

## PREPARATION OF JOURNAL ENTRIES

It is important to fully document the purpose of each Journal Entry either on the face of the entry or in attachments. **The Comptroller General's Office will not process Journal Entries having inadequate supporting documentation.**

You may use Journal Entries to correct errors in previously recorded transactions.

Documentation must include the following:

-- Clearly state the purpose of each entry in Doc. Header Text field, e.g. reclass of Function Area (FA), correct Fund, correct Grant, etc. If purpose cannot be clearly communicated in this field, please use either an attachment or a note.

-- Documents included in the correction can be referenced in any of the ways stated below.

- Attach a screen print of the original documents in any form. Where Cost Center (CC), FA, Fund or Grant is the elements being corrected, it is sufficient to include the original document. If a G/L account is being corrected, it will also require the original supporting documents (e.g. Invoice). This method can be used when correcting one or multiple entries.
- The original document can be included in the Reference field. The full document number (e.g., XXXXXXXXXXX) must be included. We will not accept a shortened version of the document number (e.g., XX-XXXXX). It is only acceptable to use the Reference field when the correcting entry pertains to one document.
- A SCEIS (SAP) report can also be attached in any form if the correction includes several documents. It is preferred to have one aggregate correcting entry when there are numerous entries and all the data elements (e.g., G/L accounts, CC, FA, Fund, etc.) are the same. The report should include the data elements being corrected in the entry. This method should be used when correcting multiple entries.
- Indirect Cost postings require support such as spreadsheet to review calculation.
- Travel adjustments **MUST** use ZU Doc Type. Multiple employee numbers can **NOT** be included on the same entry. If for tracking purposes, (e.g. Grant) the expenses need to be tracked by employee a separate entry will be needed for each employee. If an aggregate adjustment is needed to correct a data element such as CC or FA the agency can choose the dummy employee number 30064344. Lastly if travel expenditures are being reclassified to / from a reportable line, this will require a specific employee number and the dummy number cannot be used.
- Travel adjustments for non-employee travel for reportable expenses using SAP account 5021440000 (STARS object code 0237) **MUST** use ZU Doc Type also. The ZVEN (vendor # beginning with "7") must be included in the text field.
- All entries recorded in accordance with Provisos must include a copy of the actual proviso and mention the section in the Reference field.

When the CG's staff has requested supporting documentation and the agency personnel does not respond within 3 business days unless specified otherwise by the CG's staff, the document will be rejected.

## **PREPARATION OF CASH TRANSFERS**

It is important to fully document the purpose of each cash transfer on the face of the entry or in attachments. **The Comptroller General's Office will not process these documents having inadequate documentation.**

- These documents **MUST** use doc type ZL if the transfer is within the same business area. If the entry is crossing business areas, Z7 doc type must be used.
- The agency must define the purpose of the entry in the Doc. Header Text field. If the purpose cannot be adequately described in this field, use of a note or other attachment would be adequate. For example "transfer from fund 30350000 to 30370000".
- All entries recorded in accordance with Provisos must include a copy of the actual proviso and mention the section in the reference field.

## **PREPARATION OF LOAN / LOAN REPAYMENTS**

It is important to fully document the purpose of each Loan and Loan Repayment on the face of the entry or in attachments. **The Comptroller General's Office will not process these documents having inadequate documentation.**

-- Documentation included in the Loan and Loan Repayments can be referenced in any of the ways stated below.

- These documents **MUST** use doc type ZL.
- All short term loans using account number 1390010000 / 2090010000 related to the General Fund must be repaid prior to the end of Fiscal Year.
- All loan repayment entries must reference the original document which established the loan in the Reference field.