

**FAS Office of Finance
General Ledger ADI Journal Vouchers**

Contents

Purpose.....	2
Best Practices	2
Documentation.....	2
Documentation Retention	4
ADI Journal Voucher Template Preparation Instructions	4
A. Special Note on Journals that Charge or Credit another Tub or Org outside your Department / Journals Sent to FAS Finance	4
B. Download the ADI Journal Voucher Template.....	5
C. Completing the Journal Template – Header Section.....	6
D. Completing the Journal Template - Body	8
E. Completing the Journal Template – DFF Section	12
F. Checking the Template for Common Problems	15
G. Printing the ADI Journal Voucher Entry Template	16
H. Review and Approval of the ADI Journal Voucher Template.....	16
I. Submitting the ADI Journal Voucher to be Uploaded	16
Other General Ledger functions.....	17
Locate a journal that has been saved.....	17
Verify that a journal has posted.....	17
To reverse a journal.....	17
To delete an un-posted journal.....	18
To print a Journal Voucher.....	18
Contacts.....	19
Appendix A: Journal Voucher Best Practices.....	20
Appendix B: Journal Voucher Documentation Tip Sheet	28

FAS Office of Finance

General Ledger ADI Journal Vouchers

Purpose

Journal vouchers are most commonly used to:

- Adjust the coding for a transaction already entered through Web Voucher, Pcard, Payroll, Cash Receipts, or Internal Billing from another University department,
- Transfer funding from your Department/Center to another FAS unit, or another University school or department, either through an income or expense transfer code, or the use of the natural object code for costs to be shared, or to
- Bill another FAS Department/Center or University tub and department for services or sales (an “Internal Billing Transaction”).

There are two ways to enter a journal voucher into the Oracle G/L– ADI and manual. ADI is strongly recommended and covered in this document. This is an Excel template with macros that is used for any journals, especially lengthy ones. After completing the journal, you can upload it if the journal is within your security. If the journal is outside your security (usually between orgs), please submit to the FAS Office of Finance at finjrnl@fas.harvard.edu for upload.

Regardless of the method of entry, there are certain requirements for documentation, preparation and retention that apply to all journal vouchers. Please be sure to follow the requirements as outlined in this document.

Best Practices

While this document will guide you in how to create the two types of journal vouchers available and what is required by University policy, we have also prepared a tip sheet of Best Practices we urge you to follow. These Best Practices can be found in Appendix A at the end of this document.

We strongly recommend that journal vouchers are reviewed and approved by the Department Administrator or equivalent Financial Manager for the Department/Center. **If the journal is > \$100k...**

Documentation

The University requires that all journal vouchers be retained with backup documentation that supports:

- Why the journal was created;
- How the dollar amounts of the debits and credits were calculated; and
- What the original transactions were that are being journaled, if the journal is an adjustment on the coding.

FAS Office of Finance General Ledger ADI Journal Vouchers

The documentation must be adequate to meet the “re-performance standard;” i.e., a reviewer, coworker or auditor should be able to recreate the journal and understand its purpose from the documentation package.

A Journal Documentation Grid tip sheet can be found in Appendix B of this document for an easy reference guide.

While there is no one right answer to what documentation meets the re-performance standard, the following are some suggested documents that could help support the most typical types of journal vouchers. The HU Journal Entry Detail Report (for an on-line journal) or the completed ADI Journal Voucher Template should be the cover sheet to the package, followed by:

- If you are creating a journal to adjust non-payroll transactions, a copy of the page(s) from a Detail Listing report showing the transaction(s) to be adjusted;
- If you are creating a journal to adjust payroll transactions, a copy of the page(s) from a Detail Listing report showing the transaction(s) to be adjusted and/or the Confirmed Payroll Register (w/coding);
- If you are initiating an Income or Expense transfer of funding,* a copy of email(s), memos, letters or other correspondence evidencing the purpose and amount of the funding** and coding string from the receiving (credit) side of the funding;
- If you are initiating an Internal Billing for sales or services*** provided by your department, the “invoices” or other forms that support the purchase by the department being billed, or calculations or reports from your billing systems.

*There are very specific policies and guidelines regarding using income and transfer object codes. Please utilize the following documents to help you determine which object codes to use, and how to transfer if one or both sides of the transfer utilize funding from a restricted source (sponsored, current use gift or endowment funding). The documents are located at <http://policies.fad.harvard.edu/pages/internal-transfers>.

- FAS Guide to Transfer Object Codes
- Harvard University’s Internal Transfers Policy

**If it is a transfer of expenses in the natural object codes, the documentation should include the page(s) from a Detail Listing report showing the transaction(s) to be funded.

***The University policy regarding Internal Billings must be followed. You can find the Internal Billing Policy at <http://policies.fad.harvard.edu/pages/internal-billing-transactions>.

FAS Office of Finance General Ledger ADI Journal Vouchers

Documentation Retention

All journal vouchers prepared by a department are to be retained for three fiscal years (from the month the journal was posted) in a location within the department easily accessible to reviewers and auditors.

If a journal voucher includes information that must be kept confidential, the Department Administrator or equivalent Financial Administrator should redact ONLY the confidential information from the copy of record and backup documentation, and retain an unedited copy in a secure location.

Additional copies of journal vouchers and documentation may be kept in preparer or reviewer files, or files related to grants, endowments, gifts or other filing systems as deemed appropriate, but these additional copies are not considered the copy of record.

ADI Journal Voucher Preparation Instructions

Before you begin to prepare a journal voucher, have your supporting documentation in front of you for reference. Understand whether you are expected to submit your journal to the Department Administrator or other Financial Officer for review prior to posting or submission to the FAS Office of Finance. For proper segregation of duties, the preparer should be separate from the approver.

A. Special Note on Journals that Debit or Credit another Tub or Org outside your G/L Responsibility / Journals Sent to FAS Finance

Only journals that are outside of a user's Oracle G/L access responsibility should be sent to FAS Finance for upload.

When you prepare a journal that involves a charge/debit or a credit to another Tub or Org outside your department, it is a transaction that both the department being charged (the debited department) and the department receiving the money (the credited department) should have discussed at the Department Administrator or equivalent Financial Administrator level.

When the ADI Journal Voucher template is sent to the FAS Office of Finance, that journal should come from the debited department, preferably from the Department Administrator or equivalent. If the email is sent from another person within the debited department, the Department Administrator must be cc'd.

If the journal is sent to the FAS Office of Finance from the credited department, the email accompanying the journal must include a **clear and easy to find** approval from the debited department's Department Administrator that the transaction is approved. This approval should not be buried in a multi-page email string, or be vague. If the FAS Office of Finance staff uploading the journal cannot easily ascertain that the debited department has approved the

FAS Office of Finance

General Ledger ADI Journal Vouchers

transaction, the journal will be sent back to the department that sent it in, and that department will need to send to the debited department for resubmittal by the Department Administrator. No verbal assurances are accepted.

This approval process does not apply to Internal Billings done as a normal course of business by a unit in the FAS that provides goods and services to FAS departments. In that case, it is assumed that the FAS unit doing the billing has evidence of a written agreement to provide that good or service, and can produce such authorization and provide calculations of the charge upon request. Such a journal does not need to be circulated among all the departments being debited for approval.

B. Download the ADI Journal Voucher Template

1. Download the ADI Journal Template from the FAS Office of Finance website at <http://finance.fas.harvard.edu/pages/accounting> under the Forms section on the right and save it on your computer. The template is updated periodically; if you use a former version from a prior prepared journal template, or a blank stored on your desktop or server, this could cause the Journal upload to fail. The most current version is dated 6/13/13.
2. Launch Microsoft Excel and open the saved Template.
3. On the **File** menu select **Save As...** In the “Save as type” section of the dialog box choose Microsoft Excel Workbook (*.xls) or Excel 97-2003 Workbook (*.xls), if you are on Microsoft Excel 2007 or higher.
4. When you open the spreadsheet, a dialog box will open asking if you want to Disable Macros or Enable Macros. **Choose Enable Macros.**
5. Please note the editable fields where you can enter information are in white. Also note the comments in the spreadsheet in the upper right hand corner of the template.

**FAS Office of Finance
General Ledger ADI Journal Vouchers**

C. Completing the Journal Template – Header Section

Cell Name	Instructions
Category	This cell should remain as ‘Adjustment’ unless it is an ‘Internal Billings’.
Accounting Date	<p>Please insert the date that you are preparing the journal, or the last date of the open month to which you want the journal posted if you are in the next month.</p> <p>The format is MM-DD-YYYY (Example: 03/10/2014).</p> <p>Please be particularly careful when preparing journals in June, July and August to use a date in the right period. During portions of these months, two fiscal years are open. The FAS Office of Finance is not responsible for determining that you wanted a journal posted to June, for example, if you indicate a July date.</p>
Group ID	The Group ID is your 5 or 7 digit telephone number (no hyphen needed) when you upload ADI journals in Oracle. However, when you send ADI journals to finjrn1@fas.harvard.edu , the Group ID should be left blank.
Batch Name	<p>The FAS Office of Finance <u>requires</u> the following naming convention: <i>Tub Org# Preparer’s Initials Description Today’s date</i></p> <p>Examples: FCOR 31890 JKL Correcting expense 03/10/2014; or FCOL^27850^SAM^Payroll adjustment^03/10/2014</p> <p>The carets are optional.</p> <p>The entire batch name must be 100 characters or less, so the description section should be brief. In order to confirm that you are within the limit of 100 characters, go to a blank cell on the spreadsheet; enter len and the cell address in parentheses. Example: =len(L9)</p>
Batch Description	<p>This free text field does not appear on in the pdf version of the Detail Listing. Thus, please do not use for the contact information required in the Line Description below, nor any other important details on the transaction that should appear in the Detail Listing.</p> <p>This field is limited to 240 characters.</p>

FAS Office of Finance
General Ledger ADI Journal Vouchers

Cell Name	Instructions
Journal Name	<p>When journals are sent to finjrn1@fas.harvard.edu, the FAS Office of Finance uses this field to name the journal for their filing and reference purposes.</p> <p>Departments can use this space to input additional information about the journal but only if you are uploading journal into Oracle yourself.</p> <p>This field will appear in the Detail Listing as the “Journal Header.”</p>
Journal Description	<p>This free text field <i>does not</i> appear on in either the pdf or the csv version of the Detail Listing. Thus, please do not use for the contact information required in the Line Description below, nor any other important details on the transaction that should appear in the Detail Listing.</p> <p>This field is limited to 240 characters.</p>

**FAS Office of Finance
General Ledger ADI Journal Vouchers**

D. Completing the Journal Template - Body

Column Description	Column 'Letter'	Instructions
Upl	B	This cell is restricted for use by the FAS Office of Finance.
33-digit coding (Tub, Org, etc.)	C-I	<p>Provide 33 digit code for each entry; each segment is a separate cell. All segments must be completed, even if the segment is all zeroes. Please do not leave segments blank.</p> <p>Note: The ADI template DOES NOT prevent you from entering invalid coding. Please use the Chart of Accounts validator found at https://apollo36.cadm.harvard.edu:8000/OA_HTML/OA.jsp?page=/oracle/apps/huicx/huglCoaVal/webui/huglCoaValPG if you are at all unsure whether the code combination is valid in the General Ledger.</p>
Debit and Credit	J and K	<p>Insert the dollar amount you wish to debit and credit on separate lines.</p> <p>The number cannot be more than two decimals. If you are copying and pasting numbers from another worksheet, please check to be sure that the number is not more than two decimals.</p> <p>Do not enter formulas; the journal will fail to upload, and it will be returned to you.</p>
Line Description	L	<p>The description here will appear in the “Transaction Line Description” section in the Detail Listing. <i>This is the field to fully describe the transaction you are entering</i>, within the limit of 240 characters.</p> <p>The following instructions follow the Best Practices suggestions.</p>
	L	<p>Adjustments:</p> <p>The description should have the following: “adjust fr {put in the part of the 33-digit code that contains segments from which the transaction is being removed} to {put in the part of the 33 digit code that contains segments to which the transaction is being moved}.”</p>

FAS Office of Finance
General Ledger ADI Journal Vouchers

Column Description	Column 'Letter'	Instructions
	L	<p data-bbox="743 264 1422 485"><i>Ex: You are moving a transaction from 370-32360-6640-000001-600100-0000-0000 to 30700-8450-000001-600200-0000-0000. The parts that are changing are the org, the object code, and the activity. Your description reads "adjust fr 32360-6640-600100 to 30700-8450-600200."</i></p> <p data-bbox="743 506 1422 873">In addition to this "from/to" language, you should add further explanation to the extent necessary for a person reading the listings to understand what you moved. We recommend that you include as much detail as in the original transaction line description; that is, if the original is a web voucher with a detail description of the work done by the vendor, include that detail description here. The idea is that you do not have to go back to the original transaction to understand what it is.</p>
Line Description	L	<p data-bbox="743 894 1422 926">Transfers:</p> <p data-bbox="743 957 1422 1104">When you are transferring funding or transferring expenses to another FAS or University department or school, you should begin the line description with the same convention required for Internal Billings.</p> <p data-bbox="743 1146 1422 1293">If the transfer is for funding, indicate where the transfer is coming from and going to (department, school, etc.), and briefly describe the purpose.</p> <p data-bbox="743 1314 1422 1524"><i>Example: Athletics is helping fund a workshop on "The Importance of Quidditch in the Harry Potter Novels" being run by English. The transfer would read "FAS Athletics H Granger 5-0505, transfer from Athletics to English to assist in funding the Quidditch workshop."</i></p> <p data-bbox="743 1556 1422 1692">If you are transferring expenses in the natural object codes, following the conventions indicated above under adjustments after you enter your name and phone number.</p>

**FAS Office of Finance
General Ledger Journal Vouchers Guide**

Column Description	Column 'Letter'	Instructions
Line Description	L	<p>Internal Billings:</p> <p>The following elements are <u>required</u> under University policy for an internal billing:</p> <ul style="list-style-type: none"> • FAS followed by Dept./Center name • Billing unit contact person's name (first initial, last name) • Billing unit contact person's phone number • Brief description of the transaction • Date the goods and/or services were provided
	L	<p>The goal is that the person being charged should be able to understand what they are being charged for, and who they should contact if they have any questions.</p> <p><i>Ex: FAS-IT bills Music for a software program license. The description would read "FAS-IT S Snape 5-0500 license for Adobe Audition 9/10/14."</i></p>
Captured Info Context	M	<p>This is the same object code for each line. You only need to fill this in if you are journaling a payroll or financial aid transaction. Repeat the object code you used in Column E.</p>

FAS Office of Finance General Ledger Journal Vouchers Guide

<p>Captured Info DFF</p> <p>The revised (as of June 2013) rules around the Descriptive Flexfield (DFF) is to accommodate the “Period of Work Performed” related to sponsored funds. (Please refer to your OSP guidelines for further details or contact Gina Armstrong at 5-9107).</p>	<p>N</p>	<p>Use this column for all adjustment journals, or when transferring expenses in natural object codes.</p> <p>This column is used to carry over the information contained in the columns called “Desc. 1” and “Tran Date” in the Detail Listings. For example, in the case of a web voucher, “Desc. 1” shows the vendor’s name, and “Tran Date” shows the date the transaction was processed in the system (not the invoice date).</p> <p>For journals involving payroll or financial aid object codes (0139-0146, 6010-6220, 6410-6440, 6450-6452), you <i>must</i> use DFFs and include the Harvard ID of the person, plus their name. (Unlike an on-line journal voucher, the template will not automatically fill in the name.) Effective June 2013, there’s a new Descriptive Flexfield (DFF) for object codes 6010, 6020, 6030, 6040, 6050, 6051, 6070, 6071, 6079, 6080, 6089, 6090, 6110, 6120, 6140, 6150, 6152. Users should be aware that in the "Captured Info DFF" column on ADI, you will need to add another period as a delimiter at the end of those lines to accommodate the new field. Example: OrigDocID.DD-MMM-YYYY.6010.HUID.Last name, First name..</p> <p><i>Please refer to the separate DFF Excel file for more specific information and instructions on how to complete the ADI.</i></p> <p>Do not use the following characters within this field: percent (%), single quote (‘), double quote (“), period(.), greater than (>), lesser than (<), and ampersand (&). This means that, if you have a vendor name with any of these characters, you must leave it out!</p> <p style="background-color: #fce4d6; padding: 5px;">Section E that follows explains how to fill in the DFF column correctly for each type of transaction. Please pay particular attention to these instructions!</p>
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FAS Office of Finance General Ledger Journal Vouchers Guide

E. Completing the Journal Template – DFF Section

Type of Journal:	Instructions:
<p>Non-Payroll/Financial Aid Adjustment or Transfer Journals</p>	<p>Information in Desc. 1 Column of the Detail Listing, followed by period (.), followed by posted date in DD-MMM-YYYY format, followed by another period (.). Do not put spaces before or after periods. Remember not to use the special characters noted above.</p> <p>Do not leave either “field” blank; in other words, do not leave a blank on either side of the first “.”. If the transaction does not have anything in the Desc. 1 column, use some other way to identify the transaction, such as the journal category (for example, “Cash Receipts” or “Adjustment”), and always use the last transaction’s posting date if you are journaling a range of transactions.</p> <p><i>Example: Staples invoice posted to the Detail Listing on 10/10/14 would be input as Staples.10-OCT-2014.</i></p> <p><i>If your vendor’s name is Jekyll & Hyde, you will need to input as Jekyll Hyde.10-MAR-2014.</i></p>

FAS Office of Finance General Ledger Journal Vouchers Guide

Type of Journal:	Instructions:
Payroll/Financial Aid Adjustment or Transfer Journals	<p>There are <u>six</u> available components to this DFF information entry, all separated by a period. The first five are required. The last, which activates the fringe bypass, is not required and rarely used.</p> <ol style="list-style-type: none"> 1. Payroll or Student Receivables followed by a period (.). (Note – you can use up to 100 characters in this section. A suggestion would be to indicate the pay period(s) that you are journaling. Example: “Bi-Weekly Payroll from 9/1/13 through 11/20/13” if you are journaling multiple pay periods.) 2. DATE in DD-MMM-YYYY format followed by a period (.). For example, 30-NOV-2013. This is the date the payroll was posted to the Detail Listing, not the period ending date. If you are journaling multiple pay periods, use the date of the last paycheck being journalled. 3. OBJECT CODE (same object code as in Captured Info Context, column M), followed by a period (.). 4. HUID #, followed by a period (.). Only use valid HUIDs with eight digits. Never use placeholder HUIDs such as “00000000” or “99999999.” Because this information is crucial to being able to run a report from the General Ledger on a particular person’s pay or financial aid, you must be able to identify the person involved. 5. NAME, done in Last Name, [comma] First Name Middle Initial format, followed by a period (.). This period is a data placeholder and is not a middle initial period – there should be one period after name but depending on which payroll object code you’re using, you may need an extra period. Effective June 2013, the 17 codes listed in section N require 2 periods.
	<p>Note: this is limited to 30 characters total. If you are doing a journal for a transaction on an employee with a long name, eliminate the middle initial first, and then shorten the first name until the whole name is 30 characters or less.</p> <p>Note: if you are journaling a financial aid transaction, no period follows the name.</p> <p>If there are any special characters in the person’s name, omit the special character.</p>
	<p><i>Example: Payroll for the period ending 10-31-14. 31-OCT-2014.6050.90909090.Granger, Hermione L..</i></p>

**FAS Office of Finance
General Ledger Journal Vouchers Guide**

Type of Journal:	Instructions:
	<p>6. FRINGE BYPASS: Do not use the fringe bypass unless you are journaling salary from a prior year. When you are transferring salary expenses, the regular fringe and vacation fringe will automatically calculate based on the rate of the current fiscal year and transfer along with the salary charge. You should not transfer salary without its related fringe.</p> <p>If you are going to use the fringe bypass to record fringe at a prior year rate, enter a “C” after the period that follows the name followed by a period.” Example: OrigDocID.DD-MMM-YYYY.object.HUID.Last name, First name.C.</p> <p>Vacation Pay and Payouts: If you are journaling any vacation related object codes (6052, 6054, 6055, 6072, 6074, 6075, 6205, and 6207), please refer to the Journaling Vacation Pay or Payouts tip sheet found at http://hwpi.harvard.edu/files/fas_finance/files/fas_guide_to_journals_using_vacation-related_object_codes.pdf</p>

FAS Office of Finance General Ledger Journal Vouchers Guide

F. Checking the Template for Common Problems

When your journal is complete, save it as a Microsoft Excel Spreadsheet or Excel 97-2003 Worksheet if you are using Microsoft Excel 2007 or higher.

Because the ADI Journal Voucher Template is not linked directly to Oracle, there is no capability for the template to warn you of errors in filling out the template as you are completing it. Before printing your journal and preparing to send to the FAS Office of Finance, check the following:

- √ The most current template version is used (6/13/13)
- √ If you need to add rows to the template, select the number of rows between rows 19 and 26 to insert. Highlight the row number on your far left, and insert as many rows as you need. Do not delete Row 18, or the Totals Row; this will cause the upload to fail.
- √ Debit and Credit totals agree in the Total row
- √ No formulas are in the debit and credit columns.
- √ Numbers in the debit and credit columns are a maximum of two decimal places.
- √ There are no negative numbers. Remember, a negative debit is entered as a credit and a negative credit is entered as a debit.
- √ Chart codings are valid. (If you are unsure of the validity of a string, please use the CoA Validator Tool at https://apollo36.cadm.harvard.edu:8000/OA_HTML/OA.jsp?page=/oracle/apps/huicx/huiglCoaVal/webui/huiglCoaValPG See the APPSEC form for cross-validating a fund or other segment on the FAS Finance website at <http://finance.fas.harvard.edu/pages/system-access>
- √ The batch name has been completed, and is 50 characters or less.
- √ The naming convention for the batch name has been followed.
- √ The batch and journal description fields are not left blank. (The journal description can be identical to the batch description.)
- √ The batch and journal descriptions are 240 characters or less.
- √ The Accounting Date has not been left blank.
- √ The Accounting Date reflects the period to which you want the journal to post, and the period that you indicate is open for posting.
- √ Please be particularly careful when preparing journals in June, July and August to use a date in the right period. During portions of these months, two fiscal years are open. The FAS Office of Finance is not responsible for determining that you wanted a journal posted to June, for example, if you indicate a July date.)
- √ Line Descriptions are not left blank.
- √ Line Descriptions are 240 characters or less.
- √ The Line Description convention is followed for all transfers and internal billings.
- √ The Captured Info Context field is completed for any line where you will use a payroll or financial aid object code.
- √ The DFF field is completed for all lines that use a payroll object code (0139-0146, 6010-6220, 6410-6440, and 6450-6452). Remember – it is **STRONGLY** recommended that the DFF field be completed for all adjustment journals and transfers where the transfer occurs in the natural expense object code.

FAS Office of Finance General Ledger Journal Vouchers Guide

- √ No special characters are used in the DFF fields.
- √ Periods appear between each segment of the DFF field.
- √ The date in the DFF field uses the right format (DD-MMM-YYYY). (The month is

written using the 1st 3 letters. For example, MAR for March.

- √ For payroll and financial aid lines, the object code in the DFF segment matches the object code in the Captured Info Context field.
- √ The HUID is only eight characters long.
- √ The Name field is 30 characters or less.

G. Printing the ADI Journal Voucher Entry Template

The ADI Journal Voucher Entry Template has been set up for printing on letter-size, landscape and will fit to one page or multiple pages if your journal has many lines. The header section will repeat on the subsequent pages for multiple page journals. If you wish to print it out with larger type, please change the paper size to legal.

H. Review and Approval of the ADI Journal Voucher Template

If your department has a review and approval process for journals, please submit your printed completed ADI Journal Voucher Template with your backup documentation to your reviewer.

Please follow the procedures noted under Section A if your journal debits your department and credits another, or your department is being credited and you are debiting another for either an adjustment or transfer journal.

If your Department Administrator wishes you to submit to the FAS Office of Finance, please be sure to include a cc: to the Department Administrator as noted below.

I. Submitting the ADI Journal Voucher to be Uploaded

- Attach the Excel copy of your completed ADI Journal Voucher Entry Template to an e-mail and mail to finjrn1@fas.harvard.edu.
- The FAS Office of Finance monitors this mailbox regularly, and downloads the Excel copy for review prior to upload. Prior to upload, the FAS Office of Finance will review for:
 - Approval by Department Administrator of a debited party, if applicable;
 - Compliance with the University Transfer Policy, if a transfer;
 - Compliance with Journal Naming Conventions;
 - Proper preparation of the Journal Header section;
 - Use of line description naming convention required for Internal Billings; and
 - Use of the Captured Info Context column and DFF preparation for lines affecting payroll or financial aid object codes.
- If compliant, the journal will be uploaded. A confirmation email will be sent to the sender of the journal with a reference number.
- If a journal cannot be processed, due to a missing approval or an upload issue, it will be returned to the sender of the journal with an explanation. It will be the preparer's responsibility to correct and return the journal.
- FAS Journal Deadline to FAS Finance: To ensure that any journals sent to the FAS Office

FAS Office of Finance General Ledger Journal Vouchers Guide

of Finance will be uploaded during the proper accounting period, please send the journal no later than noon on the fourth business days of the month for the previous month's journals. For example, the deadline for submitting a journal to finjrnl@fas.harvard.edu for the November 2014 accounting period is noon on December 4th. Please keep in mind that if you submit a journal close to the deadline, and the journal must be returned for corrections, you may miss the window to post it to that month.

- The final month-end close is at 9am on the fifth business day of the following month. For example, the accounting period for November 2014, closes at 9am on December 5, 2014.

Please do not send the journal directly to the email addresses of the FAS Office of Finance staff, or send paper copies of the template and/or backup documentation to the FAS Office of Finance staff.

Other General Ledger functions

- **Locate a Journal that has been Saved in Oracle:**

To open an existing journal, whether is it posted or un-posted,

1. Navigate to the General Ledger in Oracle.
2. Double-click on the '+' sign by **Journals**
3. Double-click on the link '**Enter**'.
4. From the **Find Journals** window, enter the journal name in the **Journal** field, the appropriate month in **Period** (e.g., OCT-14) and click **Find**. You may search with a partial value and use % as a wild card. If you don't know the journal name, search by any of the parameters in the window.
5. All journals that match your search will appear in the **Enter Journals** window. To open a specific journal, highlight it by clicking on the blue box to the left of the appropriate journal.

- **Verify that a Journal has Posted in Oracle:**

Follow the steps to open an existing journal. In the Enter Journals window, confirm the **Batch Status** reads '**Posted**'.

- **Reverse a Posted Journal in Oracle:**

If you have found that a posted journal is incorrect, it is strongly recommended that you reverse the journal rather than create a second journal to correct the original. To reverse a journal, please follow these steps.


1. Locate a journal that has been saved (see instructions above).
2. Open the journal you wish to reverse by clicking '**Review Journal**'.
3. Click the '**Reverse**' button in the upper right corner of the screen and this will 'undo' the original journal; allowing you to create a corrected journal.
4. You will be prompted to select the MON-YY as to which month you want to 'Reverse' the journal.

FAS Office of Finance General Ledger Journal Vouchers Guide

5. You will then receive a **‘Journal ID’** number for the reversal; write this number down on your journal entry.

- **Delete an Un-posted Journal in Oracle:**

It is possible to delete journals that have been uploaded but have NOT posted yet via the overnight process. If you need to delete your journal uploaded in the same day, please follow these steps. If the journal has already posted, you can reverse it – please see instructions above.

1. Locate the journal that has been saved (see instructions above).
2. Open the journal you wish to delete by clicking **‘Review Journal’**.
3. Review the lines to be sure that it is the journal you wish to delete. **You cannot “undo” a delete.**
4. If you are certain you want to delete the journal, select the **Edit** menu, and click **Delete**.
5. You will get a message box that asks if you wish to delete the entire batch or just the current journal entry. If the journal is a batch unto itself, then you may click either **Journal** or **Batch**. If it is one of several journals in a batch, click **Journal**.
Be very careful that you don’t delete an entire batch if there are other journals in the batch. Once a batch is deleted, it cannot be undone.
6. Then click on the yellow diskette icon  on the toolbar or selecting **Save** from the File menu to finish.

Do not delete an un-posted journal that was prepared by someone else.

- **To print a Journal Voucher in Oracle:**

From the File menu, select **‘Tools’**, **‘HU Journal Entry Detail Report’**. A dialog box will open indicating that the report is running and a report ID has been assigned – press **OK** to acknowledge.

Under the **‘View’** option in the menu, choose **‘Requests’** and another dialog box entitled **‘Find Requests’** will open.

Press **‘Find’** in the lower right corner and a list of your reports will appear. Choose **‘View Output’** in the lower right corner and you will see the journal report.

To print a previously submitted journal, follow the instructions above to locate a journal. Next, click on the blue box to the left of the appropriate journal, or press **‘Review Journal’** button to open the journal and follow the **‘Print’** directions above.

FAS Office of Finance General Ledger Journal Vouchers Guide

The finjrnl mailbox is monitored by:

Maria Geovanos 5-9107 geovanos@fas.harvard.edu

Miguelina Rodriguez 6-6238 mrodriguez@fas.harvard.edu

Please note that technical issues/questions should be handled by:

Sharon Olson (FSS) 6-4692 – Oracle issues/questions

ADI Helpdesk 6-2001 – ADI issues/questions

HUIT Helpdesk 5-7777 – Computer issues/questions

For information on accounting policies and procedures, reference guides and training - please visit the FAS Finance website at <http://finance.fas.harvard.edu/home> and at the specific links below:

General information on Oracle G/L and Journals

<http://finance.fas.harvard.edu/links/training-support/oracle-gl>

Object Code Guidance

<http://finance.fas.harvard.edu/links/training-support/object-codes>

Internal Transfers Policy

<http://policies.fad.harvard.edu/pages/internal-transfers>

Internal Billings Policy

<http://policies.fad.harvard.edu/pages/internal-billing-transactions>

FAS Office of Finance
General Ledger Journal Voucher Best Practices

Appendix A: Journal Voucher Best Practices

Here are some best practices to keep in mind when preparing, documenting or reviewing a journal entry, either online or by the preparation of an ADI journal template.

Category	Tip	Why?	Required or Recommended?
Review	<ul style="list-style-type: none"> • The DA, or equivalent Financial Officer responsible for the unit’s budget, should review all journal entries prior to entry or upload. Evidence of that review and approval should be noted on a copy of the journal • Review should include, but not necessarily be limited to: <ul style="list-style-type: none"> ○ Appropriate object code use ○ Appropriate activity that reflects A-21 classification ○ Timely transfer or correction ○ Expenditure falls within fund terms if being debited to a restricted funding source ○ Line descriptions fully and adequately describe transaction ○ Journal follows naming conventions ○ Backup documentation meets the re-performance standard ○ If transactions to or from sponsored funds– follows all relevant OSP policies 	A journal is a financial transaction, just like a Web Voucher or Cash Receipt. It should be explicitly approved by someone with authority over your unit’s budget, and reviewed to ensure compliance with all University policies and processes.	<p>Required for transactions coming from another unit that will charge your unit</p> <p>STRONGLY recommended for all journal transactions</p>
Preparation	<ul style="list-style-type: none"> • Follow the journal naming conventions* of: TUB ORG # Initials Desc Date <p>*Special rules regarding cost transfers on federally sponsored awards – put CT^ before TUB</p>	Consistency of naming makes it easier to search for journals, or set up the Journals – General Report for certain parameters	Required

FAS Office of Finance
General Ledger Journal Voucher Best Practices

Category	Tip	Why?	Required or Recommended?
Preparation	<ul style="list-style-type: none"> When preparing a journal that debits or credits another unit, start the transaction line description with your first initial, last name and phone number. 	This makes it much easier for the person on the other side of the journal to know who to call with questions. They don't have to guess at the initials in the batch name, and then look up your phone number!	<p>Required for internal billing transactions</p> <p>STRONGLY recommended for transfer journals</p>
Preparation	<ul style="list-style-type: none"> When doing an adjustment journal or a transfer that uses natural object codes, include in the transaction line description any detail in the original transaction's line description. For example, when moving a corporate card payment that reads "Hermione Granger round trip flight to Atlanta 7/8-7/12 for Journaling Conference," your transaction line description in the journal should include the same. 	This allows someone who is "reading" the Detail Listings in the new coding to know as much about the transaction as they would have in the original coding. If the information was helpful enough to put into the original transaction, it should be carried over to the new home of the transaction.	Recommended
Preparation	<ul style="list-style-type: none"> When doing an adjustment journal, indicate what parts of the coding are changing on both sides of the transaction by using "from" and "to" with the coding changes. For example, if you were moving the above transaction from activity 600100 to 600200, you would say "moving from activity 600100 to 600200, Hermione Granger round trip flight to Atlanta 7/8-7/12 for Journaling Conference" on both lines. If you are changing multiple sections of the coding, you can structure it like this: moving from 32360-7650-600100 to 32300-7650-600200, Hermione Granger round trip flight to Atlanta 7/8-7/12 for Journaling Conference." 	This allows someone who is "reading" the Detail Listing on one side to easily understand where the transaction came from, or where it went. They will know what parts of the 33 digit string were changed, vs. which parts remained the same.	Recommended

**FAS Office of Finance
General Ledger Journal Voucher Best Practices**

Category	Tip	Why?	Required or Recommended?
Preparation	<ul style="list-style-type: none"> • Use DFF columns for adjustment entries, both payroll and non-payroll. Also use the DFF columns when you are doing a transfer using natural object codes. • For non-payroll/financial aid transactions, enter what you see in Desc 1 in the Detail Listing (usually vendor name) in the first DFF field. In the second DFF section, enter the date the original transaction was posted to the Detail Listing. • For payroll or financial aid, you must enter at least the word “PAYROLL,” or “Student Receivables,” the date the payroll was posted, and the HUID. On an online journal, the name will automatically populate based on the HUID you input. On an ADI template, you also need to put in the object code that is in the captured info context field, and put in the name – it will not populate for you based on HUID. • Do not use placeholder HUIDs such as “00000000” or “99999999.” 	<p>Just as with the recommendation that you carry over any transaction line description information, the carryover of the DFF information (in most cases, the vendor name and the date of the original transaction) means the reader of the new coding knows as much as the reader of the original coding. It also makes it easier for someone to find the original transaction, as you’ve given them the date that it hit the Detail Listing.</p> <p>For payroll and financial aid transactions, it is required so that a report can be run of all payroll or aid related to a particular employee or student based on their HUID.</p>	<p>Required for payroll and financial aid entries</p> <p>Recommended for non-payroll entries</p>
Preparation	<ul style="list-style-type: none"> • When moving multiple paychecks in a payroll code, indicate the range of dates in the transaction line description. For example, if you are moving all charges for a staff person from 9/1/11-3/31/12 from fund 000001 to 000760, your transaction line description would read “move 9/1/11-3/31/12 paychecks from fund 000001 to 000760” 	<p>If you do this, it makes it easier for a reader to understand how you arrived at the total figure for the pay you are moving. They can run a Detail Listing for the original transactions (if they have access) and add up the individual transactions to match your total.</p>	<p>Recommended</p>

FAS Office of Finance
General Ledger Journal Voucher Best Practices

Category	Tip	Why?	Required or Recommended?
Preparation	<ul style="list-style-type: none"> • Don't use the Fringe Bypass code! • Allow the system to calculate the fringe on any payroll journals, and also to calculate the vacation fringe reimbursement if you are moving anything in the vacation pay codes (6052, 6072, 6055, 6075, 6205, and 6207). • The only time you should ever use the fringe override code is if you are moving a transaction from a prior year, and the fringe rate has changed. 	Why give yourself additional work to do when the system will do it for you? This way you are ensured that the accurate amount of fringe was moved, and won't run the risk of forgetting to journal all the relevant vacation fringe and reimbursement of fringe.	Recommended
Preparation	<ul style="list-style-type: none"> • Do not reverse a journal entered by someone else. If you do, you must have <i>explicit, written</i> permission to do so, and should include that written permission as backup to the reversed entry in your journal files. • The only exception would be in the case where the person who entered the journal is no longer at the University. In that case, you should get permission from the DA or Financial Officer of the unit that would be affected. 	There is no way for the system to notify someone if a journal has been reversed by another person, nor is there security that prevents you from doing so (if the coding is within your security). Therefore, there is no way for a person to know that a journal they entered is no longer reflected in the system.	Required

FAS Office of Finance
General Ledger Journal Voucher Best Practices

Category	Tip	Why?	Required or Recommended?
Preparation	<ul style="list-style-type: none"> • Do not move payroll or financial aid transactions from one object code to another without consulting with your FAS Payroll Services Coordinator. • For example do not move pay in the regular pay codes (6050, 6070 for staff) to an extra comp or vacation object code. 	<p>The object code to which pay is posted is derived from the earnings code in the PeopleSoft system, which is the system of record for what kind of pay a person received.</p> <p>If a person is incorrectly paid in PeopleSoft, fixing the object code will not fix the payroll transaction in PeopleSoft, and the transaction will still be wrong in the personnel records and the paycheck of the person.</p> <p>In addition, the change could have implications on rate of pay, rate of fringe and other benefits effects.</p>	Required

FAS Office of Finance
General Ledger Journal Voucher Best Practices

Category	Tip	Why?	Required or Recommended?
Preparation	<ul style="list-style-type: none"> Do not change the object code on an internal billing or transfer generated by someone else. 	<p>Transfers and internal billings must follow the University policy for recording intra/inter-tub income in the same object code, or same super object code “family.” This policy addresses the need for all intra/inter-tub income and expense to “wash out” to zero on a consolidated basis. When the University issues its financial statements, all the income and expense should be with external parties only.</p> <p>If you change the object code on your side of a transfer or internal billing unilaterally, you will in all likelihood end up with the expense in another object code “family.” Thus, in the University statements, the transaction will show up as an</p>	Required

FAS Office of Finance
General Ledger Journal Voucher Best Practices

Category	Tip	Why?	Required or Recommended?
Preparation	<ul style="list-style-type: none"> • Do not attempt to adjust any fund related transactions processed by Central Admin or the FAS Office of Finance without first discussing the appropriate person in the FAS Office of Finance. (That person will discuss with Central Admin if appropriate.) • Examples include (but are not limited to) gift income, endowment income, endowment or gift AEA, interest income, and Balance Forwards. 	<p>For most funds, there are very specific and clear accounting policies, and fiduciary law, regarding consistency of assessments and income across funds. In addition, there are numerous internal Harvard policies that result in the entries to record gifts, endowment income, and assessments.</p> <p>If you do not consult with the FAS Office of Finance, you run the risk of inadvertently causing problems with consistent treatment of funds, and also for ensuring that fund terms are reflected in the accounting for a gift or endowment.</p>	Required
Documentation	<ul style="list-style-type: none"> • If you are moving a number that comprises multiple transactions (for example, moving all activity in 7650 for three months from fund 000001 to fund 5xxxxx), make sure your Detail Listing printout includes all the transactions you are moving, and indicate which ones they are in some way – by highlighting, circling, or crossing out those that aren't part of the total number. 	<p>This is needed in order to meet the “re-performance” standard. If you don't indicate which transactions make up the one figure you are moving, the person reviewing the documentation cannot recreate your journal.</p>	Required

FAS Office of Finance
General Ledger Journal Voucher Best Practices

Category	Tip	Why?	Required or Recommended?
Documentation	<ul style="list-style-type: none"> Keep a copy of any journal pertaining to a sponsored research fund in two places – in the file for the grant itself, and in the “central” journal file. 	<p>The retention policy is different for sponsored research files (one year after the year in which the grant ends) and journal files (three years from date of journal). Therefore, if you only keep the journals in one place, you cannot be sure that you have met both retention standards.</p>	<p>Required that one central copy be kept with all journals</p> <p>Recommended that you keep an additional copy in the sponsored award files</p>

**FAS Office of Finance
General Ledger Journal Voucher Documentation**

Appendix B: Journal Voucher Documentation Tip Sheet

Journal Scenario	Journal Category	Debit / Credit object codes match?	Descriptive Flex Field info []	Recommended Documentation
To correct one or more chart segments – non-payroll (Tub, Org, Object, Fund, Activity, Sub, and/or Root)	Adjustment	No	Recommended: Vendor Name in Orig Doc field, Posted Date in Orig Doc Date field	Detail Listing Report showing original transaction(s)
To correct one or more chart segments - Payroll-related expense (object codes: 0139-0146, 6010-6220, 6410-6440, 6450-6452)	Adjustment	No	Required: On-line journals: Payroll, check date, HUID and Employee Name ADI templates: Payroll, check date, object code, HUID and Employee Name	Confirmed Payroll Register (w/coding) and/or Detail Listing Report showing original transaction(s) Email or other correspondence (if applicable)
To initiate an Income or Expense Transfer (5910, 5921, 8921, or ‘natural’ object code)	Adjustment	Yes	Recommended: If you are transferring expenses using the ‘natural’ object code – then follow info under correcting a chart segment	Approval from DA of dept. providing funds (debit) and other supporting docs
To create an Internal Billing (Internal sales for goods or services)	Internal Billings (if on ADI – leave as Adjustment and FAS Office of Finance will change)	Either the same object code, or within the same object code “family” (super object) If there is an inter/intra-tub contra-revenue account for the object code, that should be used.	No DFFs required, BUT required in the Transaction Line Description: Tub, Billing unit contact name, phone, desc of service or goods, date of services or goods	Calculation and backup for billings; invoices or other correspondence supporting the coding segment given by the customer being billed