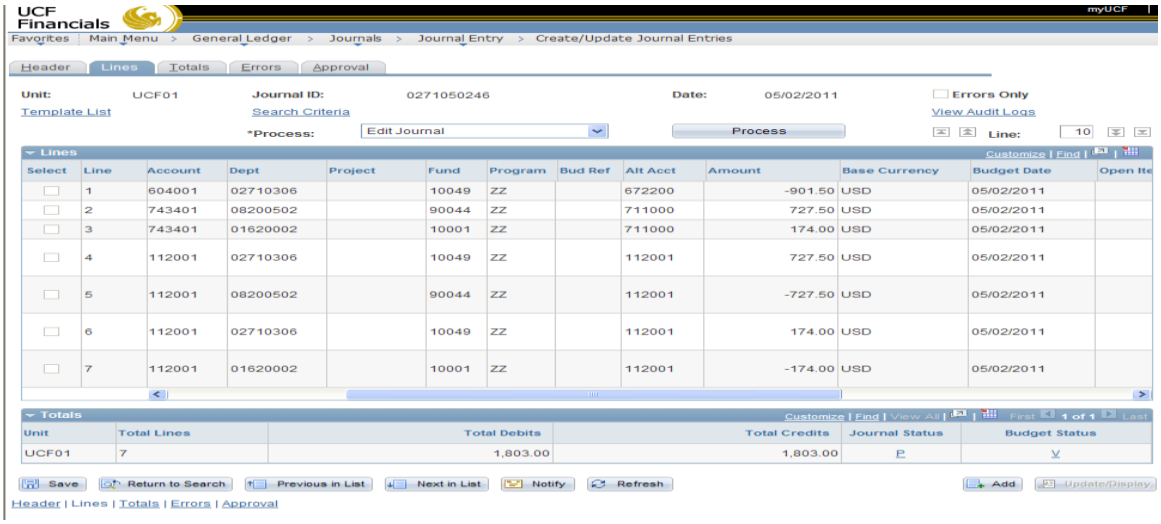
May I proceed.

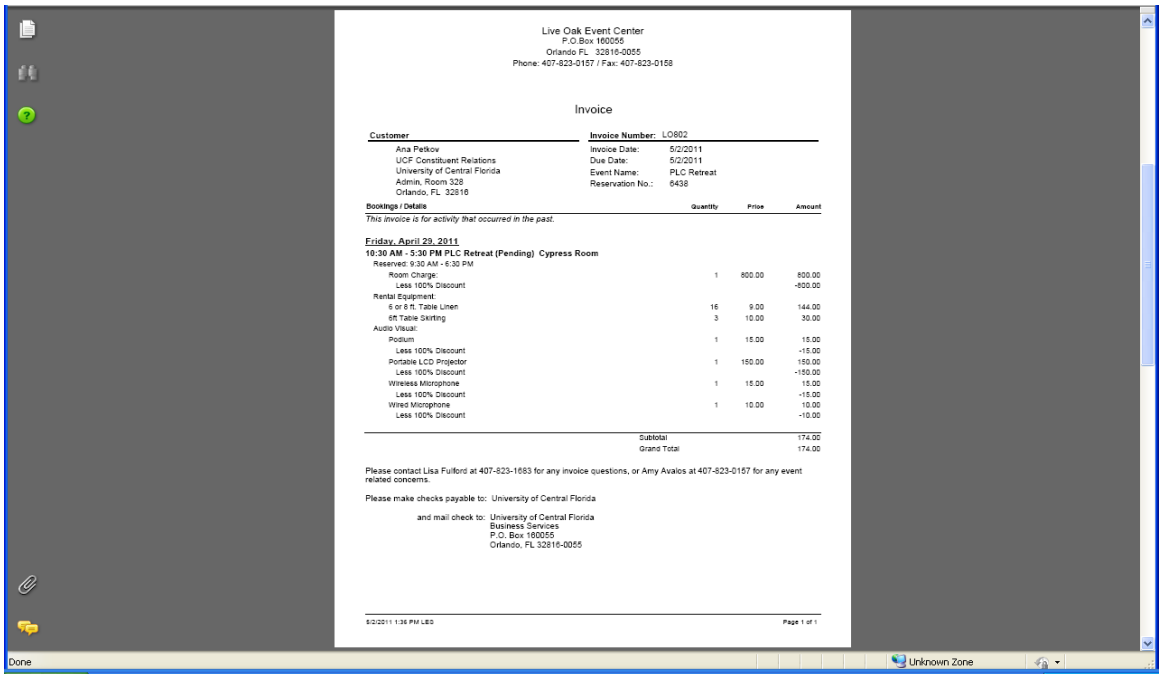
Jason

6) **The wrong department was charged on a voucher payment for a tagable asset (chartfield begins with "75XXXX", alternate account = 721000).** Correcting this type of error must be coordinated through Vendor Payables. Do not submit an off-line journal for this correction because the correcting transaction must flow through the Accounts Payable/Asset Management system so the tagable item can be associated with the correct department within the UCF Asset Management system. Contact the appropriate vendor payables personnel (see Who to Contact Guide on F&A website **http://www.fa.ucf.edu/Vendor_Payables/VP_Who_To_Contact.pdf**). You will need to supply them with support for the correction. Acceptable support for this transaction would be a screen shot from DataMart showing the original voucher number, date, amount, vendor, etc.

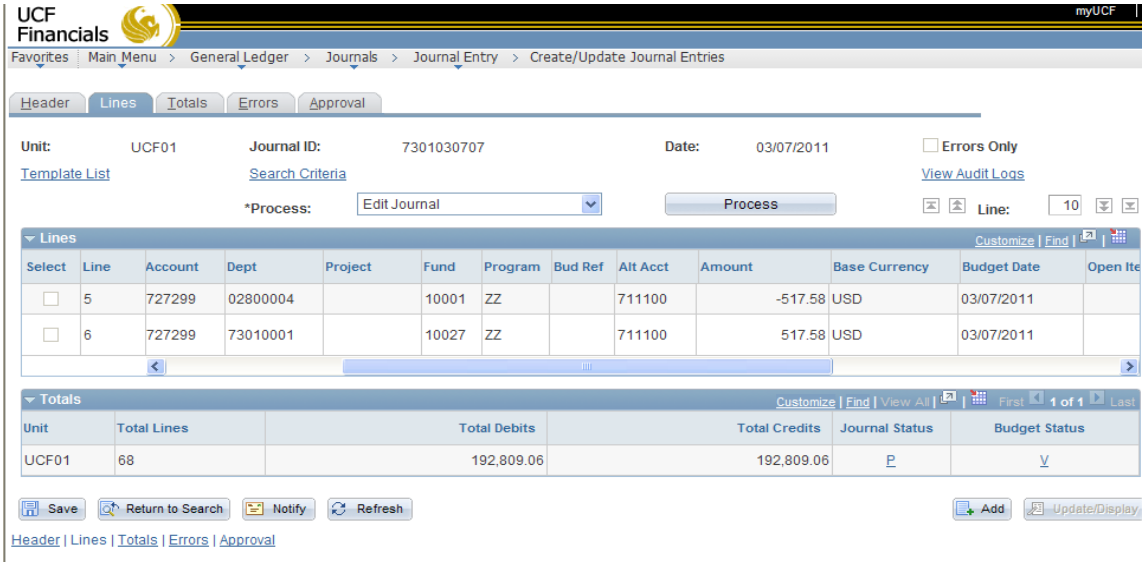
Appendix B

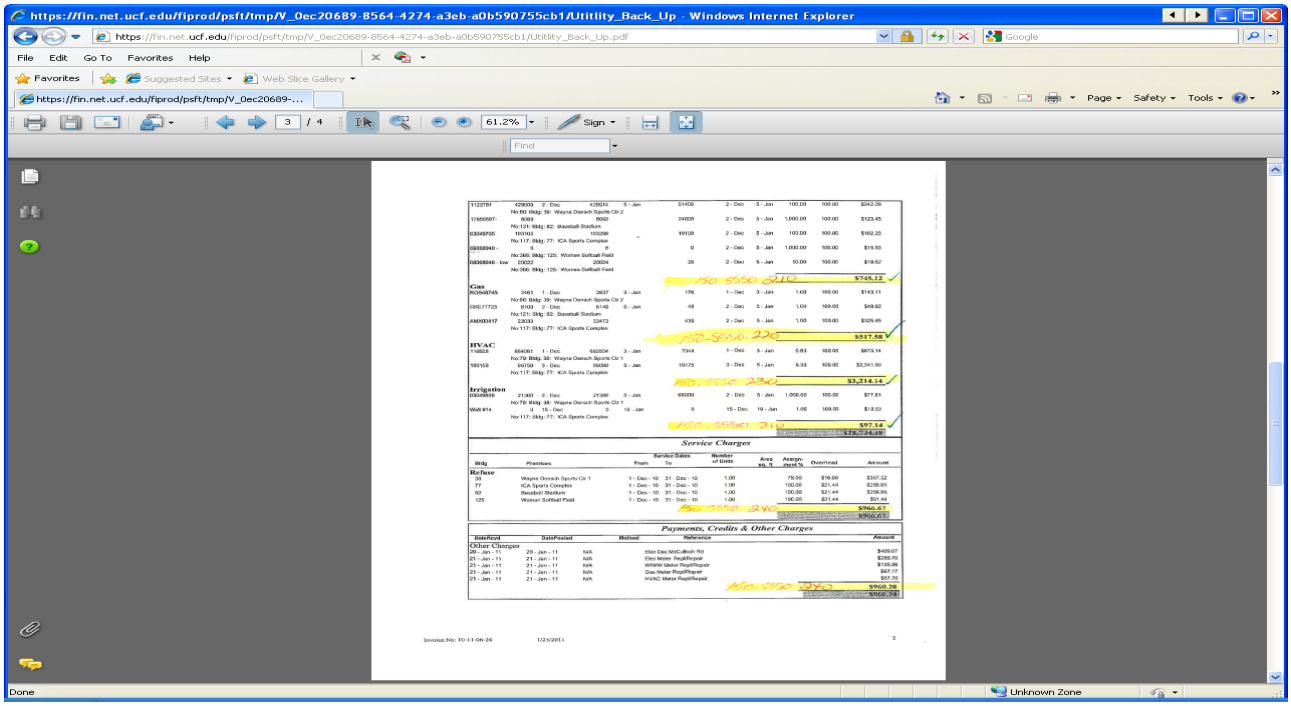
1. **<u>IDS journals are used when a department provides goods and/or services to another UCF department(s).</u>** Acceptable support for this journal would be an invoice describing the goods/services, dollar amounts, charged department(s), etc.





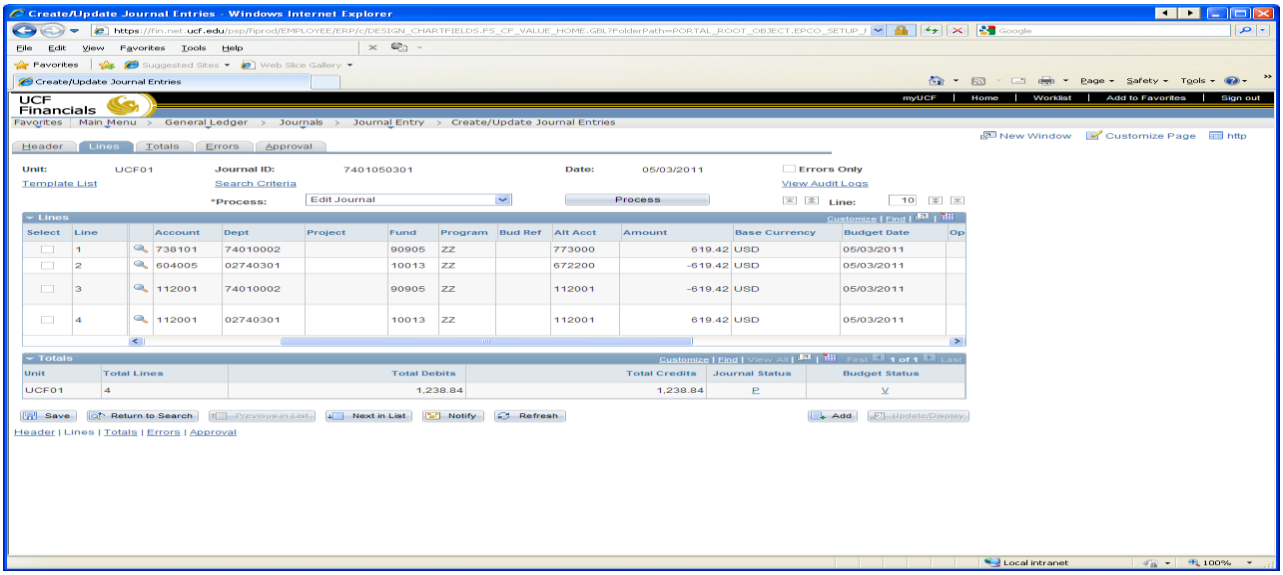
2. **IDS journals where Facilities Operations (Physical Plant) receives funds for providing goods/services.** Facilities Operations do not record revenue because they are an E&G department (Fund = 10001) therefore they receive the funds as a credit to an expense account. Acceptable support for this journal would be an invoice describing the goods/services, dollar amounts, charged department(s), etc.

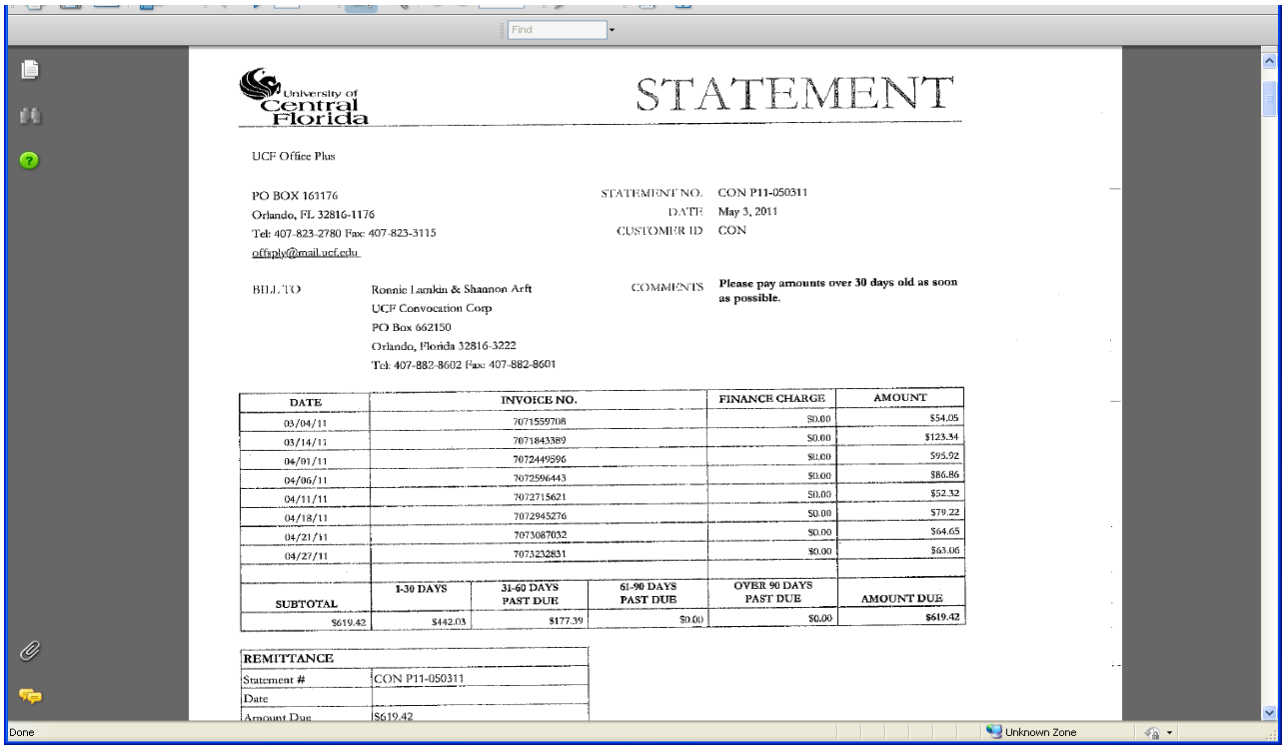




Appendix C

1. **<u>Office Plus charges UCF Convocation corp. for office supplies</u>.** Acceptable support for this journal would be an invoice describing the goods/services, dollar amounts, charged department(s), etc.





University of Central Florida

STATEMENT

UCF Office Plus

PO BOX 163176
Orlando, FL 32816-1176
Tel: 407-823-2780 Fax: 407-823-3115
offsply@mail.ucf.edu

STATEMENT NO. CON P11-050311
DATE May 3, 2011
CUSTOMER ID CON

BILL TO
Ronnie Lamkin & Shannon Arft
UCF Convocation Corp
PO Box 662150
Orlando, Florida 32816-3222
Tel: 407-882-8602 Fax: 407-882-8601

COMMENTS **Please pay amounts over 30 days old as soon as possible.**

DATE	INVOICE NO.	FINANCE CHARGE	AMOUNT
03/04/11	7071559708	$0.00	$54.05
03/14/11	7071843389	$0.00	$123.34
04/01/11	7072449596	$0.00	$95.92
04/06/11	7072596443	$0.00	$86.86
04/11/11	7072715621	$0.00	$52.32
04/18/11	7072945276	$0.00	$79.22
04/21/11	7073087032	$0.00	$64.65
04/27/11	7073232851	$0.00	$63.06

SUBTOTAL	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	AMOUNT DUE
$619.42	$442.03	$177.39	$0.00	$0.00	$619.42

REMITTANCE	
Statement #	CON P11-050311
Date	
Amount Due	$619.42