GSD ADI Journal Processing

Journals are used to transfer or reallocate funds within Harvard. Common examples are corrections of account coding, billing between departments, transfers of funding, and the allocation of salaries to grants. This is a summary of how to initiate a journal request at GSD using the ADI process.

Process
- Print out or obtain backup documentation as described below.
- Prepare a journal using the GSD ADI excel template in accordance with the detailed instructions below.
- Save the excel worksheet to your desktop, giving the worksheet a name that includes purpose and date.
- Email the excel worksheet to the Finance office as an attachment. Include the word Journal in the email reference line. It helps if the name in the email is the same as the name of the saved excel spreadsheet.
- Send a copy of the excel worksheet stapled to front of the backup documentation to the Finance Office.
- Finance reviews the supporting documentation, confirms account coding, and reviews accuracy and completeness. Finance will contact the preparer with any questions. Finance may change the description, captured information, or other cell contents if necessary to make the journal more informative or accurate.
- Finance uploads the journal to Harvard's General Ledger using the ADI process.
- Finance emails the preparer that the journal has been uploaded, and provides the system-generated request upload number. This number will subsequently print on detail listings. If for some reason the upload is not successful, this request number can be used to help trace the problem.
- Finance will maintain a copy of the uploaded spreadsheet and the backup documentation for compliance purposes for the multiple years specified by Harvard's General Records Schedule.

Backup Documentation
The IRS and University policies require supporting documentation for each transaction.
- For correction transfers, include a copy of the detail listing showing the original incorrectly coded entry. If you have printed out a detail listing, and you are moving or correcting some but not all of the lines on the printout, please circle or mark the applicable lines. Note that a copy of a PCard settlement sheet is not sufficient.
- For salary journals, print out details subtotaled by employee name and time period. Finance needs confirmation that the amount of salary being charged to a grant or reallocated to an endowment fund does not exceed the amount of salary earned by that employee in the given month or year in the original 'from' side of the transaction.
- For journals between orgs, include documentation that the GSD or other Harvard school org receiving the transaction is aware of the transaction. This may be a copy of an email or other correspondence. This is required whether the journal is a coding correction, a transfer of funding, or a billing for goods or services.

Debits and Credits
Debits and credits are the two categories of the double entry accounting system. Here is a practical summary.
- How do debits and credits work?
    Debits and credits always match. That is, every accounting transaction has both a debit side and a credit side that equal or total the same dollar amount. Hence the term "double entry accounting".
    Every line item on a detail listing represents a single debit or credit entry to the general ledger. It is one side of a two-sided entry, although the other side may not always be obvious to you.
    Increases in expense objects 6000-8999 are debits.
    Increases in revenue objects 4000-5999 are credits.
- Is original entry a debit or a credit?
    Debit entries show up in Harvard accounting reports as positive numbers.
    Credit entries show up in Harvard accounting reports in parentheses or with a dash.
- How do I correct an original entry?
    If the original entry was a debit, then credit the incorrect coding and debit the correct coding.
    If the original entry was a credit, then debit the incorrect coding and credit the correct coding.
- How do I transfer funds or bill another department?
    To bill another department for goods or services, credit your Org and debit theirs.
    To transfer funds to another department, debit your Org and credit theirs.

<u>Prepare the ADI Journal</u>
- Open the GSD ADI Template
- Choose Disable Macros
- Save template to your desktop with a distinct name including today's date (such as OEE 18NOV2005).
- Complete carefully. Cells must be filled in exactly as noted below. This Oracle program is case sensitive, and also requires specific formatting of periods, dashes, and spaces for the upload to work successfully.

<u>Journal Header</u>
Information in Journal Header, including Batch Name and Description name, must apply to all rows.

Category	Determine the most appropriate Category for your journal, and key enter it. The most common Categories are

	Adjustment	Use for corrections of object code or other segment
	Internal Billings	Use to bill another department or tub for goods or services
	Allocation	Use to allocate costs such as postage or rent

Source	Always leave as _Spreadsheet_
Currency	Always leave as _USD_
Accounting Date	Enter date in format MM/DD/YYYY (Ex: 12/20/2005)
	Date is usually today's date, i.e. the date on which the correcting entry is created. Date may be the last date of the previous month if that month is still open and you wish to backdate the journal to the prior month.
Group ID	Always leave as _53771_
	Holyoke calls this telephone number if there is a technical problem with the upload.
Batch Name	Batch Name format is a strict convention. Please remember to use carats. Include your phone number in the batch name for journals that may affect other users, particularly non-GSD users.
	Tub Initials^Preparer's Initials^2-3 Word Description
	Ex: GSD^CEO^December Corrections
	Ex: GSD^JEV^January Credit Card
	Ex: GSD^JMW^5-2604 REAI Grant Funding
Batch Description	Batch Description format is less strict and is primarily for our use. You can repeat the Description above or provide a longer description.
	2-5 Word Description
	Ex: Corrections Forman Research
	Ex: January Credit Card
Journal Name	Same as Batch Name
Journal Description	Same as Batch Description

<u>Body of Journal</u>
Complete the following for each row of coding.

Upl	Always leave _blank_
Coding String	Enter the _33 digit string_
	Each segment is a different cell. Do not leave any segments blank. If you type "0" or "1" and tab, the rest of the zeros will fill in.
Debit	Put in the _dollar_ amount you want to debit for that 33 digit string
Credit	Put in the _dollar_ amount you want to credit for that 33 digit string
	Each line of coding should have a debit or credit amount, but not both. No formulas. No more than two decimal places.

Line Description	This is a free form field. Oracle system requirements are: Max 250 text field. Do not use misc characters (&, %, " > <…)

GSD has a required Line Description convention

P Card	Vendor Name, Description
Web Vouchers	Vendor Name, Description, Invoice # if applicable
Reimbursement	Traveler Name, Description, Travel or Event Dates
Corporate Card	Traveler Name, Description, Travel or Event Dates
UIS Telephone	UIS Telephone [MTH-MTH if multiple month period]
Payroll	Last Name, First Name [from period of original charge]

CIC	The object code segment from the 33 digit string is simply copied into this field. The easiest and most accurate approach is to finish the rest of the journal, and as the last step copy paste the OBJ code column of the journal into the CIC column of the journal. The Captured Info Code (CIC) must be completed if the Captured Info DFF field is completed (see below), otherwise it can remain blank.

Captured Info DFF	This field must be completed if you are correcting a prior error, and is used to reference the earlier transaction for audit track purposes. Note that this section requires exact use of the specified Oracle formatting or the journal will not upload. There must be a period between segments and a period at the end, and there may be no spaces next to the periods. However, once carefully key entered, lines can be copied down. This information can also be concatenated from an excel spreadsheet.

Format for non-payroll lines is "Originating Journal Name.Originating Journal Date."

P Card	PCard.DD-MON-YYYY.
Web Vouchers	WV#######.DD-MON-YYYY.
Reimbursement	WR#######.DD-MON-YYYY.
Corporate Card	GE#######.DD-MON-YYYY.
Internal Transfers	Originating Journal Type or Dept.DD-MON-YYYY,

Format for payroll lines is "Originating Journal Name.Originating Journal Date.Object Code.HUID.Student or Employee name." If you are correcting work-study, you need to journal object 0139 or 0147. If you wish to bypass fringe, add "C." at the very end.

Temp Payroll	Pyrl Weekly.DD-MMM-YYYY.Object.#######.LN,FN.

Messages	Always leave *blank*. Upload error messages print out here.