NC STATE UNIVERSITY

Interdepartmental Transactions Manual

(Revised February 2023)

University Controller's Office

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DEFINITIONS

Biller Side	(i.e. Credit Side) is PAY
Customer Side	(i.e. Debit Side) is CHG
IDJ	Interdepartmental Journals are used to record all transfers and journal entries between two separate departments. This includes reimbursements, allocations, corrections, re-classifications, expense sharing and revenue sharing events.
IDS	Interdepartmental Sales Journals are used to record the sale or refund of a previous sale of a product or service between university projects. ● The Biller will always use a Revenue account ● The Customer will always use an Expense account
Interdepartmental Transactions	Journals are used to record transactions between projects for internal sales and service activities and activities between different department IDs. ● IDJ - Interdepartmental journal ● IDS - Interdepartmental sales
Project ID	A Project ID is a key chartfield for all financial transactions and the number assigned to track receipt and spending of like resources. It has a length of 6 digits starting with 2 through 9 (i.e. 234567, and it can have phases which add an additional 5 digits (i.e. 234567-12345).

CHAPTER 1: Introduction

Chapter Topics:

- Overview
- Interdepartmental Journal (IDJ)
- Interdepartmental Sales (IDS)
- Restrictions
- Non-Specific Transfers
- Approvals and Internal Controls
- Supporting Documentation

Overview

Interdepartmental Transactions (IDTs) are used to bill departments within the university for goods or services or to share expenses.

At NC State, two types of IDTs are primarily used:

- Interdepartmental Journal (IDJ)
- Interdepartmental Sales (IDS)

The guidelines and instructions in this manual have been developed to assist departments and colleges in:

1. Identifying the types of interdepartmental transaction entries used in the Financial System.
2. Determining which IDT entry to use depending on the transaction.
3. Creating, submitting, searching and approving IDTs.

Additional related information and instructions can be located in Chapter 8: Resources of this manual.

Interdepartmental Journal (IDJ)

The purpose of the IDJ is to move funds between departments (OUCs) or to allocate, reclassify and correct prior expenses or revenues that were recorded in the Financial System. An IDJ may be used to transfer funds from account to account, from project to project, from expense to expense or from revenue to revenue.

Example

A department pays for the full cost of a software package but they share the cost with two other departments. After the invoice has been paid, the billing department would request that two IDJs be processed to share the expense with the other two departments.

Account(s)	Details	Example
Transfers	> Use account 58497 on the Customer (CHG) side > Use account 40997 on the Biller (PAY) side This account type is used for transferring funds for non-specific transfers only. The transfer account codes listed above are *not* permitted with the following fund codes: > 16030 > 16031 > 16032 > F&A (Facility & Administrative): Project 250001-259999	A department pays for the full cost of a software package but they are actually sharing the cost with two other departments. Once the invoice has been paid, the billing department would request that two IDJs be processed to share the expense with the other two departments.
Expense to Expense	> Use an IDJ for specific transactions that require correction or sharing. > Use the original expense or revenue account number on both sides of the transaction. > Verify in Wolf Reports that the original expense on the biller's side hit the biller's project and account.	A department makes an error in processing an IDJ. The department can process another IDJ to transfer or move the expense to the correct account. Reallocation of OPD DocuSign expenses and reversing per unit request so they can charge differently. Reversing journal 0000380724. IDJ 0000371767.
Revenue to Revenue	> Use an IDJ for specific transactions that require correction or sharing. > Use the original revenue account number on both sides of the transaction.	A department makes an error in processing an IDJ. The department can process another IDJ to transfer or move the revenue to the correct account.

KEEP IN MIND

Food expenses (52200-52299 and 53921)
are not permitted with fund codes 16030, 16031,16032
and F&A (project 250001-259999).

Interdepartmental Sales (IDS)

The purpose of the IDS is to reflect internal sales and services provided to campus.

Example
A department, for example the Craft Center, bills another department for services such as billing for Plant and Microbial Biology's team building activity.

Things to remember about IDSs	
1.	The ***biller*** will always use a ***revenue*** account.
2.	The ***customer*** will always use an ***expense*** account.
3.	Transfer codes (58497/40997) are never allowed on IDS transactions.
4.	Project billing using Ledger 5 customers must be on an Office of Cost Analysis (OCA) list of approved service centers. > If the project billing Ledger 5 is not on the list of approved service centers, please contact the Office of F&A Cost Analysis to determine if that particular case is an exception. If it is, upload the exception approval to the IDS. > Various auxiliaries and service centers across the university use interdepartmental journals to receive payment from their customers. Some examples of these are Facilities, Transportation and ComTech, among others.

Reclassification of Internal Sales

Reclassification of internal sales are used for correcting errors and moving funds to the correct project. This transaction should be done with a journal entry and with source code O64. Please refer to the Journal Entry Manual > Journal Source Codes for instructions. Using this source code will facilitate the accurate tracking and elimination of internal sales for use in reporting, analysis and Finance and Administrative (F&A) cost calculations.

When allocating, reclassifying or correcting previous entries, it is a best practice to reference the original transaction so that the movement of funds can be traced from origination to final classification in the Financial System.

Restrictions

When using IDTs to make adjustments, follow the Dos and Don'ts listed below:

DO ✓	DON'T X
Use an Interdepartmental Sales (IDS) for internal sales between departments.	Use an Interdepartmental Journal (IDJ) to move internal sales between departments.
Reverse the IDJ or IDS by copying the IDT and clicking the create reversal box. Submit a corrected IDT if funds are being moved between OUCs.	Use a journal entry to reverse an error made on an IDJ or an IDS if you are moving funds to different OUCs.
Make sure the Biller side is always the Credit side (Pay).	Use Charge or Debit for the Biller side.
Make sure the Customer side is always the Debit side (Charge).	Use Pay or Credit for the Customer side.

Non-Specific Transfers

Non-specific transfers are those where there is general sharing of expense or revenue between projects, or when the original posted expense or revenue needs to remain booked at the original project for reporting purposes.

General transfer accounts cannot be used for state appropriations (fund codes 16030, 16031, 16032 or with Facilities and Administration Overhead (projects 25xxxx - 29xxxx).

For additional information on Non-Specific Transfers, please refer to the Journal Entry Guidelines > Non-Specific Transfers.

Approvals and Internal Controls

Journal creators cannot approve their own IDTs. These must be submitted to the college approver for the next level of review and approval. The college approver will review that:

- The appropriate Project ID and account code is used for the transactions
- The IDT entry is within the standards provided
- The IDT entry is supported and necessary

Additional approval will take place by the central office(s) before the journal can be posted.

Exceptions

The following are exceptions to the approval requirements of the IDS and IDT process.

1. ROYALTIES TRANSFERS - CROSSOVER YEARS

- Deposits will continue to be made to Project 760825 by crediting account 40794.
- Transfers will be made from Project 760825 to 761352 for payments to inventors and departments.
- Account 40794 will be debited in Project 760825 and that same account will be credited in Project 761352.

2. PAYING INVENTORS AND DEPARTMENTS

- When inventors and departments are to be paid, notify the inventor or department that they need to enter an IDJ as they PAY to the Biller project.
- Use Project 761352 and 762035 as the Charge to Customer.
- Both Biller and Customer will use account number 40794.
- Outside investors will continue to be paid via A/P checks.

3. DINING AND CATERING OPERATIONS

- Fees are collected with Dining.
- An IDJ is processed by other units (Wolfcopy, Campus Life, etc.) to allocate their portion.

4. WHEN WRS IS NOT NEEDED

For example, when the Biller is an Environmental Health & Public Safety or TRIO program.

Supporting Documentation

It is important to retain IDT supporting documentation for audit purposes. This can be done in electronic format uploaded to the IDT itself or stored either electronically or in paper format.

IMPORTANT

Documentation with red or purple data should never be uploaded with an IDT.

According to RUL 08.00.16: Security Standards for Sensitive Data and Systems, departments should store this documentation for audit purposes.

Please refer to the regulation referenced above to determine the retention policy for each documentation type.

CHAPTER 2: IDT Administration

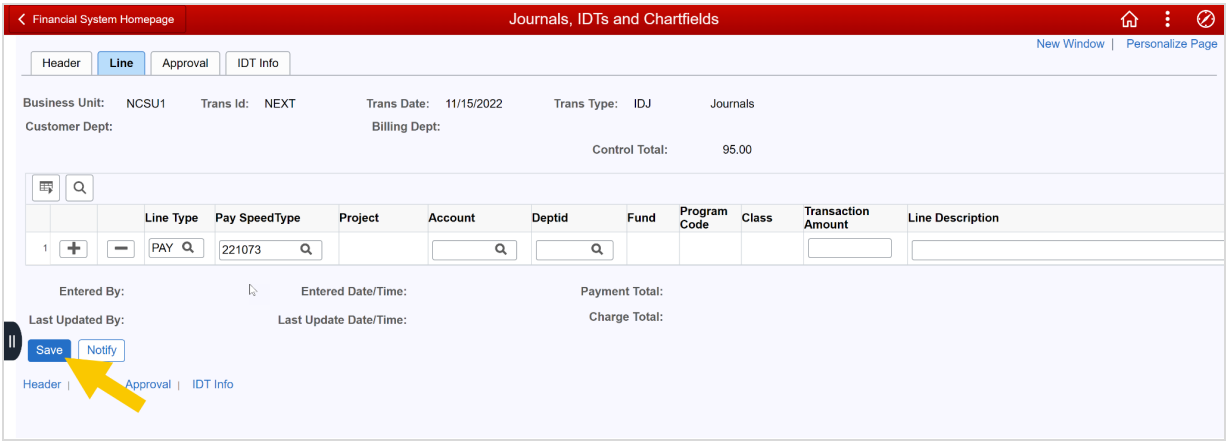
Chapter Topics:

- IDT Functions
- Navigating to the IDT Entry Page
- Creating an IDT
- Submitting an IDT for Approval
- Creating a Refund/Credit
- IDT Status Description
- Viewing IDTs by Biller Department
- Viewing IDTs by Customer Department
- Approving an IDT

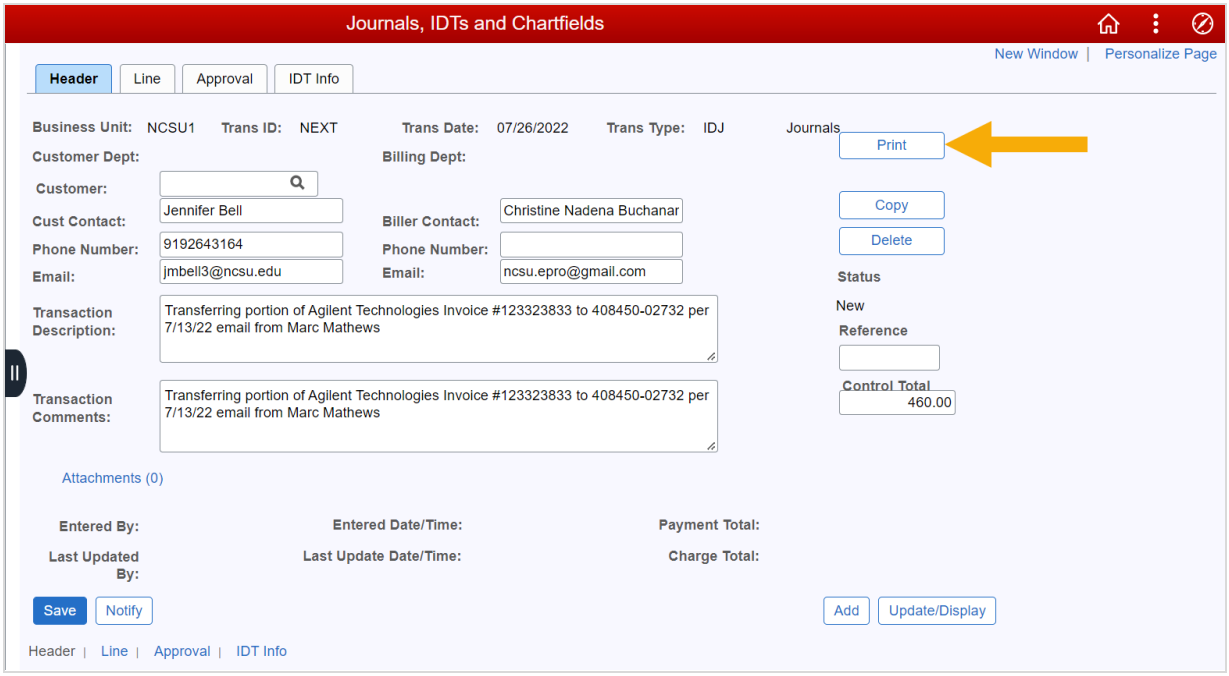
IDT Functions

Before getting started with creating an IDT, review the following reference table. This table lists important functions that will be helpful throughout the IDT creating process.

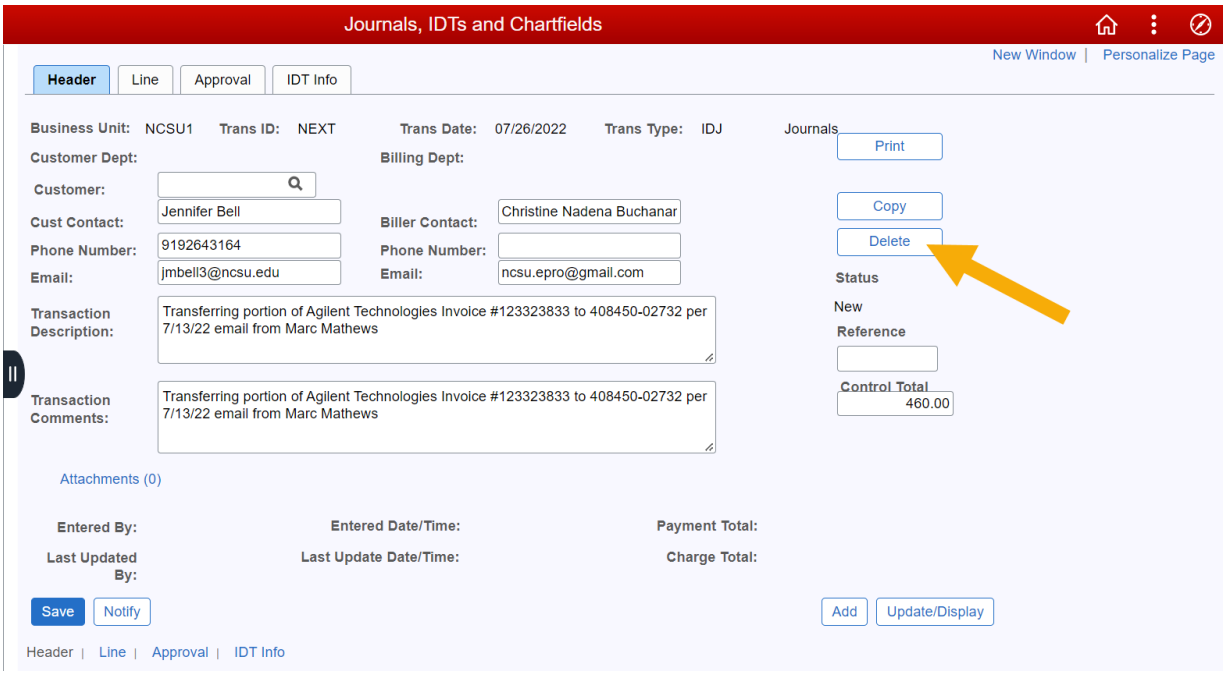
FUNCTION	DESCRIPTION
Save	All fields must be completed before an IDT can be routed for approval. However, not all fields are required for an IDT to be saved. The only field that is required for an IDT to be saved is the **Pay Line Dept ID**. This field is required because it allows the Financial System to apply user security measures, which prevents one department from charging another department by accident. If you are interrupted during the preparation of an IDT, the **Save** feature will allow you to save a partially entered IDT and avoid losing the data already entered. Note: to save an IDT, you must have entered at least the following information: ● Biller contact in Header tab ● At least one PAY/CHG line in Line tab with Speedtype key



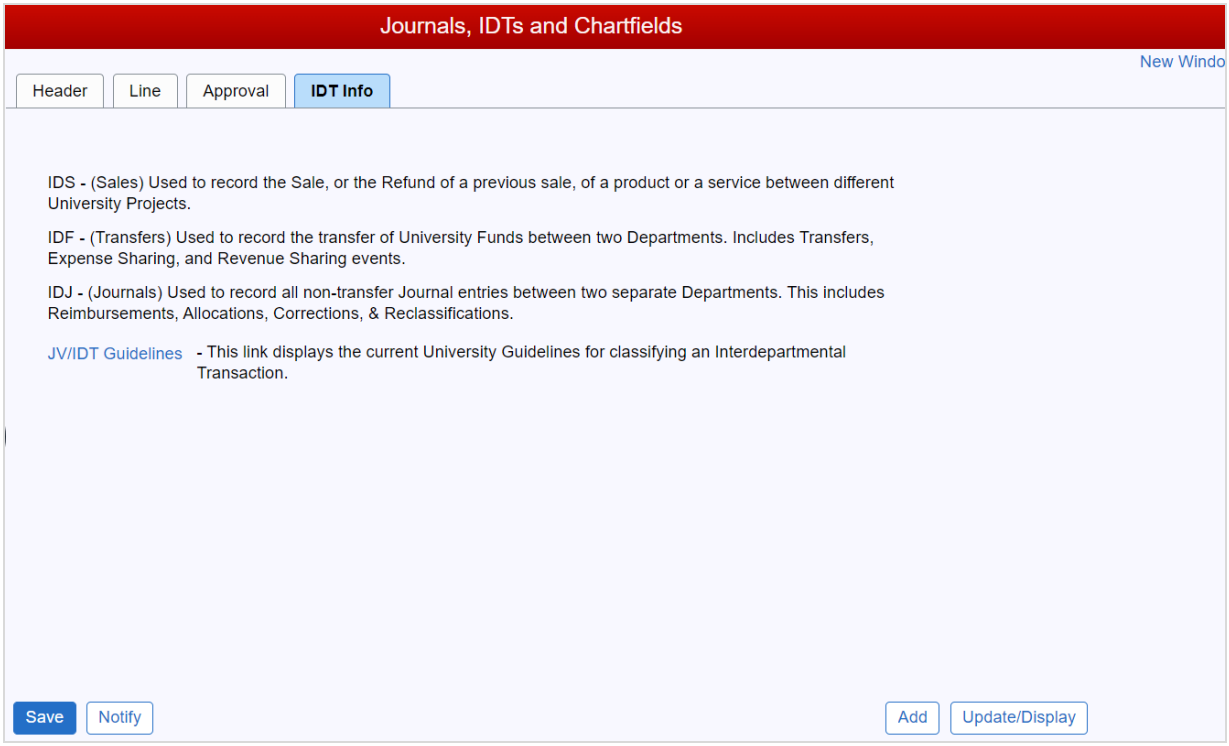
FUNCTION	DESCRIPTION
Print	Anyone can use the **Print** function to print an IDT at any time, regardless of the IDT status. This functionality is similar to the journal print functionality.



FUNCTION	DESCRIPTION
Delete	The **Delete** button will delete all rows associated with the Transaction ID number. The delete button will not be available if the IDT has been approved at any level. Only users with the CAMPUS IDT Biller role and appropriate Org Security will have access to the Delete functionality.



FUNCTION	DESCRIPTION
IDT Info Tab	The IDT Info Tab provides information on IDS, IDF and IDJ. Please note that IDFs are rarely used.

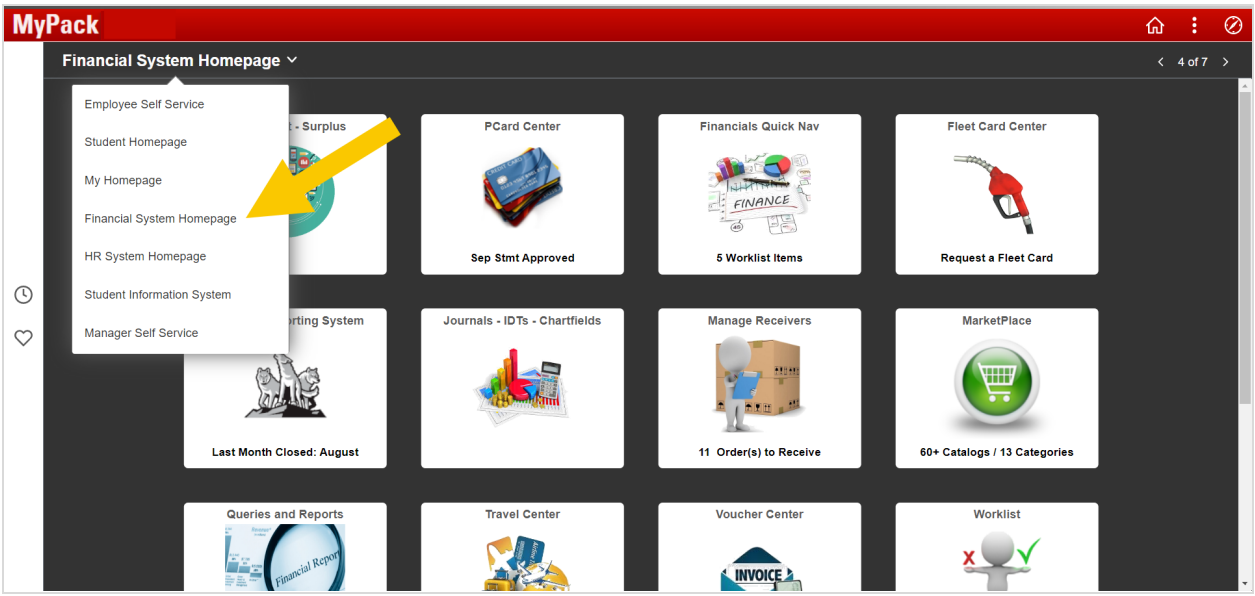


Navigating to the IDT Entry Page

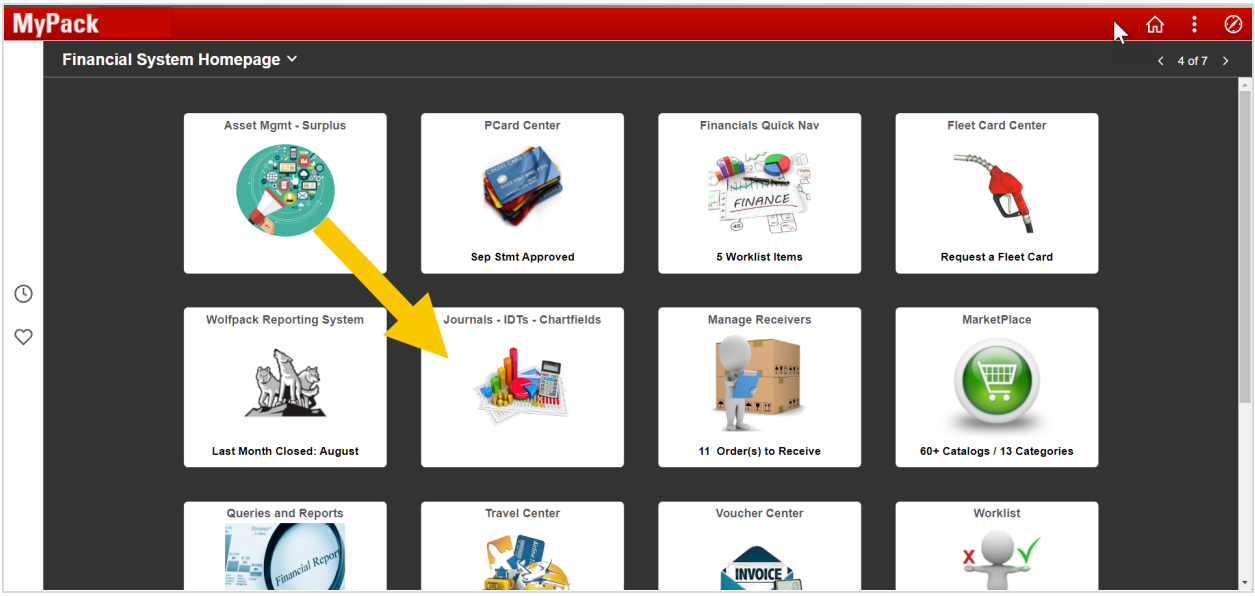
There are a few ways to navigate to the IDT entry page. We will explore the primary two options.

OPTION A: Through the Journals - IDTs - Chartfields Tile

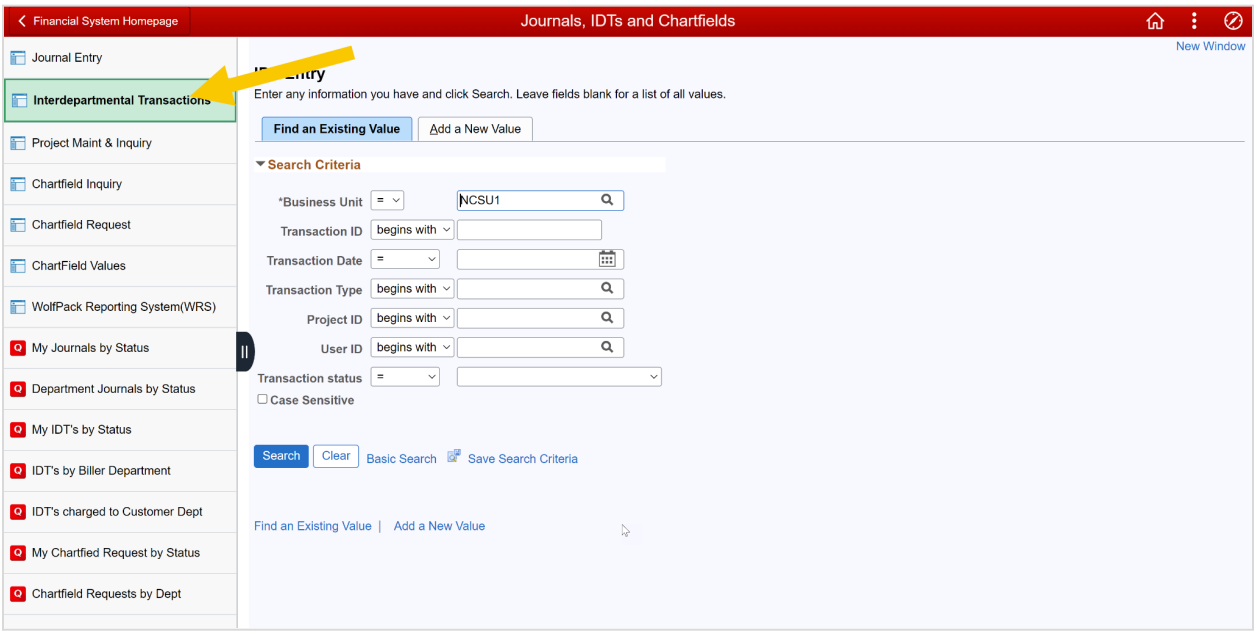
1. Navigate to **MyPack Portal**.
2. Select **Financial System Homepage**.



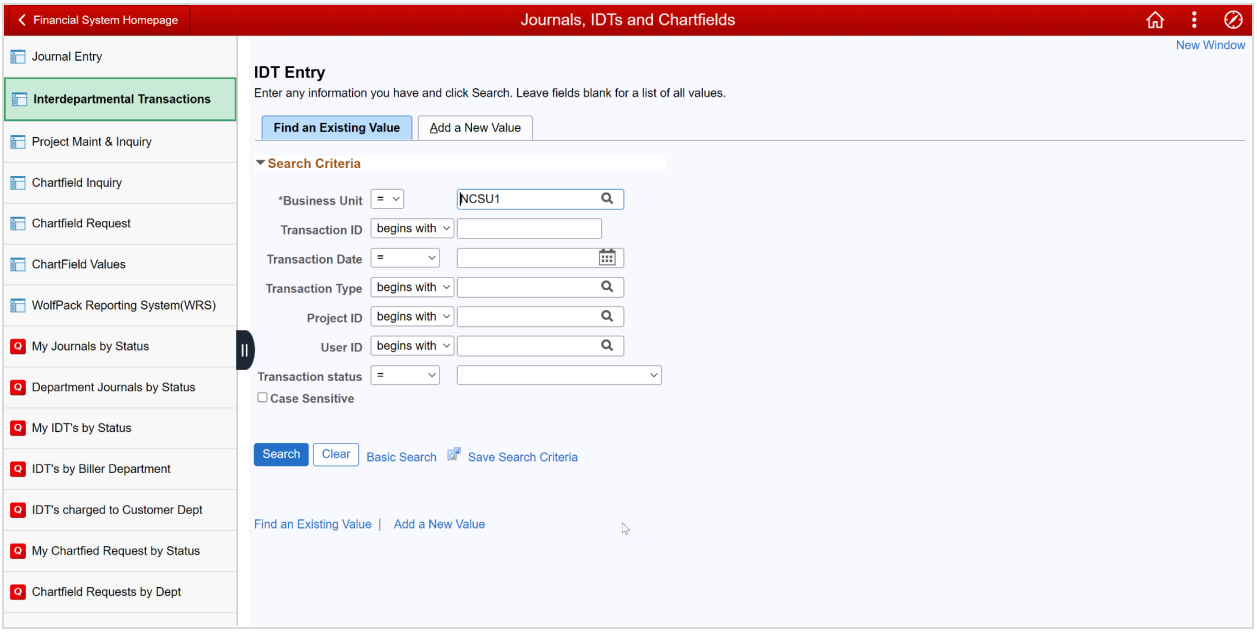
3. Click on the **Journals - IDTs - Chartfields** tile.



4. Click on **Interdepartmental Transactions**.

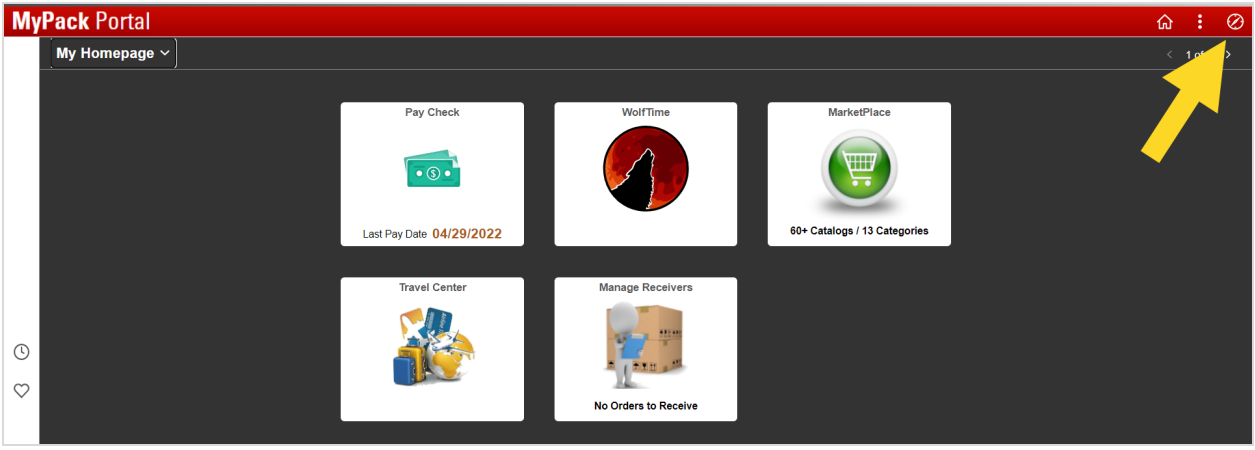


You will be in the **IDT Entry** page.

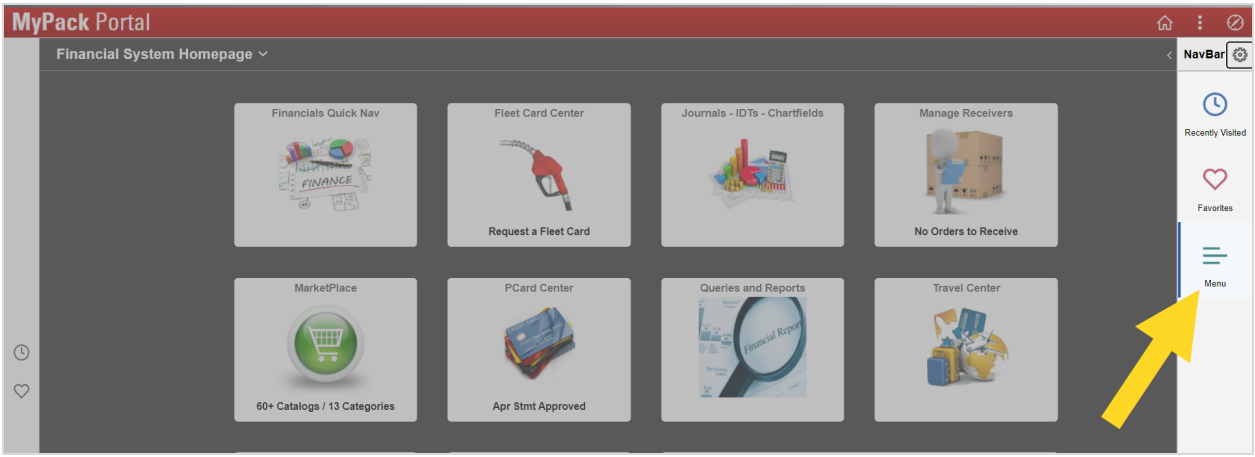


OPTION B: Through the NavBar

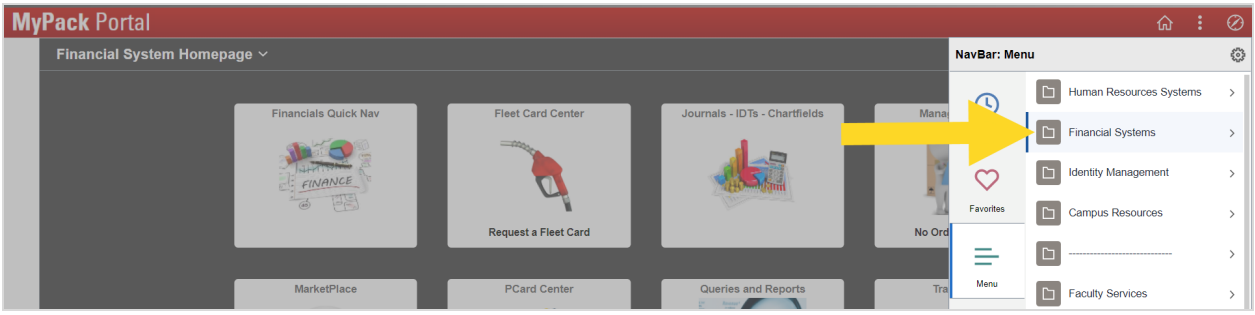
1. Click on the **NavBar**.



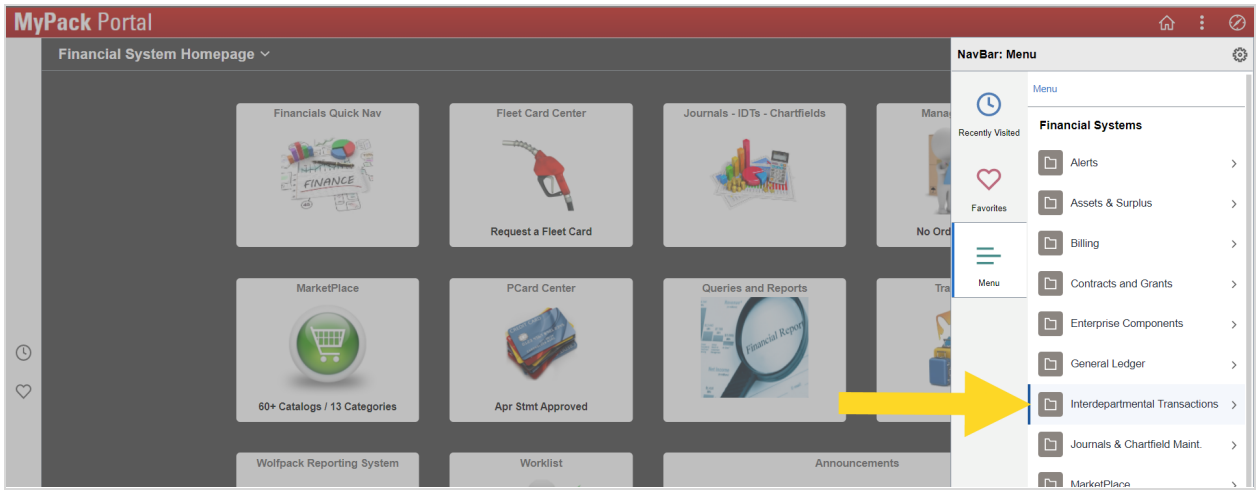
2. Click on **Menu**.



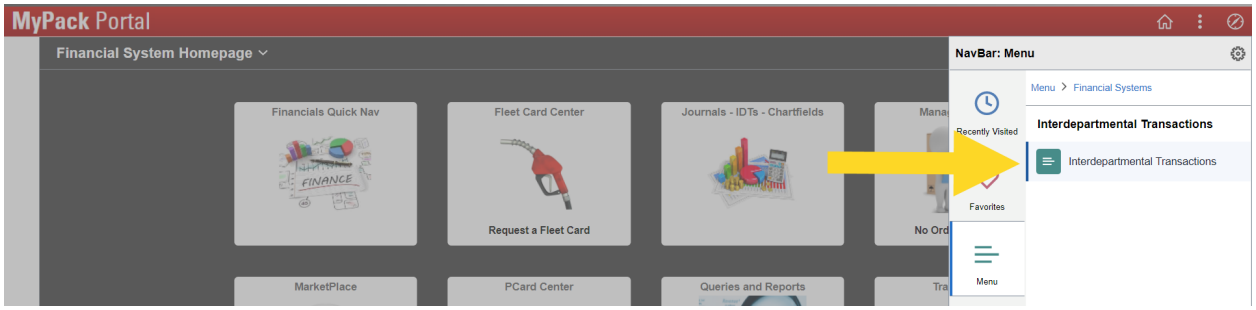
3. Click on **Financial Systems**.



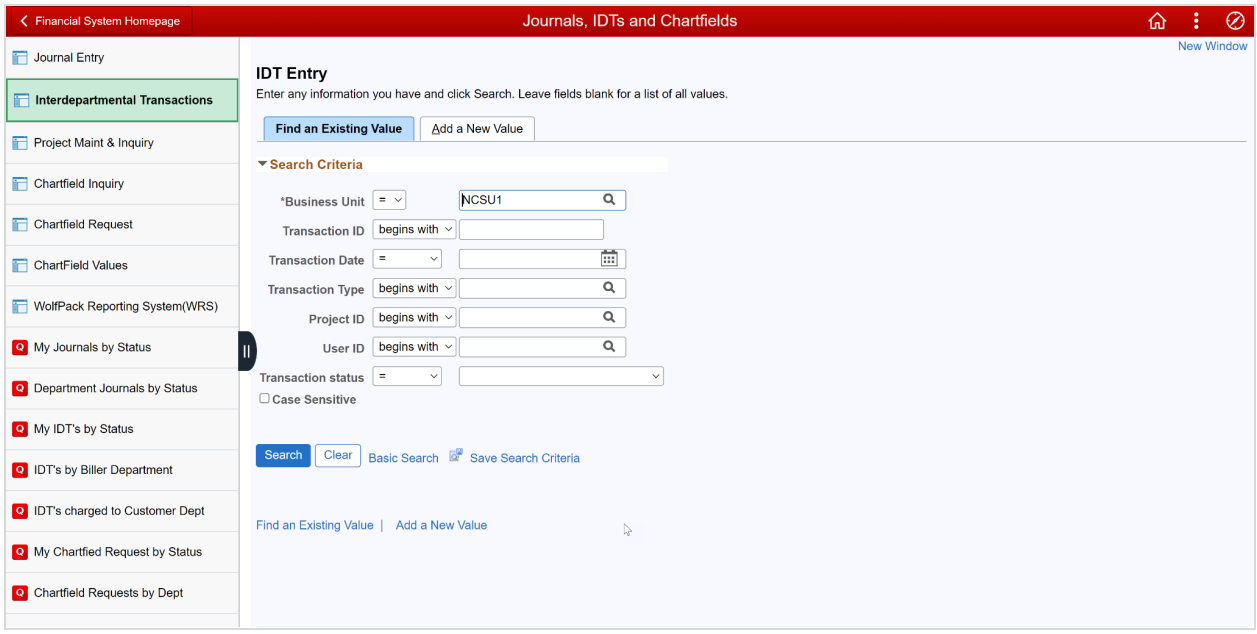
4. Click on **Interdepartmental Transactions.**



5. Click on **Interdepartmental Transactions.**



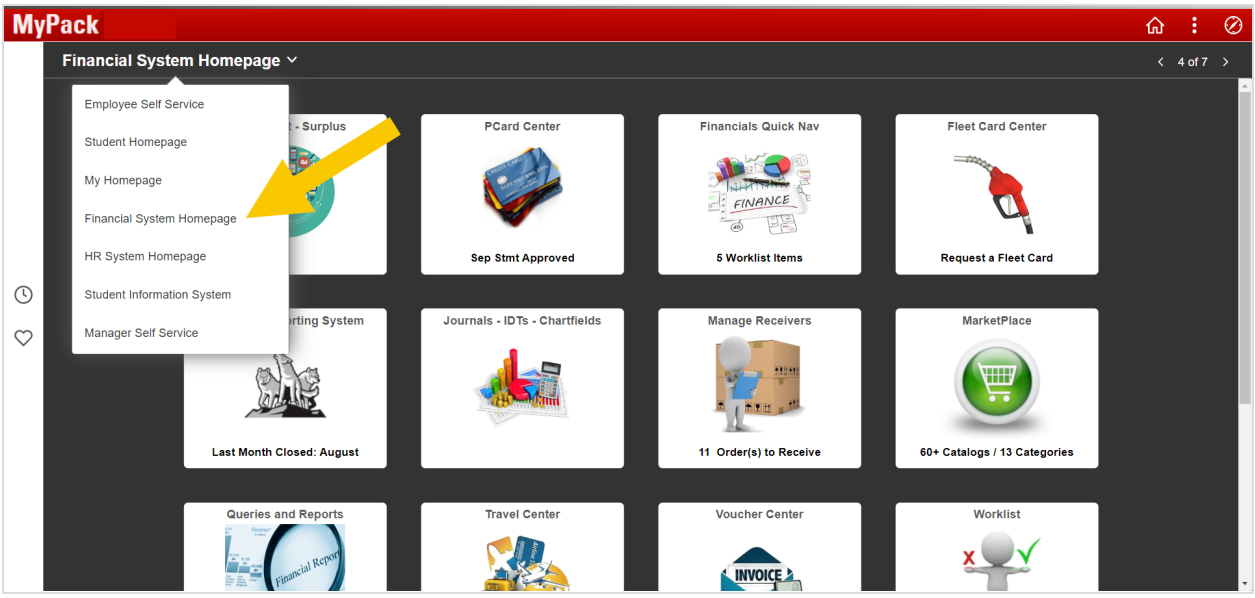
You will be in the **IDT Entry** page.



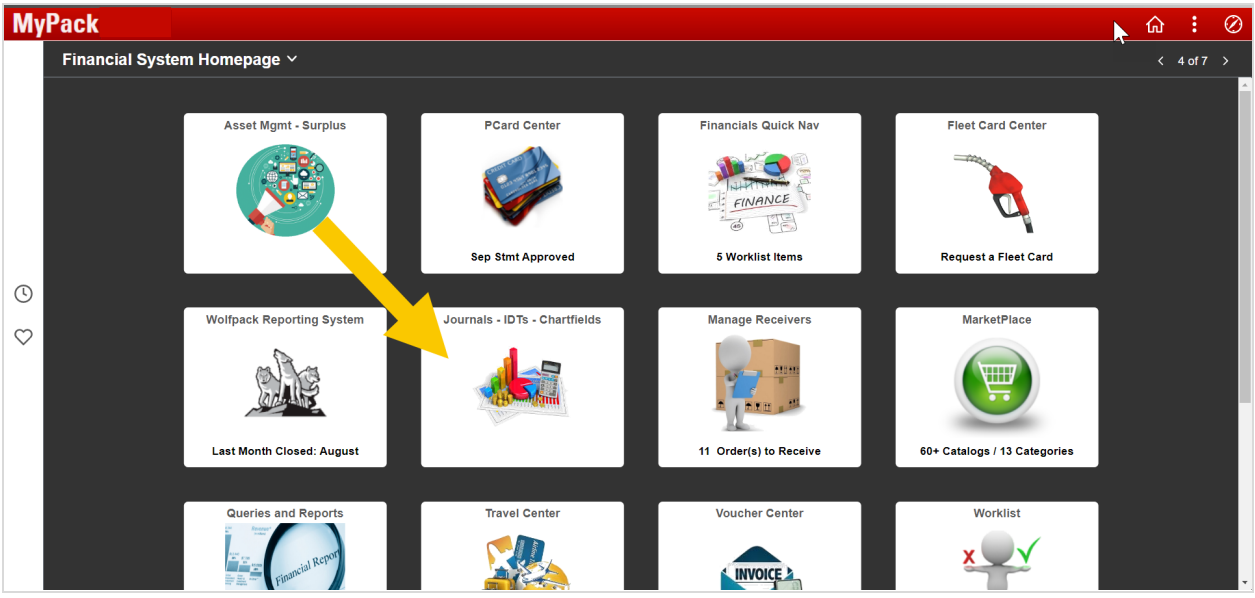
Creating an IDT

STEP 1: Enter the IDS or IDJ Information

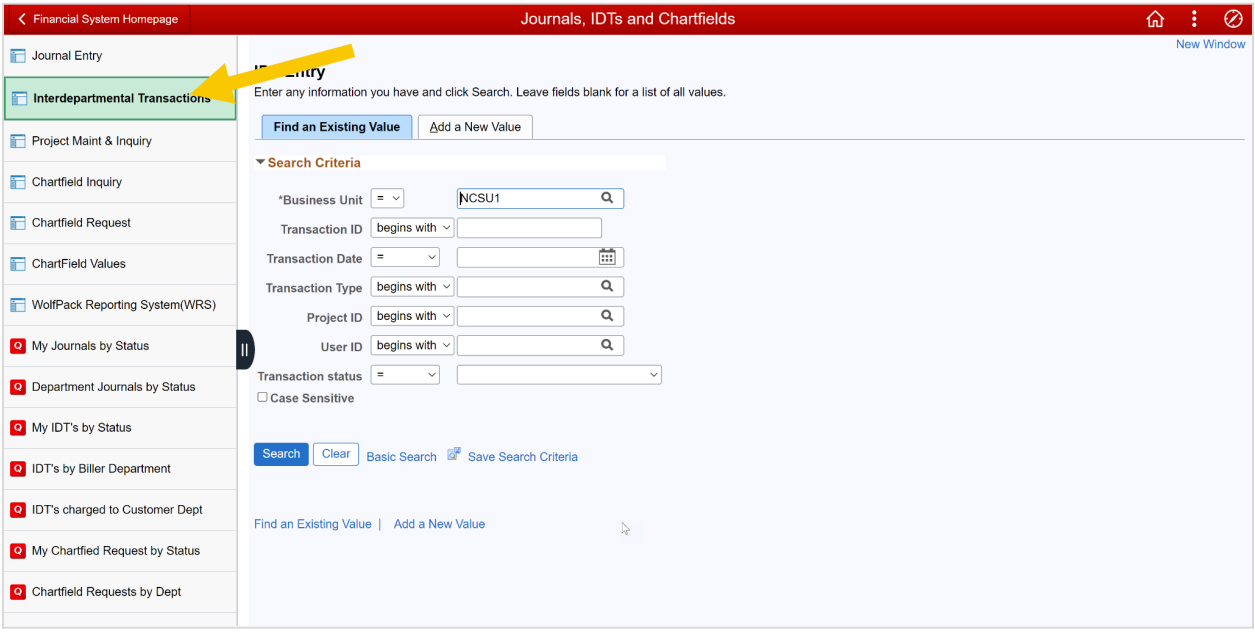
1. Navigate to **MyPack Portal**.
2. Select **Financial System Homepage**.



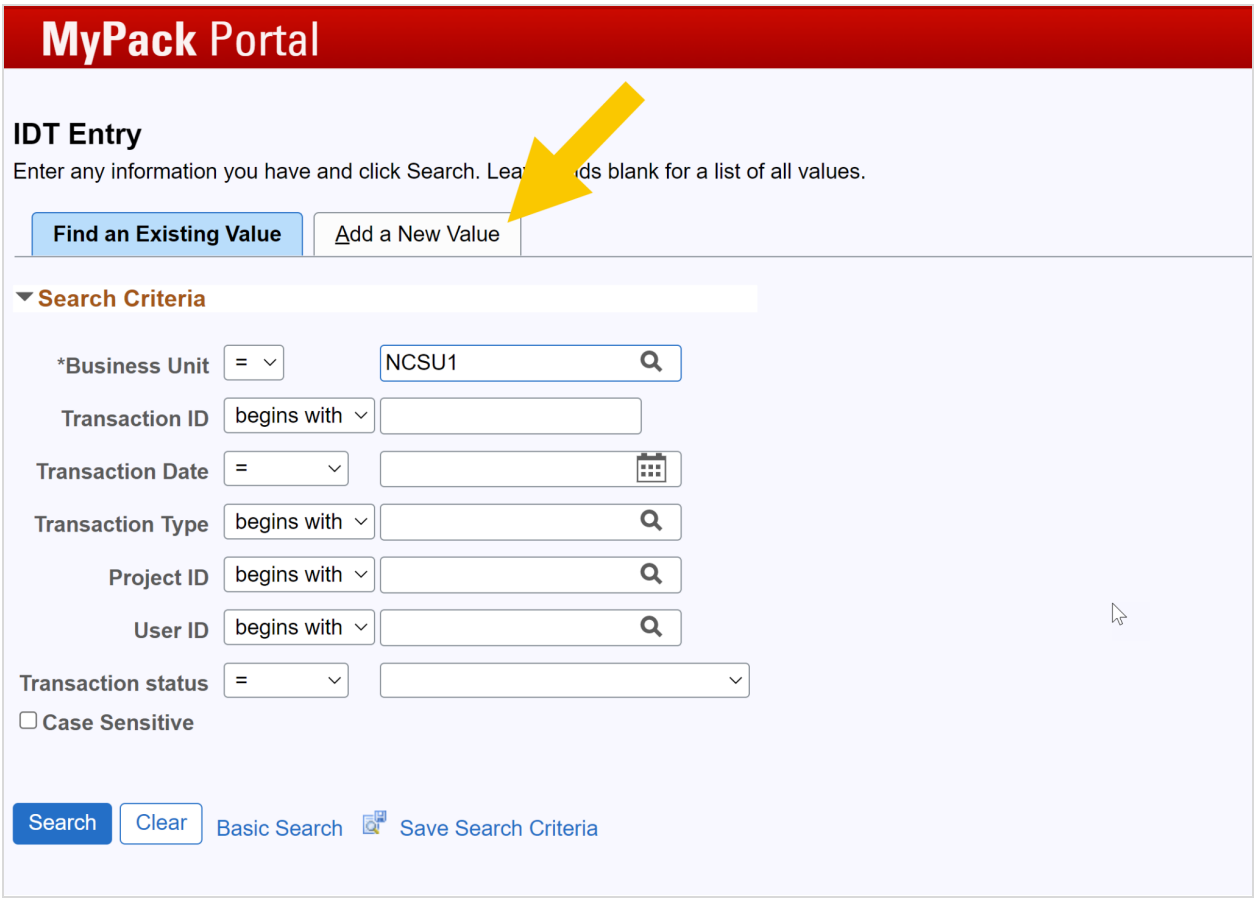
3. Click on the **Journals - IDTs - Chartfields** tile.



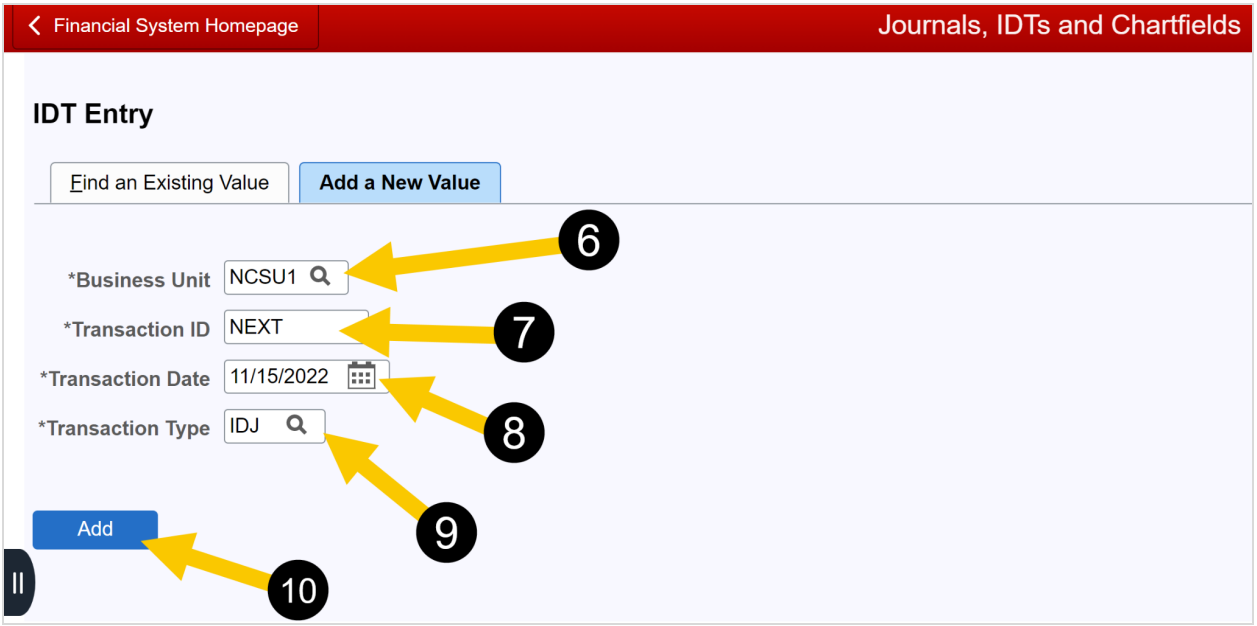
4. Click on **Interdepartmental Transactions**.



5. Click on **Add a New Value**.

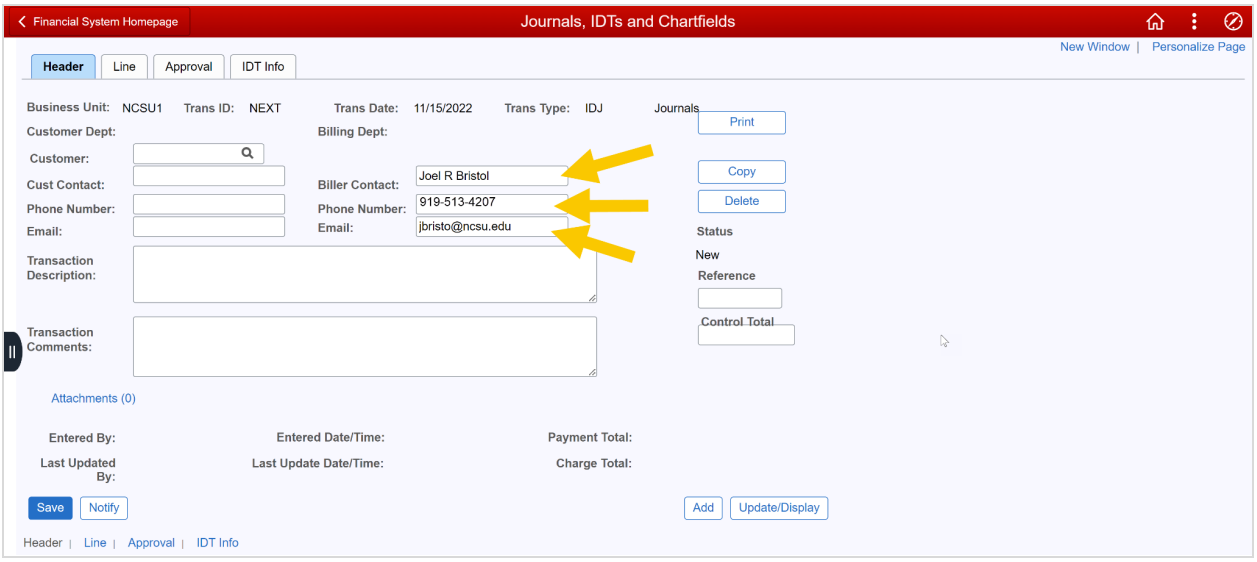


6. Verify that the Business Unit is **NCSU1**.
7. Verify that the **Transaction ID** is **NEXT**.
8. The **Transaction Date** defaults to the current date. The transaction date does not have to be the current date but it does have to be in an open period, which is normally the current month. If the period for the date entered is not open, an error message will appear.
9. In **Transaction Type** enter **IDS** or **IDJ**.
10. Click on **Add**.

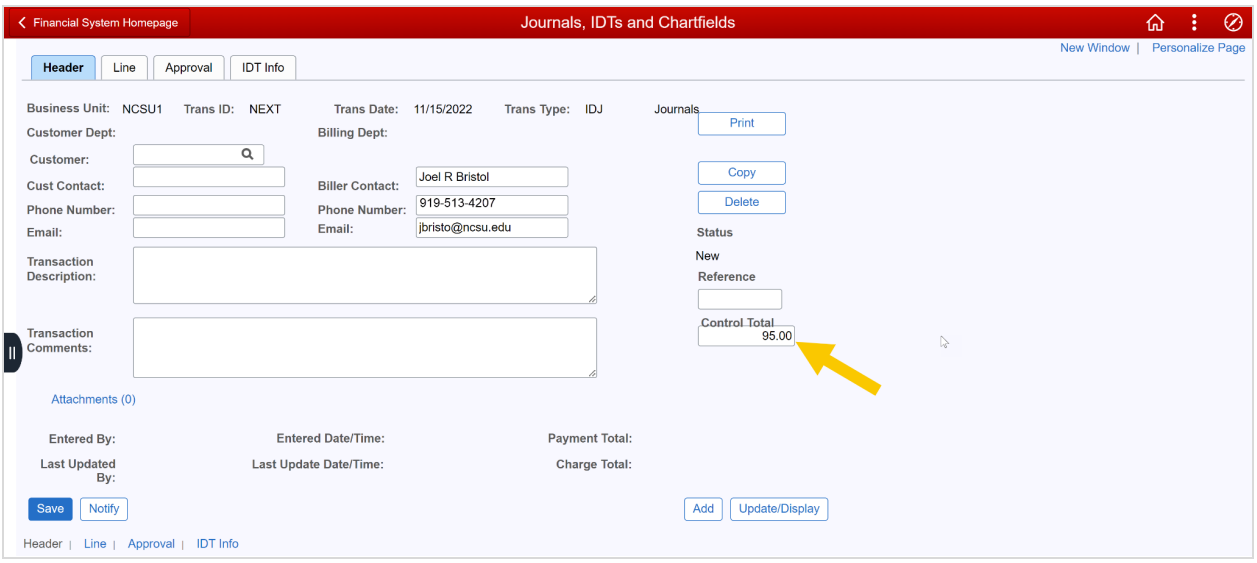


STEP 2: Enter the Header Information

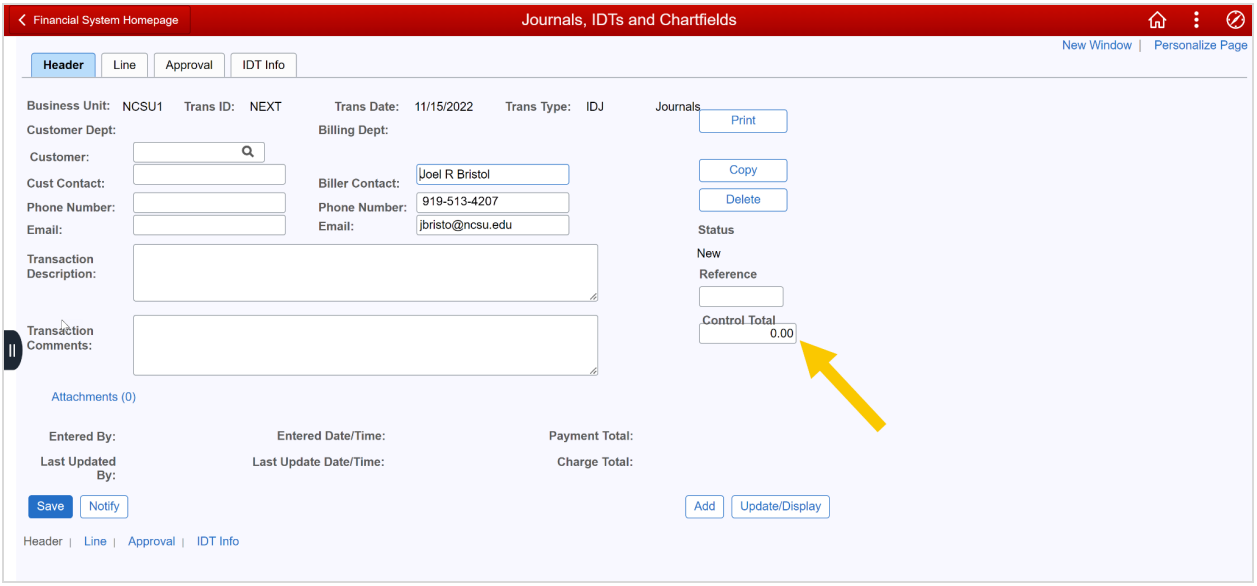
1. The biller name and email will be populated with the current user's information. Update this information, if needed. Add a phone number; the IDT will not be saved without one.



2. Enter a **Control Total** for the transaction. This amount represents the total dollar amount for the IDT. For this example, we are going to enter $95.00.

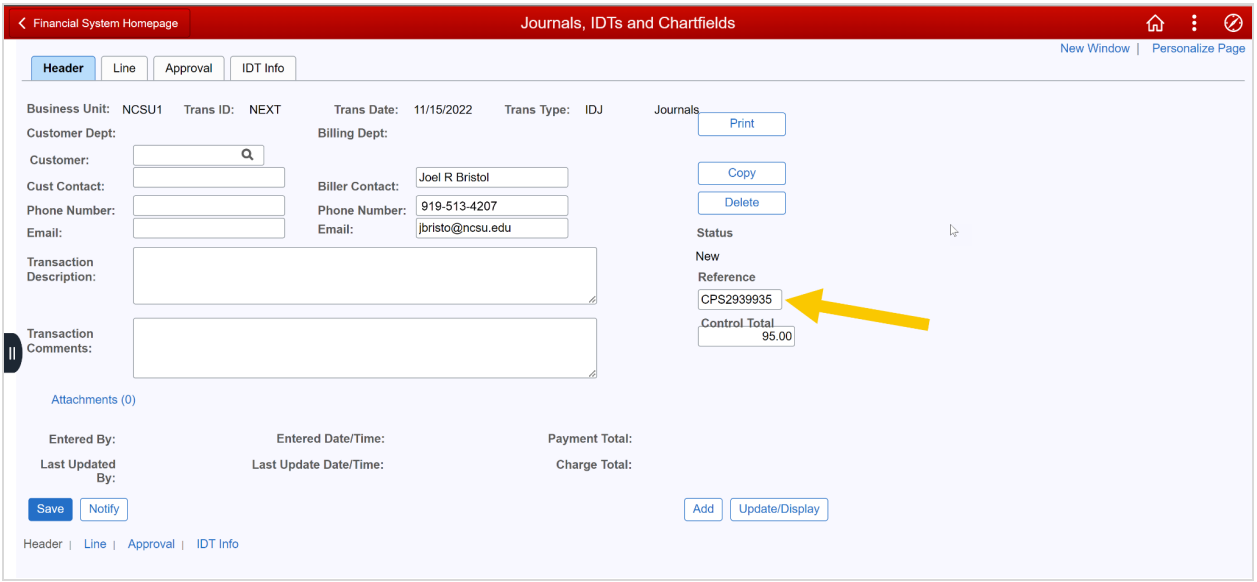


If the IDT will be used to provide a refund, enter **0**.



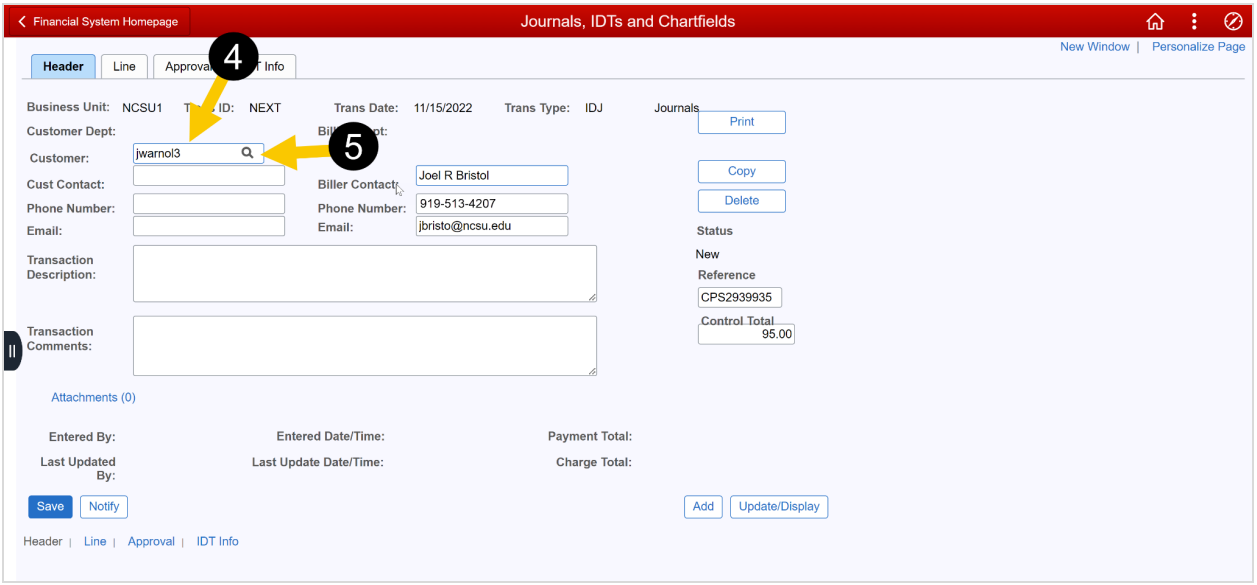
3. The **Reference** field is optional. The information entered in this field will depend on the business process of the service unit. This information is not sent to the journal and does not appear on WRS Reports.

Examples of information that you might enter in this field include an invoice number from a point of sale, a policy number, a contract number or a PCard transaction number. For this example, since the original purchase was made with a PCard, we are going to enter a PCard transaction number, which starts with “CPS”.

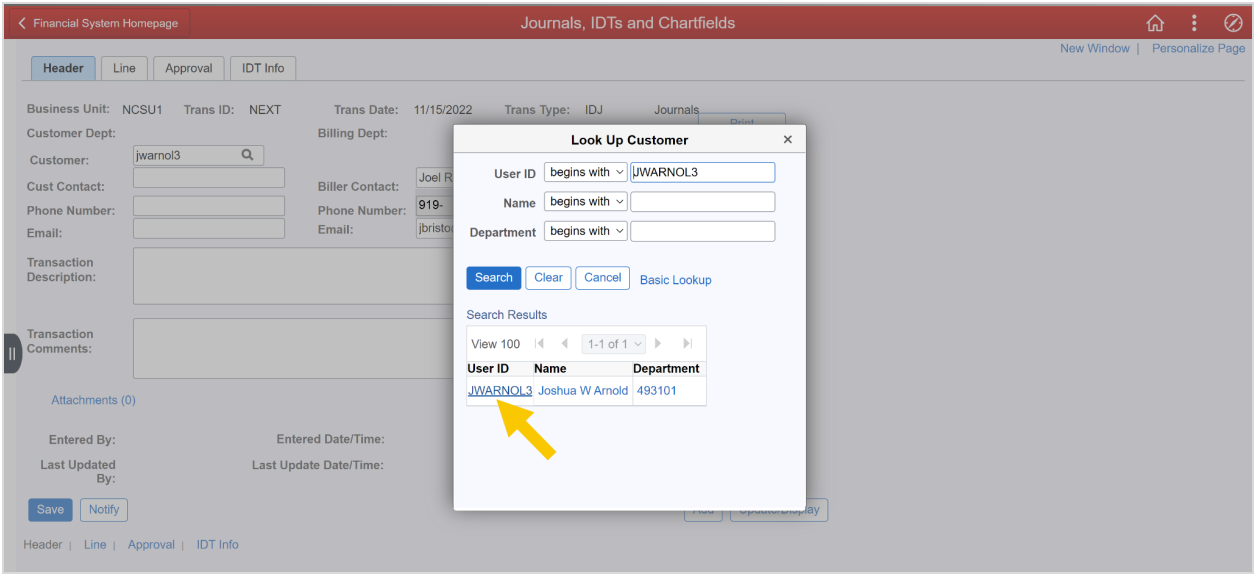


4. In the **Customer** field, enter the **Unity ID** of the customer being billed.

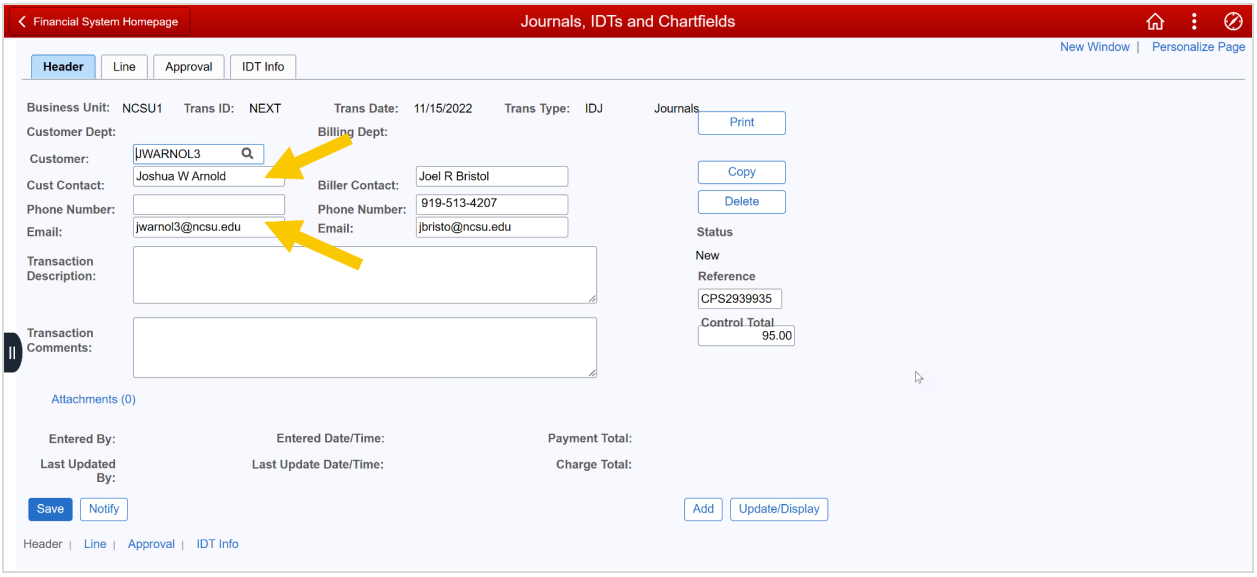
5. Click on the lookup magnifier.



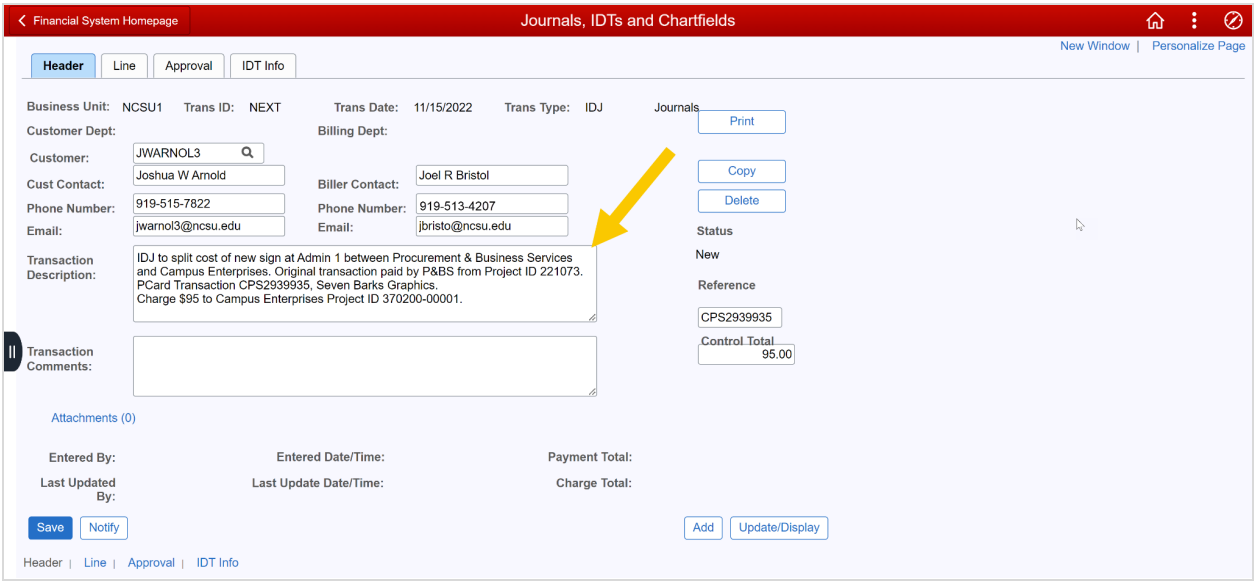
6. Select the customer from the Search results.



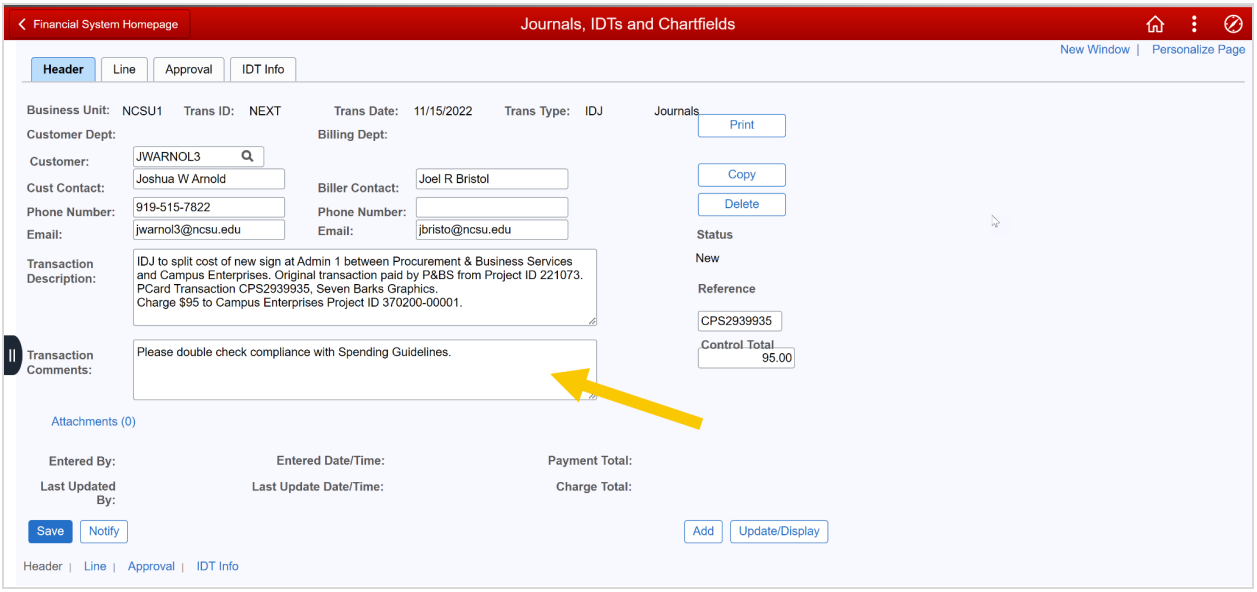
7. This action will auto populate the **Cust Contact** and the **Email** fields. Verify that the customer selected was the correct one. If needed, enter the Phone Number.



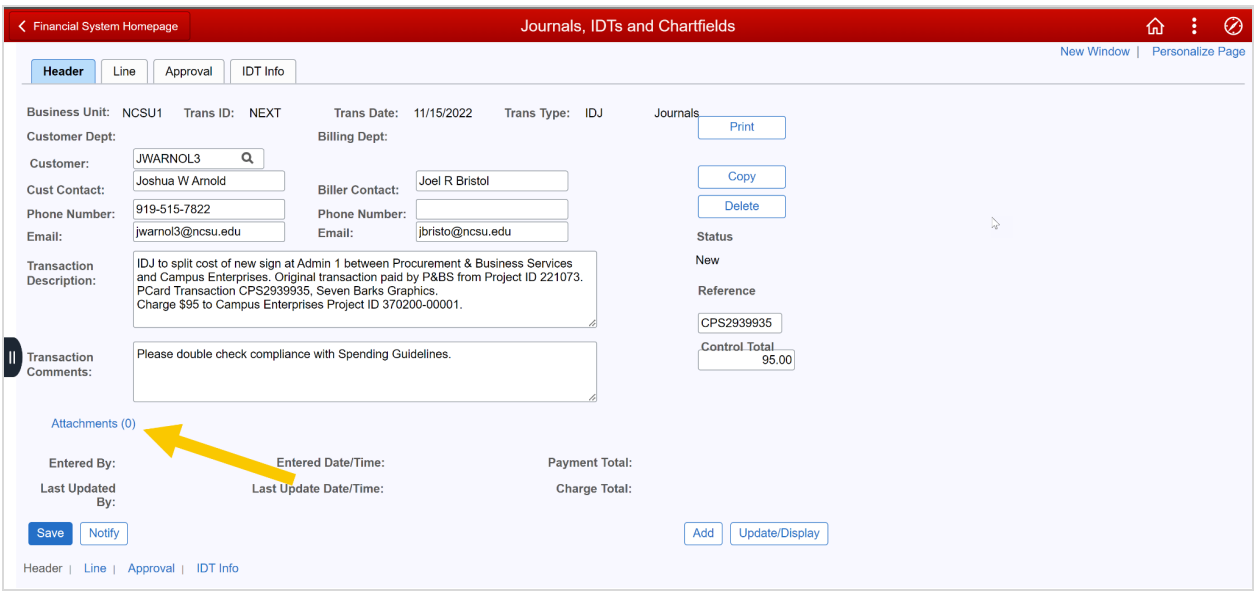
8. Enter a **Transaction Description**. This field has a maximum capacity of 254 characters. This information will be included on printed IDTs. In this field, you might include a description of the transaction. Entering a complete description in this field is important for reconciler and audit purposes.



9. The **Transaction Comments** field is optional. This field has a maximum capacity of 1,000 characters. This field will be visible by anyone who pulls the IDT but will not be included on printed IDTs. Examples of comments you might enter in this field are IDT approval notes for the reconciler or for Accounts Payable.

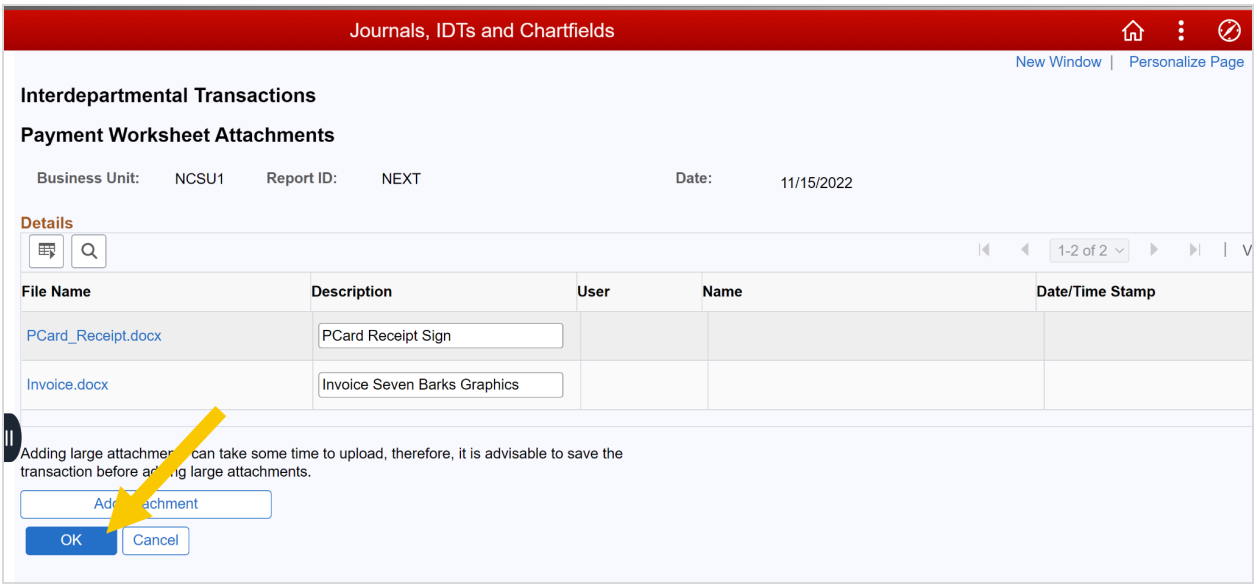


10. Click on the **Attachments** link to upload any supporting documentation, such as the original invoice, a PCard receipt, etc.

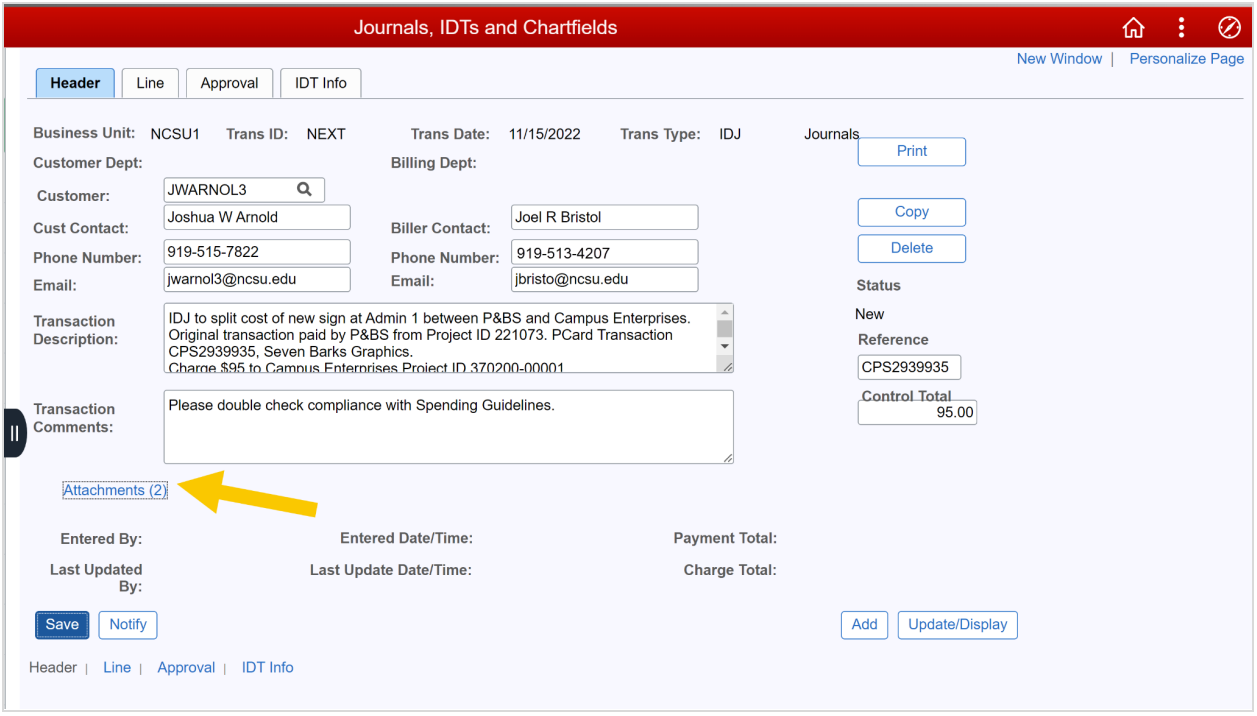


11. Click on **Add Attachment**.

12. Follow the standard process to upload files from your computer and add any needed attachments. When you are done, click on **OK.**



The attachments will be added to the IDT.

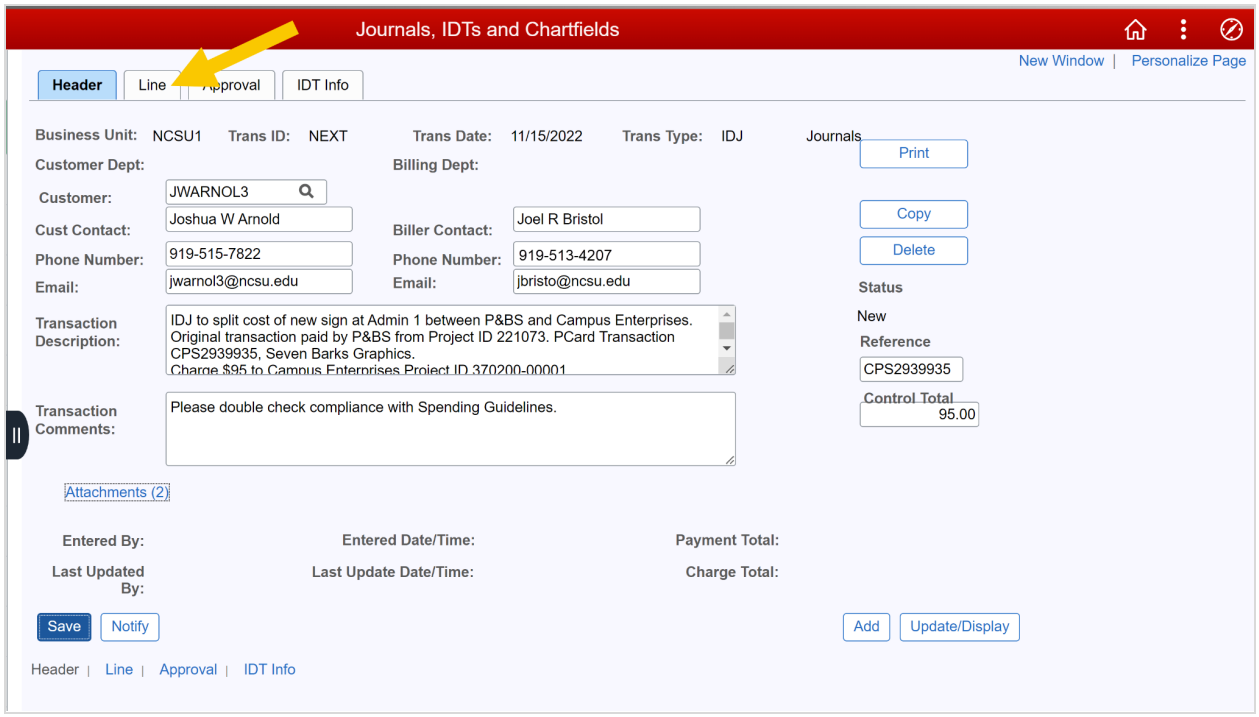


KEEP IN MIND

At this point, the IDT has not been saved yet. Make sure to not click away from this page or accidentally close this tab or you will lose your progress.

You will not be able to save the IDT until you have added a payment action in the Line tab. We will do this in the next step.

13. Click on the **Line** tab.

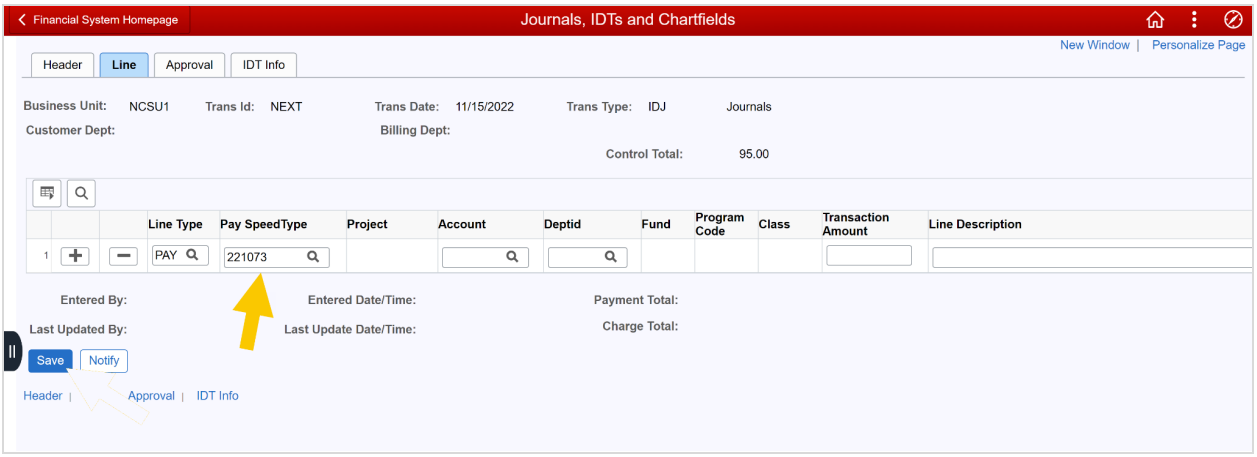


STEP 3: Enter the Pay Line Information

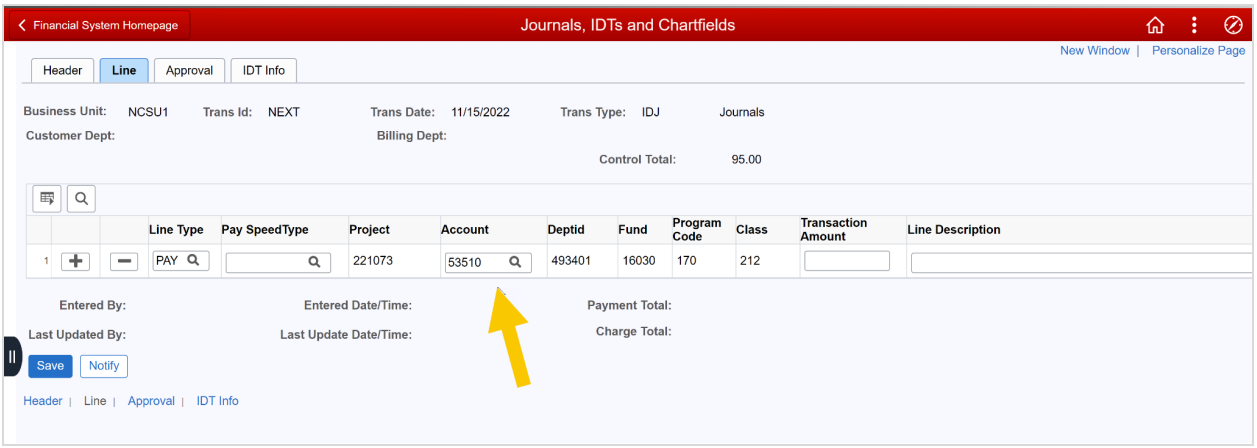
For this example, the original transaction was $190. We will be sharing the cost with another department, who will be responsible for half of the cost ($95). This is the Control Total number that we entered earlier. If the cost of the transaction will be shared with more than one department, for example, two other departments, you would need to divide $190 by three ($63.33). This IDT would have one Pay line and two Charge lines.

INSTRUCTIONS

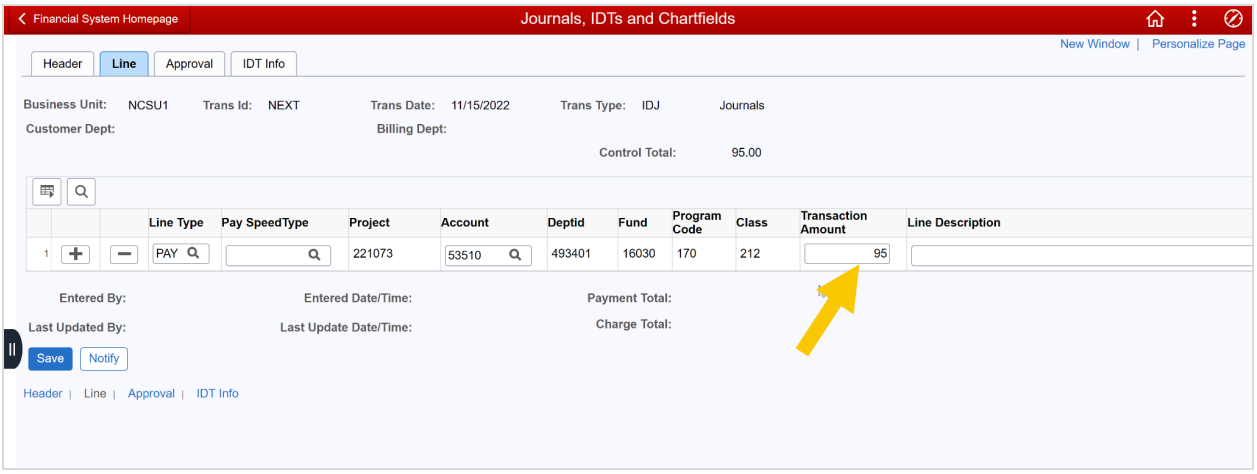
1. Enter the Project ID in the Pay Speed Type field and click on the tab key. To look up the Project ID, click on the magnifying glass.



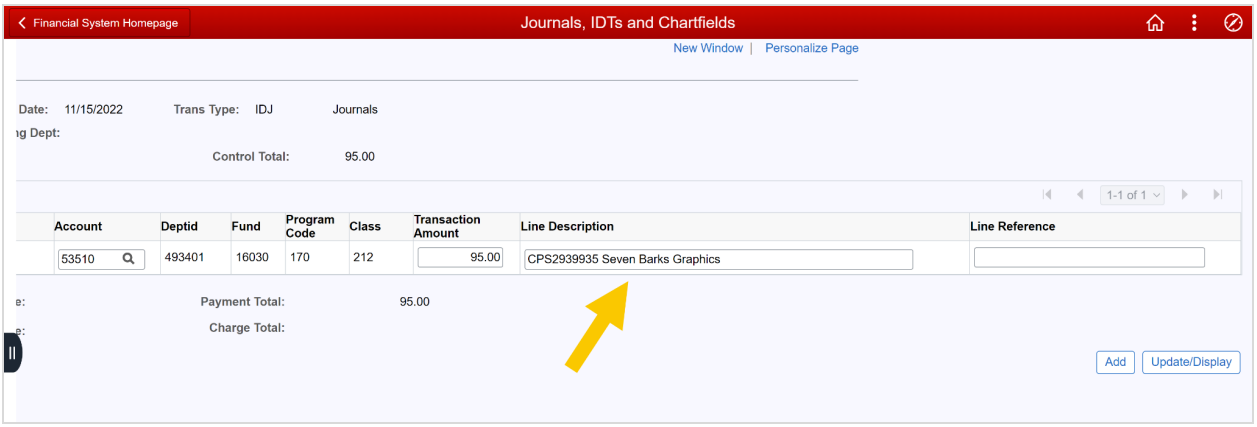
2. Enter the account number in the **Account** field and click on the tab key. To look up the corresponding account, access the Chart of Accounts - Expenses.



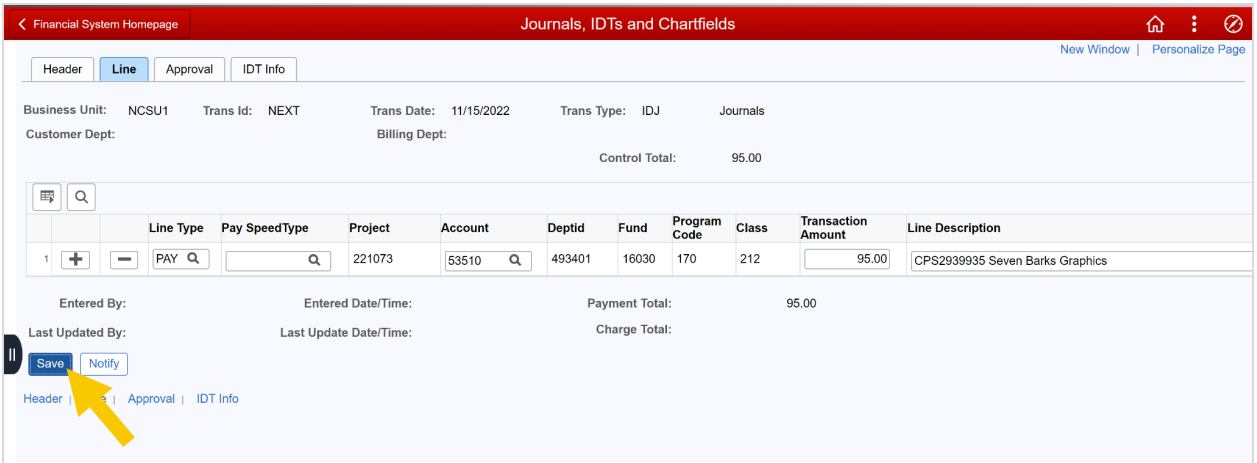
3. Enter the **Transaction Amount** being charged.



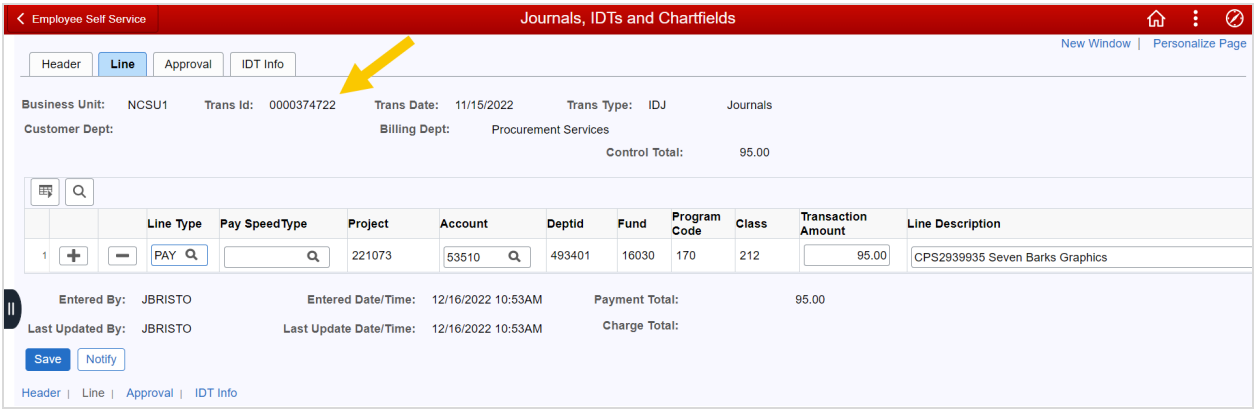
4. Enter the **Line Description**. The line description information will be included in the IDT and will be displayed on the WRS reports when the IDT is posted.



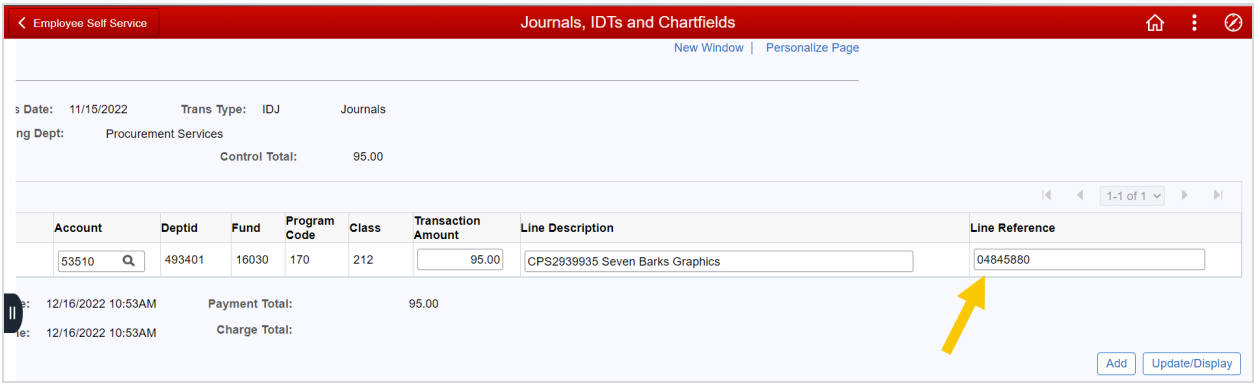
5. Before moving on with the process, click on the **Save** button to save your progress.



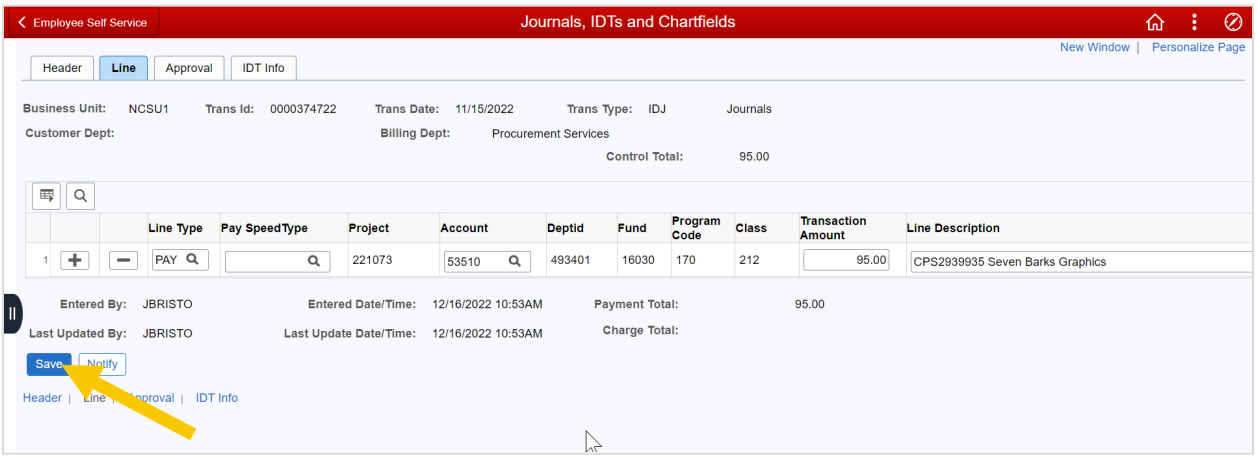
6. Once the IDJ has been saved, the system will assign a **Transaction ID**. This number can be used to track the transaction status.



7. The **Line Reference** is an optional field and can be used to record a number or name related to that specific transaction line. This information is not sent to the IDT and does not appear on WRS Reports. For this example, we are going to list the WRS journal number from the original PCard transaction.

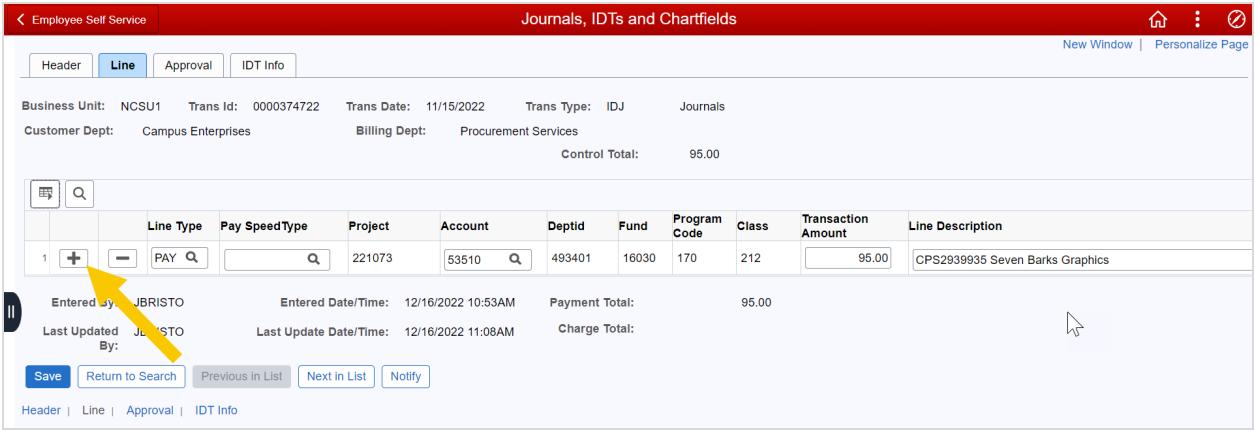


8. Click on **Save**.



STEP 4: Enter the Charge Line Information

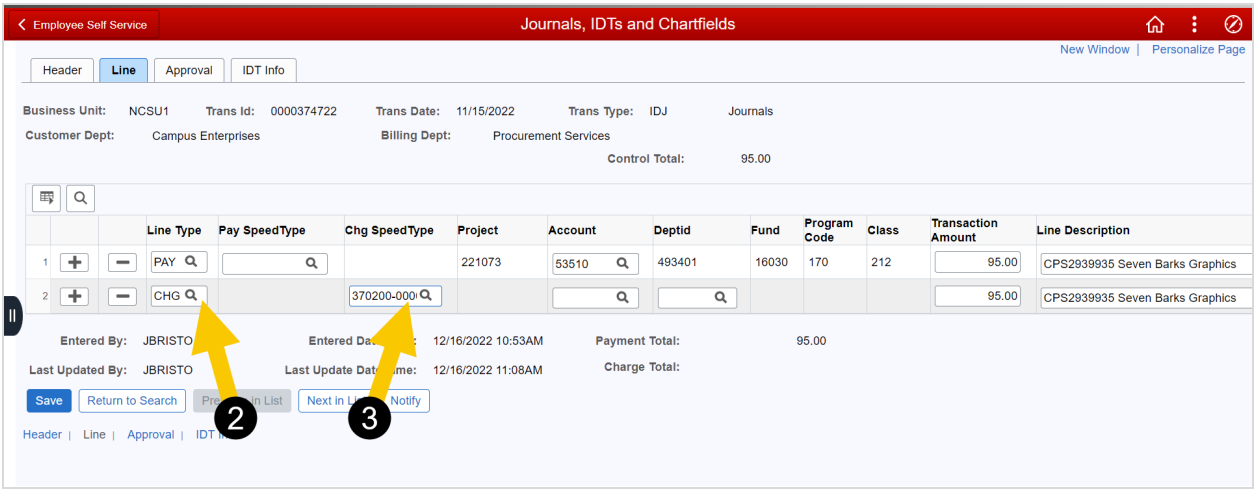
1. Click on the **plus (+)** sign to add a new row.



The Transaction Amount, the Line Description and the Line Reference fields will be populated with the information from the first line.

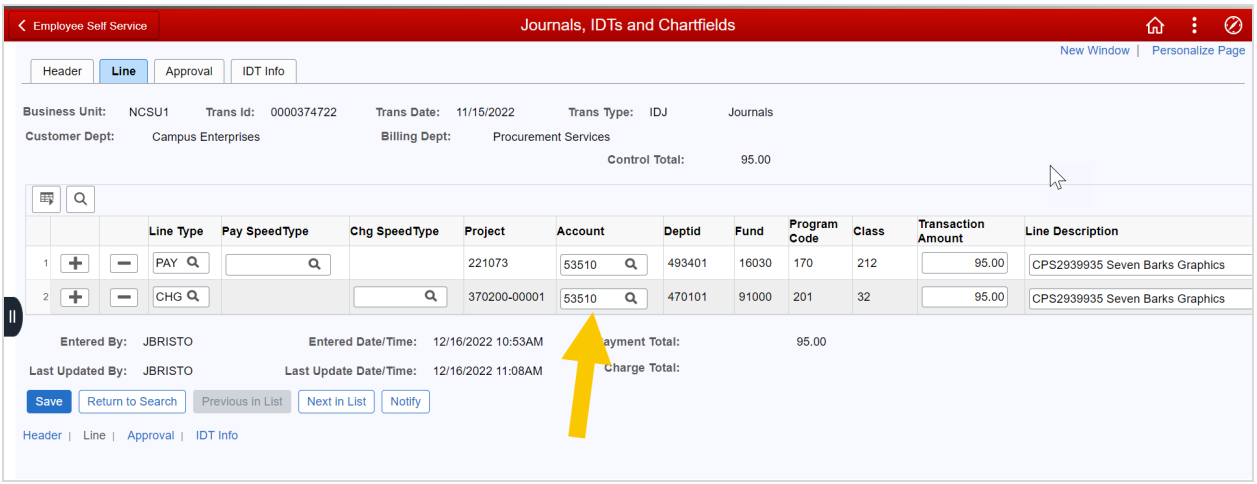
2. In the **Line Type** field, enter **CHG** and click on the tab key.

3. In the **Chg Speed Type** field, enter the **Project ID**. If you don't know it, click on the lookup magnifier to search for it.

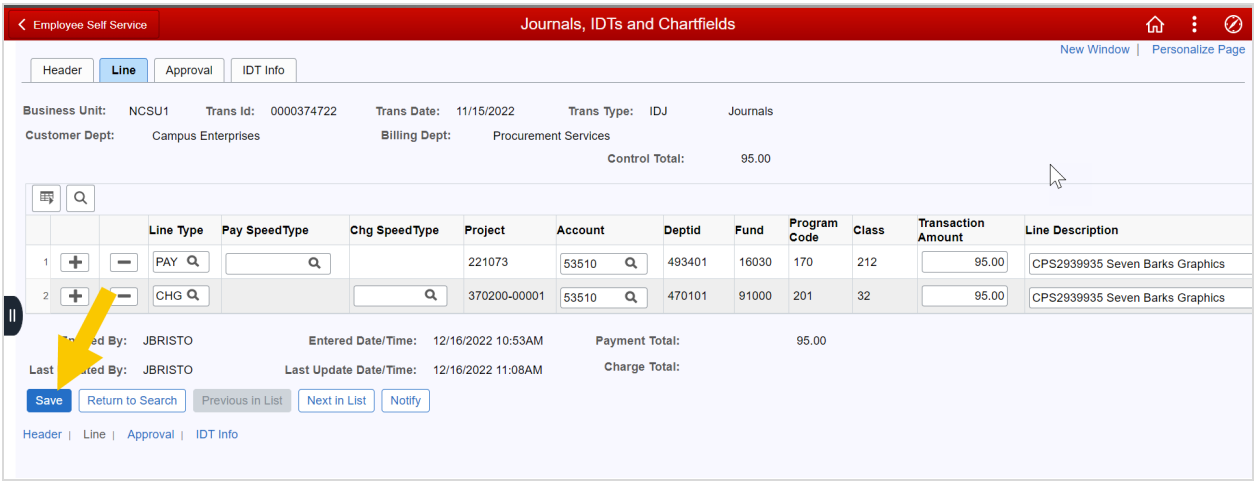


4. Verify that the account provided by the customer is correct by looking it up in the Chart of Accounts - Expenses.

5. Once you have the correct account, enter the account number in the **Account** field and click on the Tab key. If you don't know it, click on the lookup magnifier to search for it.



6. Click on the **Save** button to save your progress.

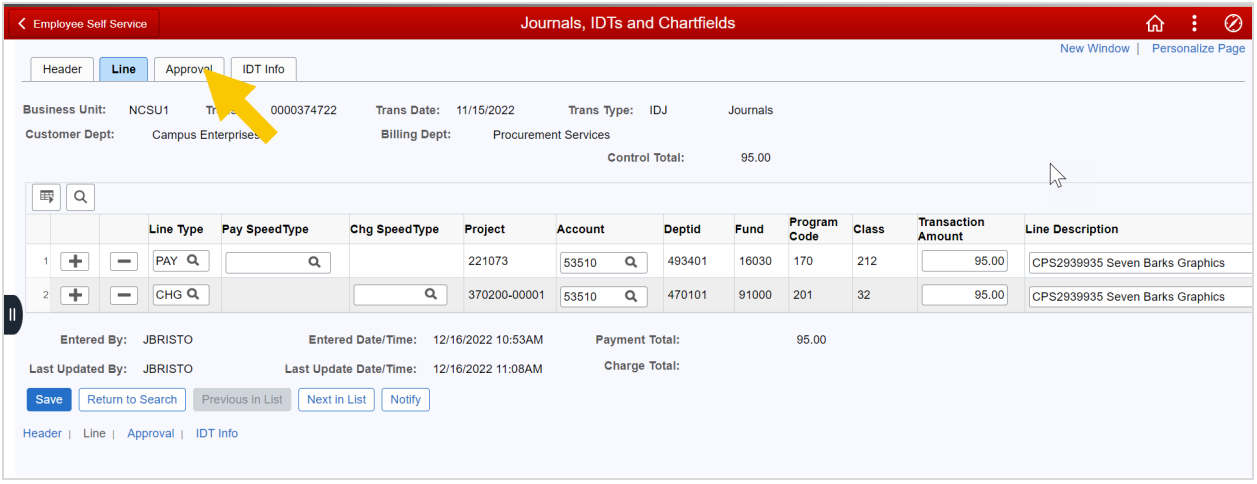


Submitting an IDT for Approval

Only staff with **Transaction Creator** can submit an IDT for approval.

INSTRUCTIONS

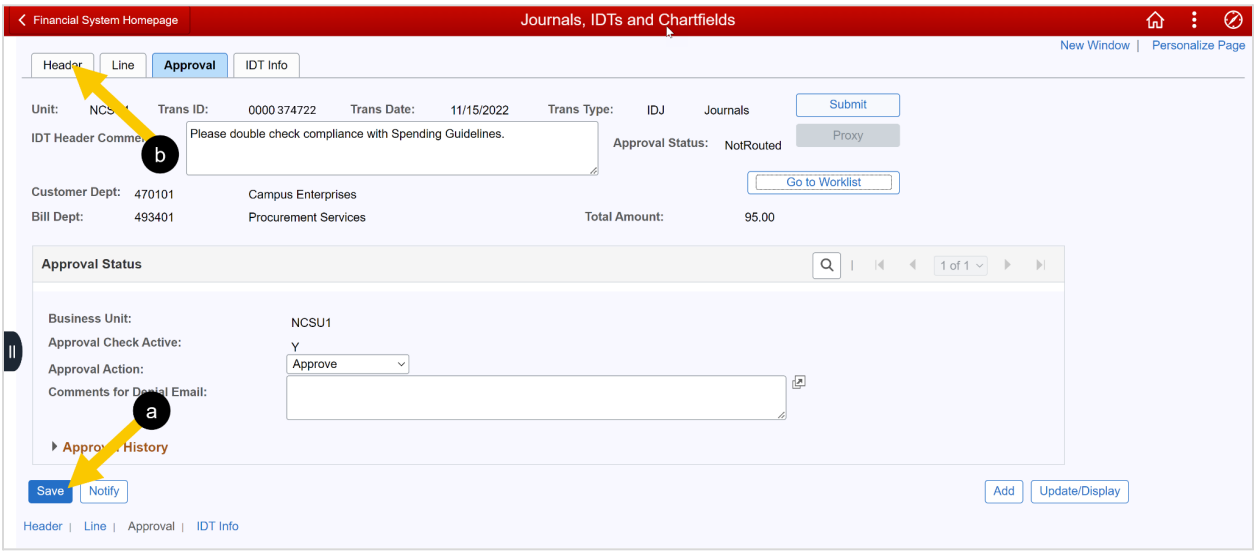
1. Click on the **Approval** tab.



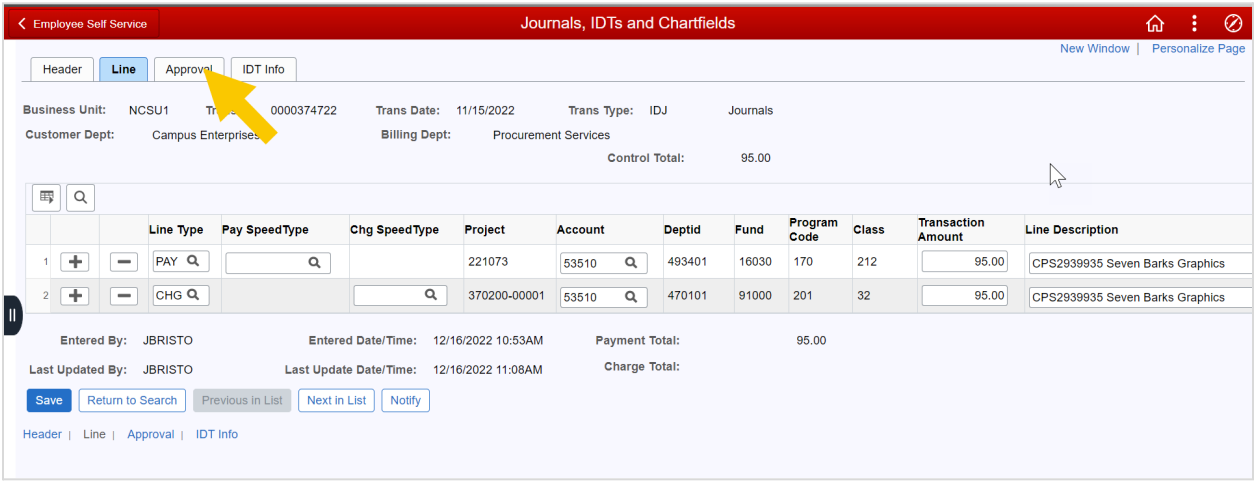
2. Review the IDT information displayed on this page. If any changes are needed:

    a. Click on the **Save** button to save your changes.

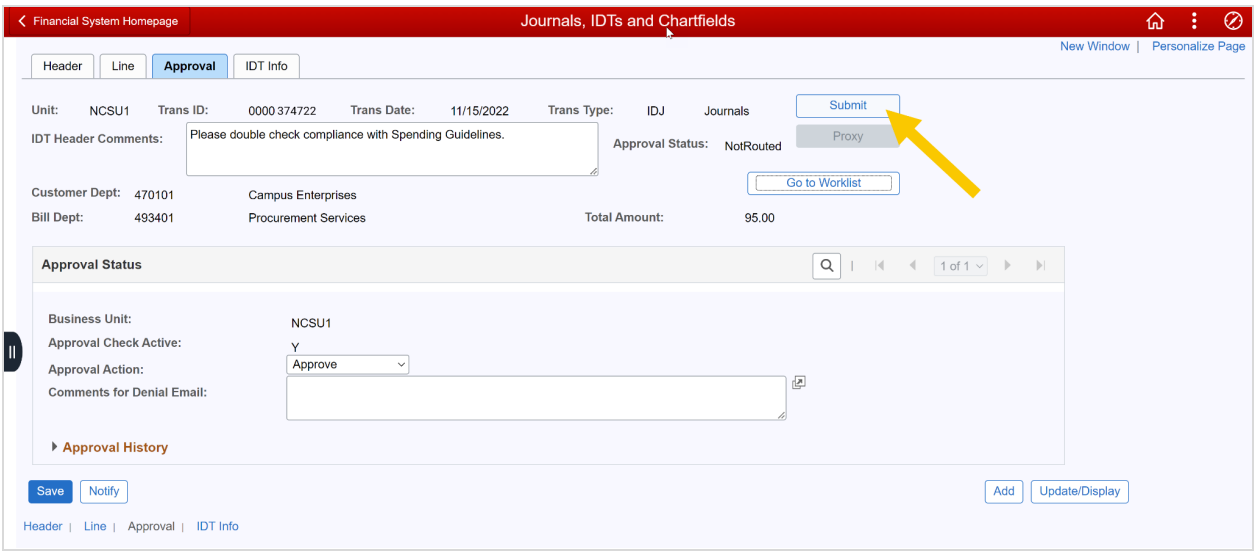
    b. Click on the **Header** tab to return to the IDT Entry page and make any necessary changes.



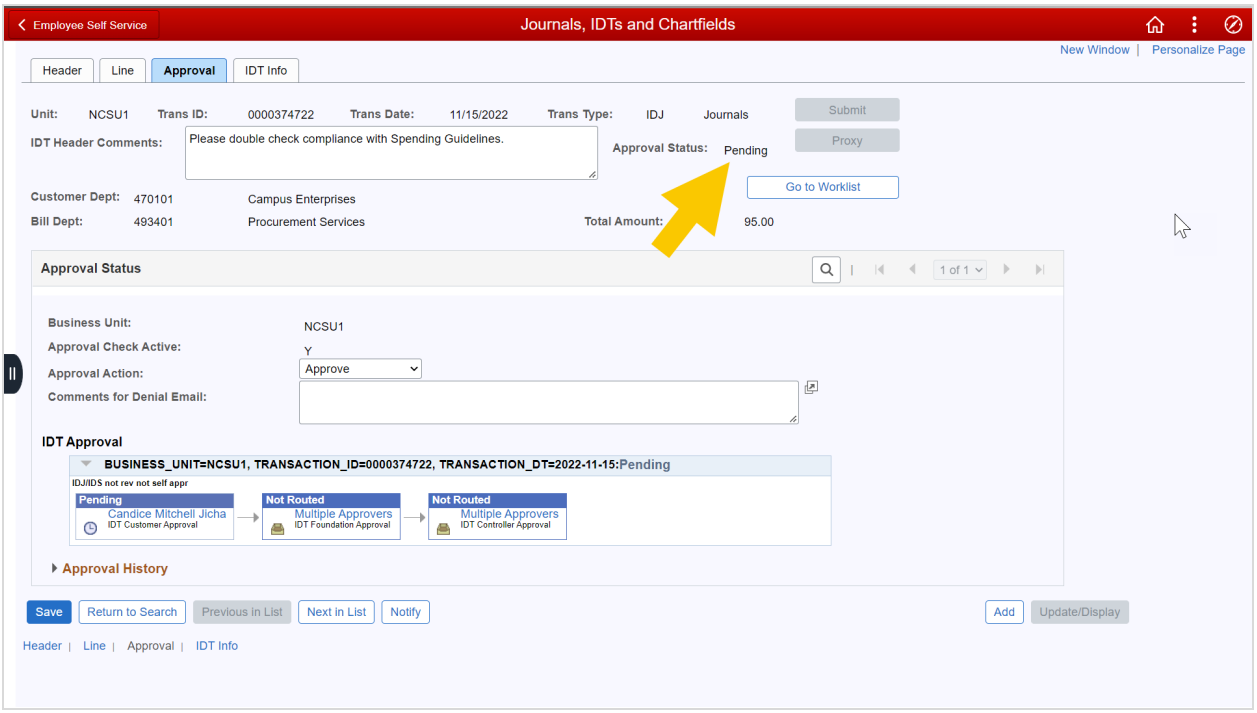
3. When you are ready to approve the IDT, click on the **Approval** tab.



4. At this point, the IDT will have an Approval Status of **Not Routed**. Click on the **Submit** button to route the IDT for approval.



5. The **Approval Status** will change to **Pending**.



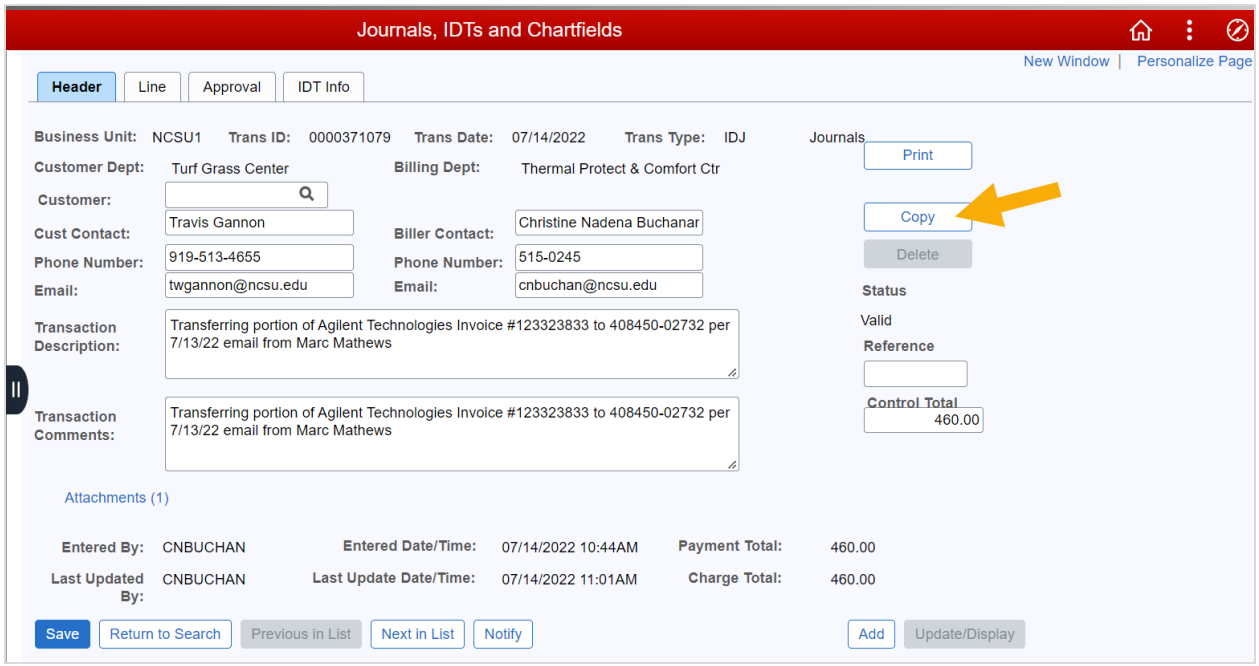
6. Once the IDT is approved by the customer, it will be routed to the Controller's Office for final approval.

Creating a Refund/Credit

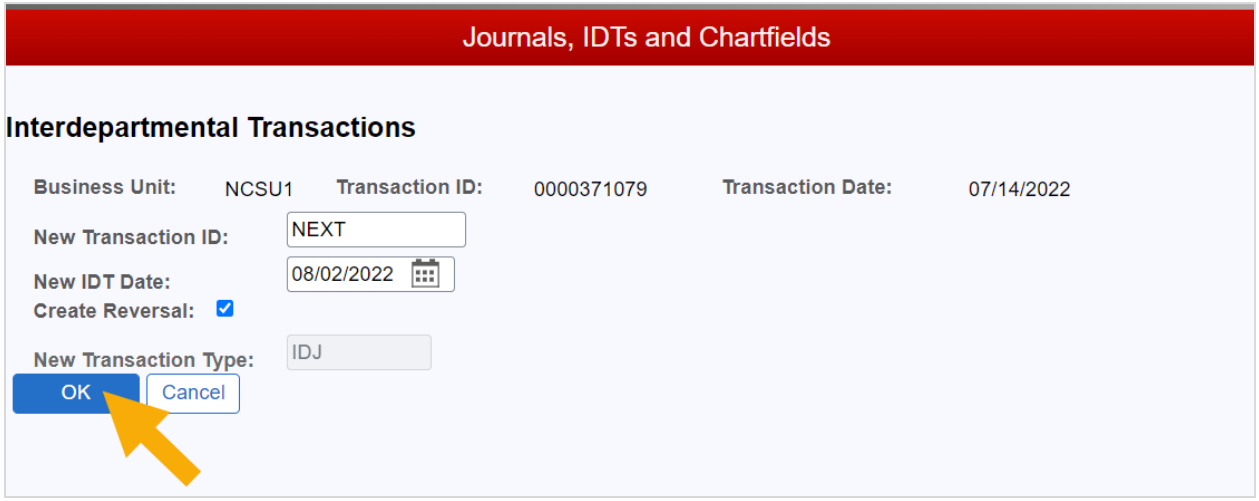
Only staff with **Transaction Creator** can create an IDT as a refund/credit.

INSTRUCTIONS

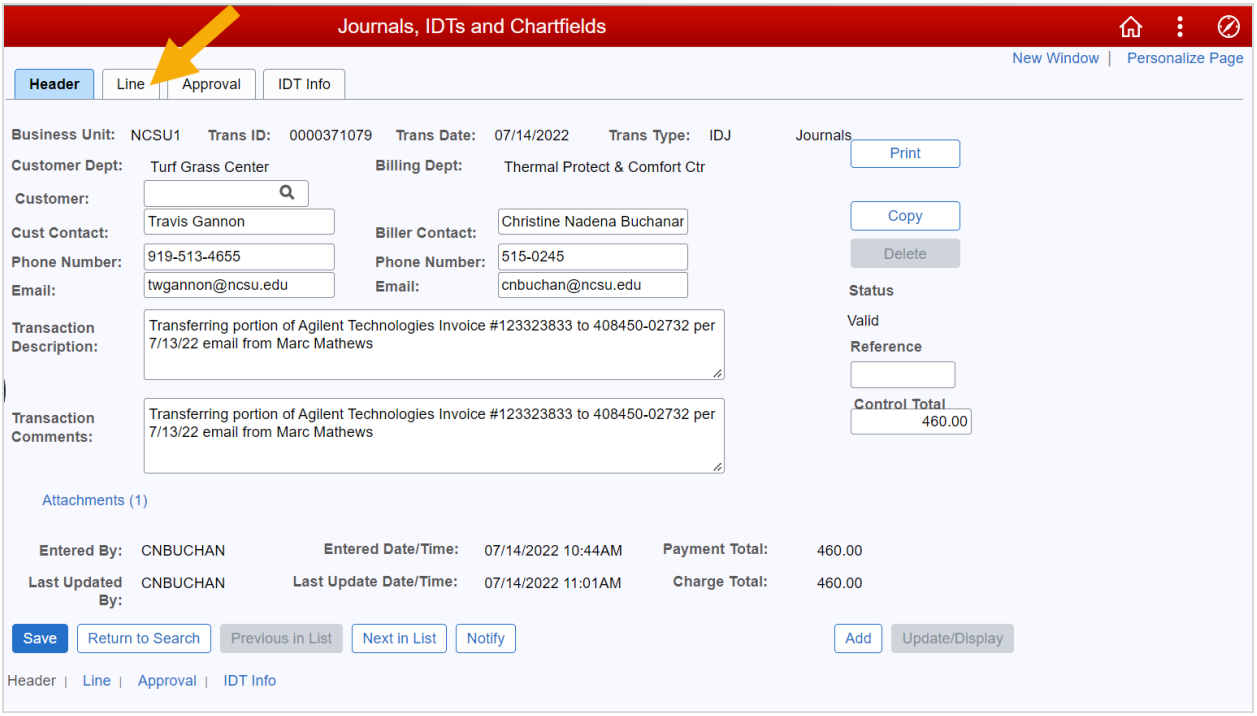
1. Open the original IDT.
2. Click on the **Copy** button.



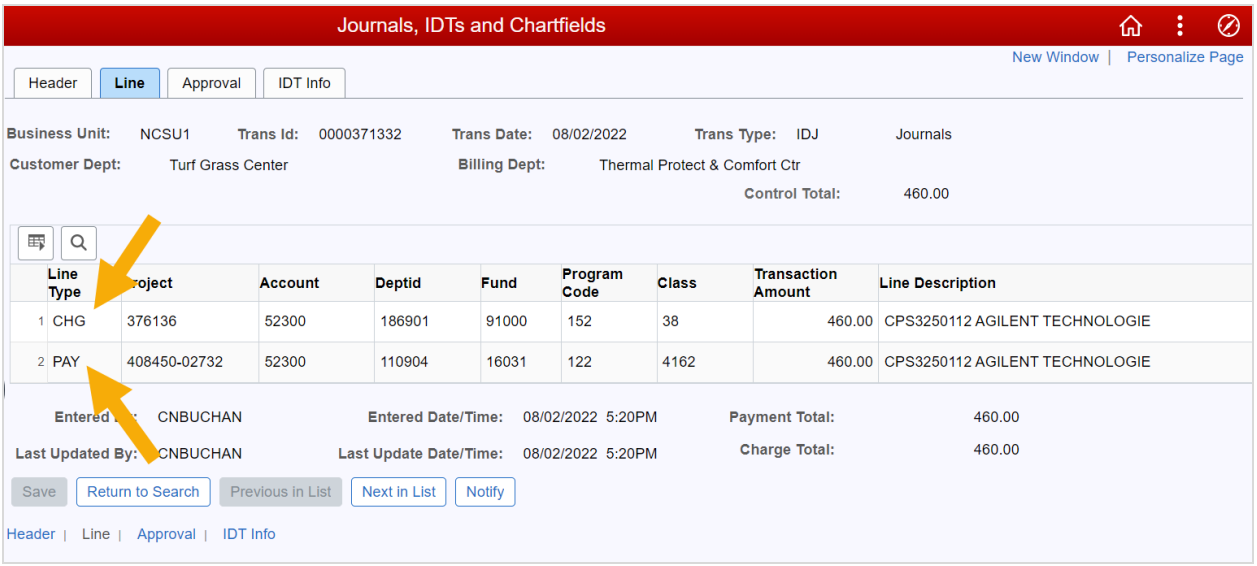
3. In the next page, check the **Create Reversal** box.
4. Click on **OK**.



5. A new IDT will appear. Click on the **Line** tab.

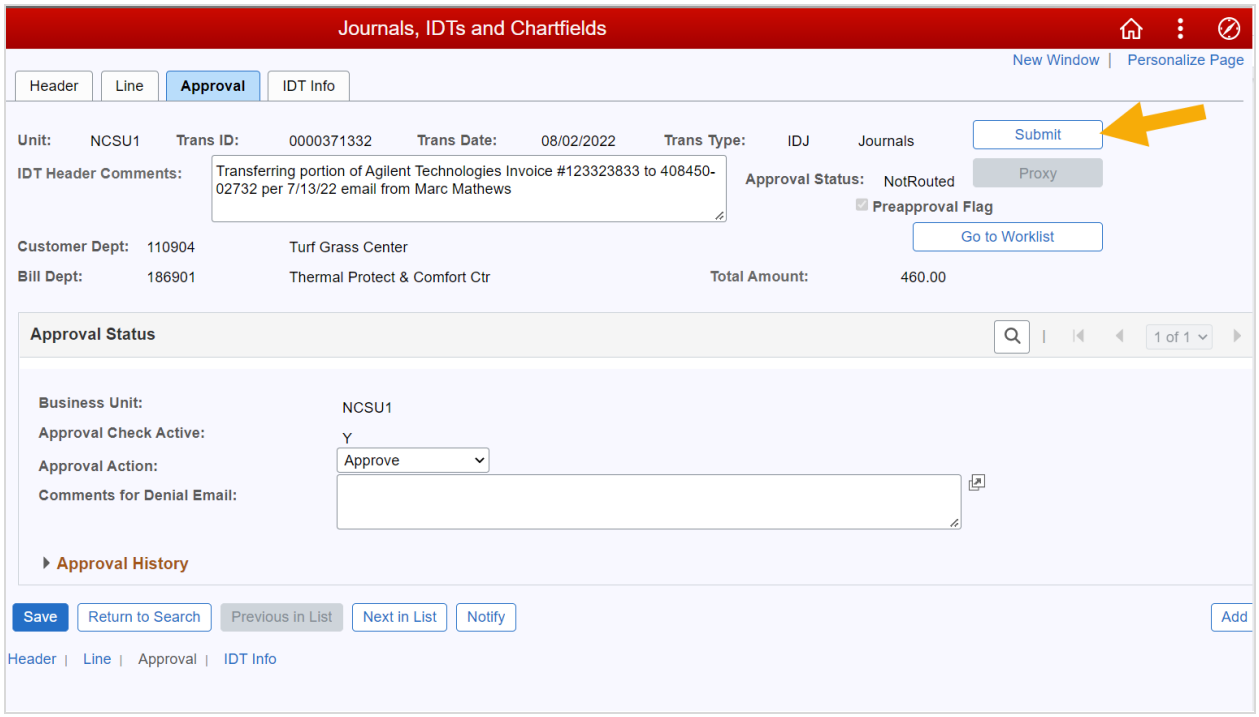


6. Notice that:
    a. The original PAY line is now the CHG line.
    b. The original CHG line is now the PAY line.



7. Click on any line that does not need to be reversed, refunded or credited. This will allow you to remove or add a line. Adjust amounts, if needed.

8. Click on **Submit.**



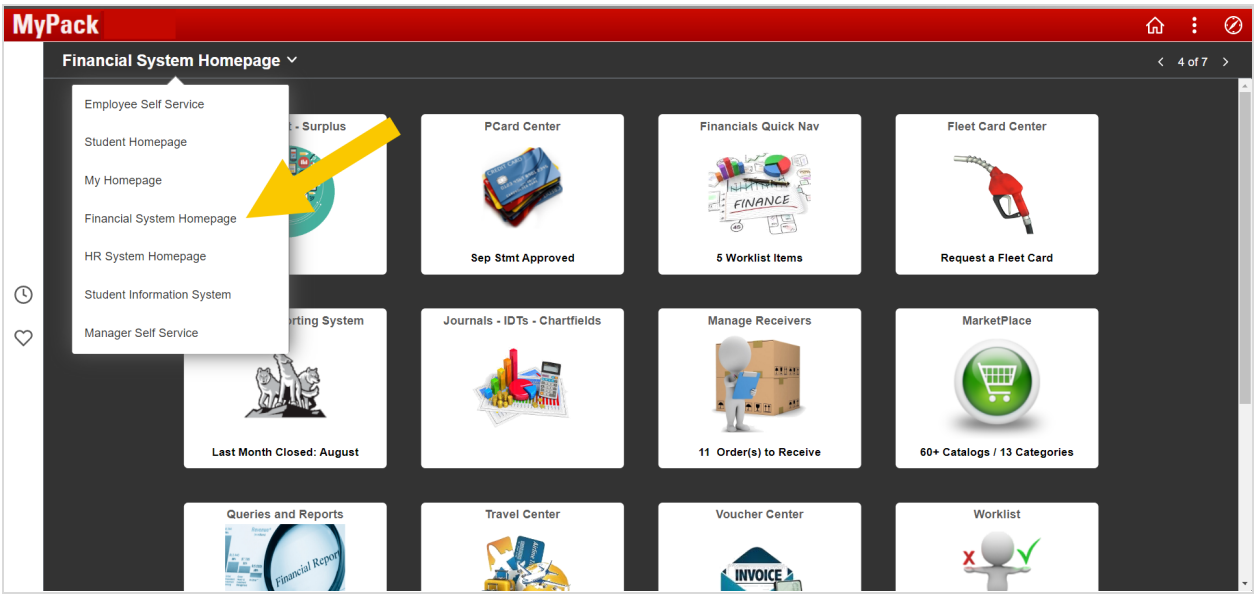
The IDT will be self-approved.

Viewing IDTs by Transaction ID

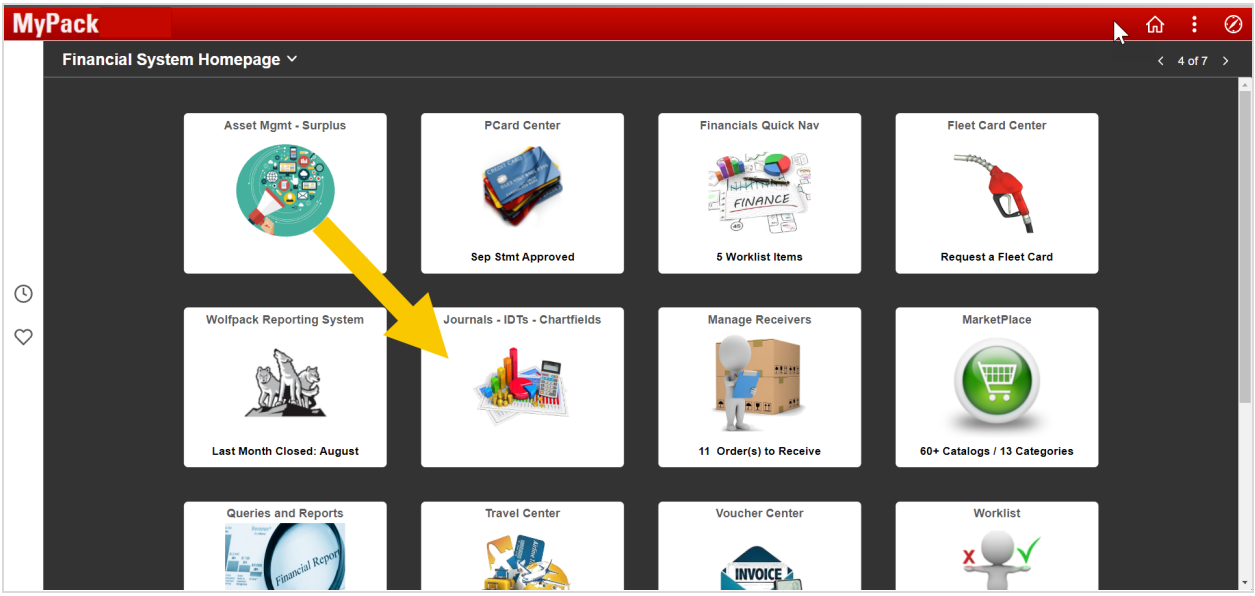
Only staff with **Transaction Creator** or **Transaction Approver** can search for an IDT.

INSTRUCTIONS

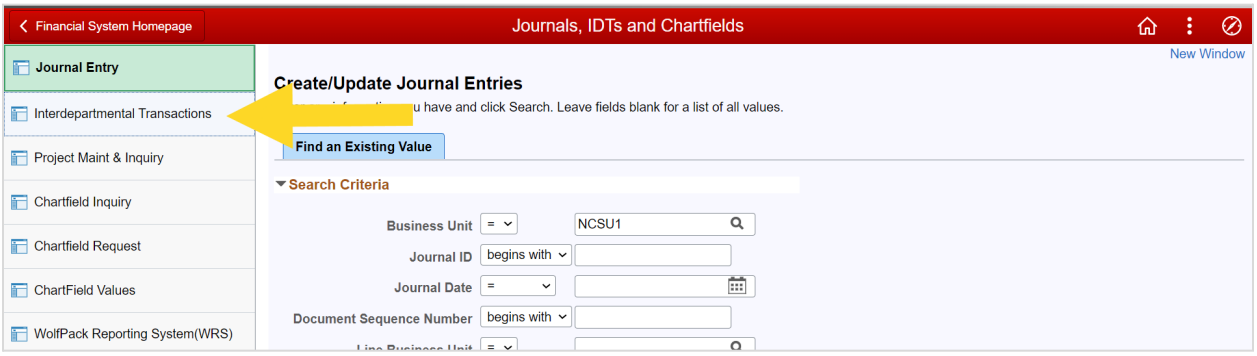
1. Navigate to **MyPack Portal**.
2. Select **Financial System Homepage**.



3. Click on the **Journals - IDTs - Chartfields** tile.



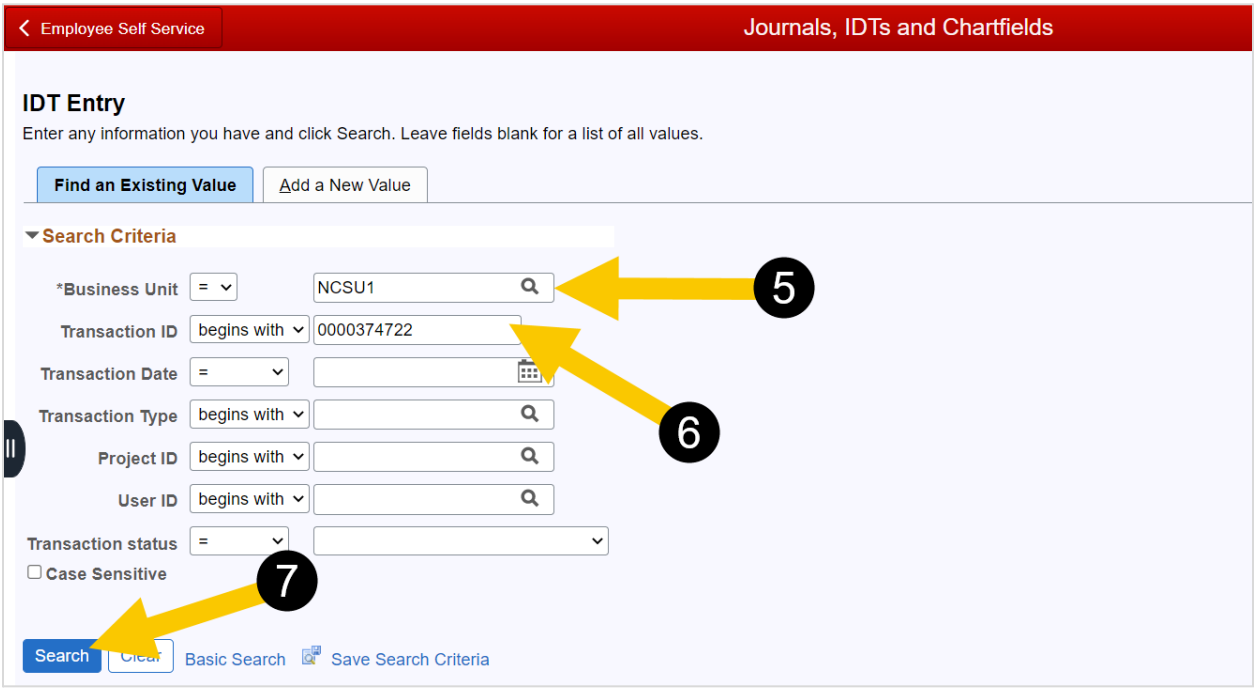
4. Click on **Interdepartmental Transactions**.



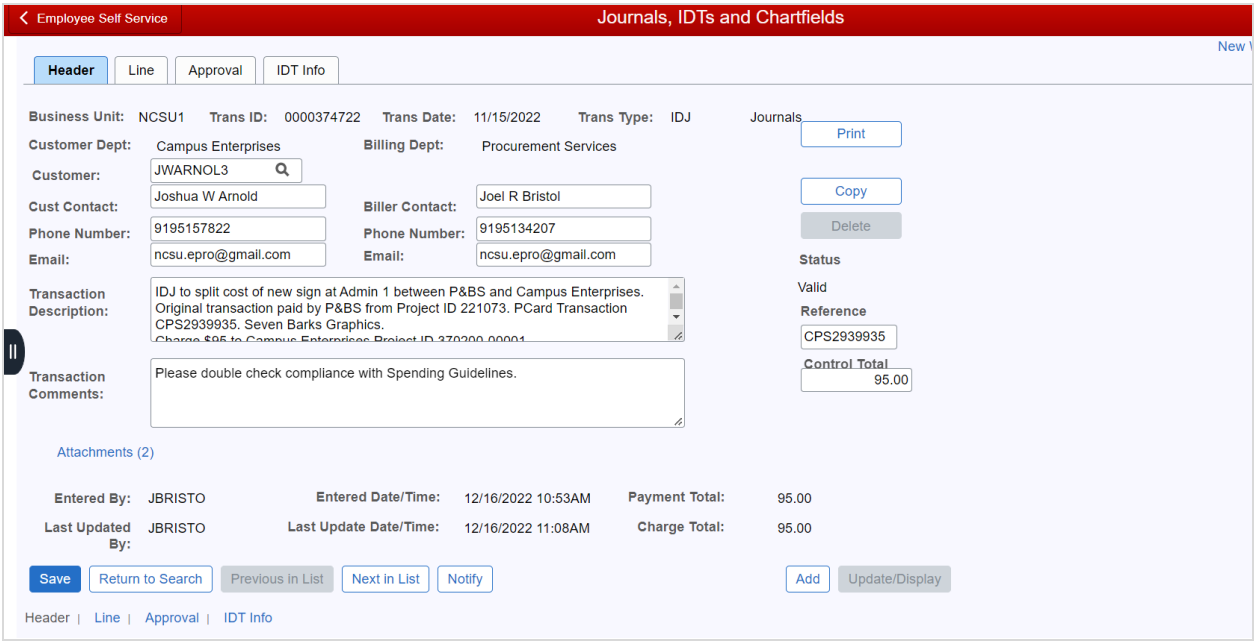
5. Verify that the Business Unit is **NCSU1**.

6. Enter any available criteria, such as **Transaction ID**, **Transaction Date**, **Transaction Type**, **Project ID**, or **User ID**.

7. Click on the **Search** button.

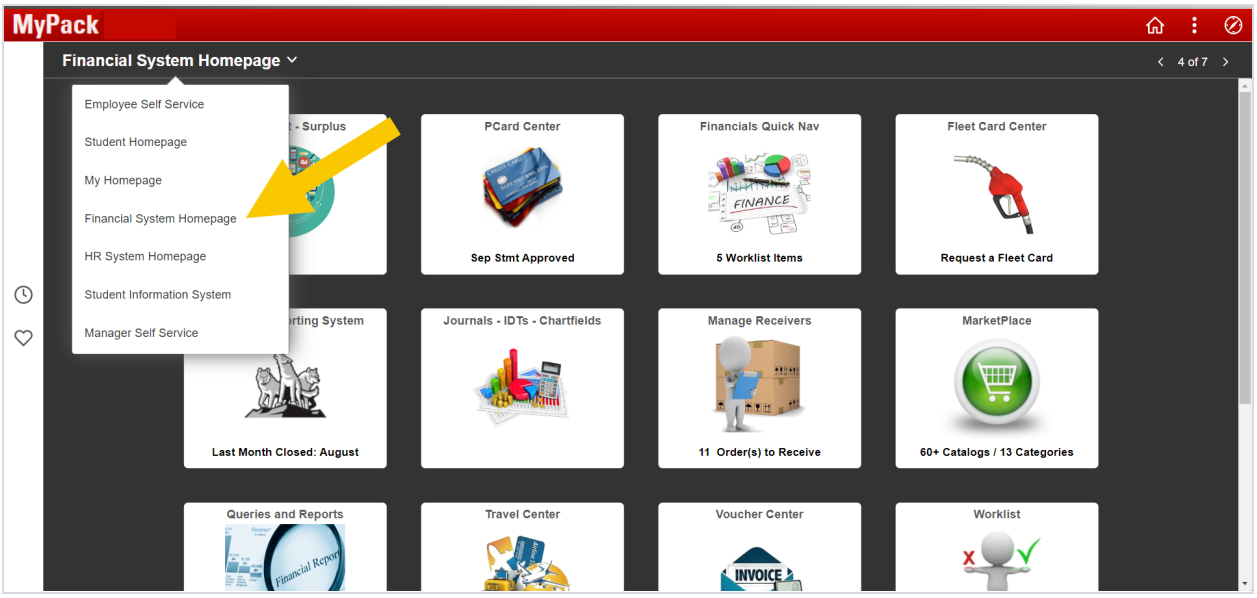


The IDT will be displayed.

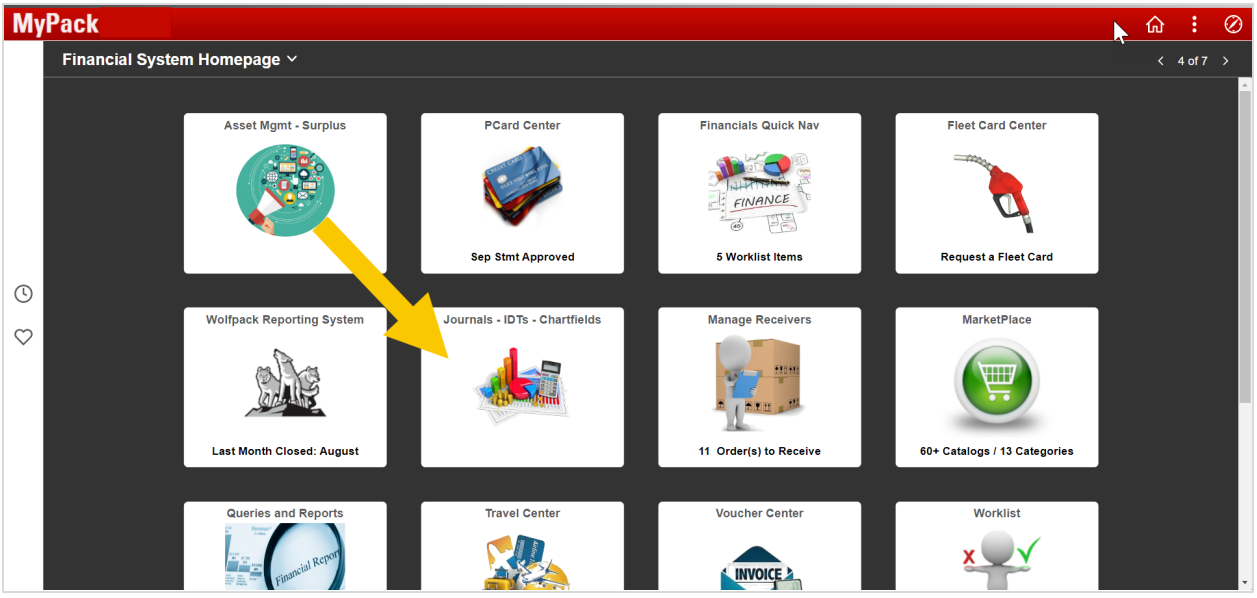


Viewing IDTs by Status

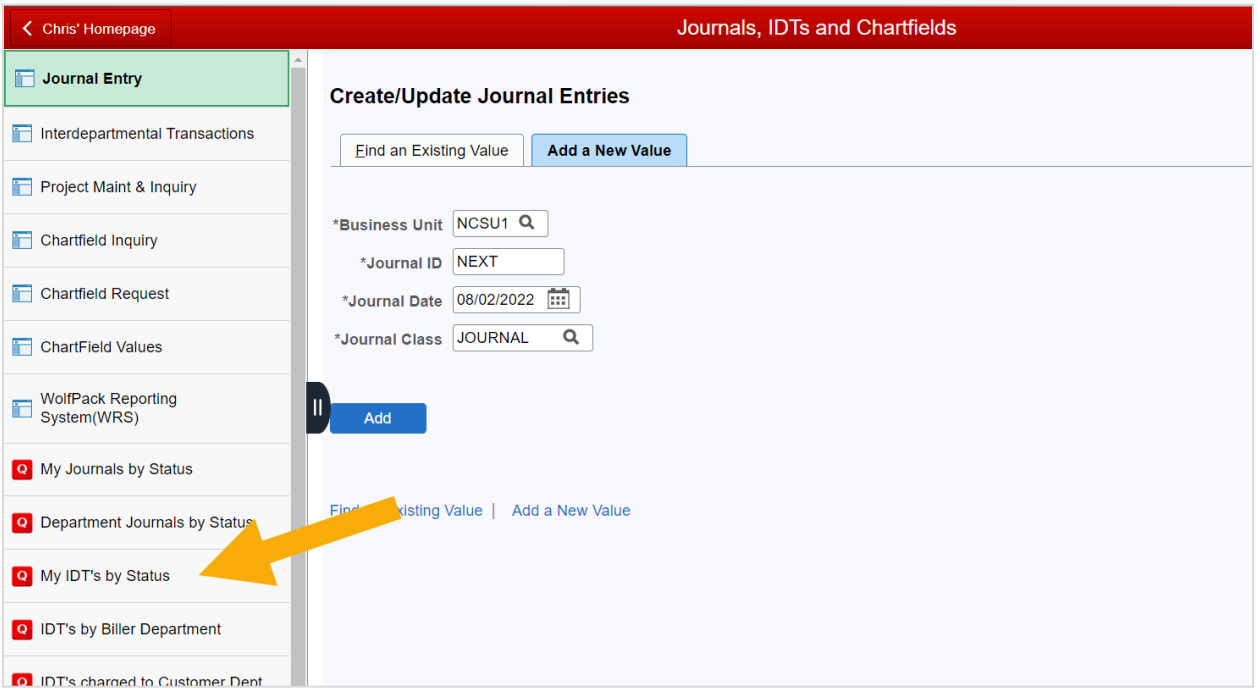
1. Navigate to **MyPack Portal**.
2. Select **Financial System Homepage**.



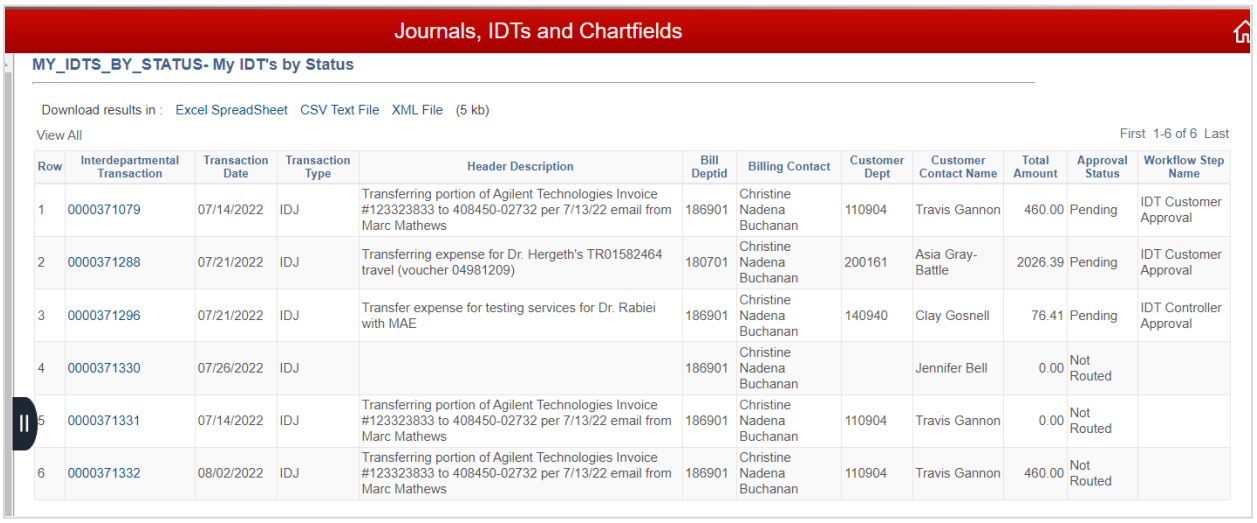
3. Click on the **Journals - IDTs - Chartfields** tile.



4. Click on **My IDTs by Status.**



5. Select the needed IDT from the list.



Row	Interdepartmental Transaction	Transaction Date	Transaction Type	Header Description	Bill Deptid	Billing Contact	Customer Dept	Customer Contact Name	Total Amount	Approval Status	Workflow Step Name
1	0000371079	07/14/2022	IDJ	Transferring portion of Agilent Technologies Invoice #123323833 to 408450-02732 per 7/13/22 email from Marc Mathews	186901	Christine Nadena Buchanan	110904	Travis Gannon	460.00	Pending	IDT Customer Approval
2	0000371288	07/21/2022	IDJ	Transferring expense for Dr. Hergeth's TR01582464 travel (voucher 04981209)	180701	Christine Nadena Buchanan	200161	Asia Gray-Battle	2026.39	Pending	IDT Customer Approval
3	0000371296	07/21/2022	IDJ	Transfer expense for testing services for Dr. Rabiei with MAE	186901	Christine Nadena Buchanan	140940	Clay Gosnell	76.41	Pending	IDT Controller Approval
4	0000371330	07/26/2022	IDJ		186901	Christine Nadena Buchanan		Jennifer Bell	0.00	Not Routed	
5	0000371331	07/14/2022	IDJ	Transferring portion of Agilent Technologies Invoice #123323833 to 408450-02732 per 7/13/22 email from Marc Mathews	186901	Christine Nadena Buchanan	110904	Travis Gannon	0.00	Not Routed	
6	0000371332	08/02/2022	IDJ	Transferring portion of Agilent Technologies Invoice #123323833 to 408450-02732 per 7/13/22 email from Marc Mathews	186901	Christine Nadena Buchanan	110904	Travis Gannon	460.00	Not Routed	

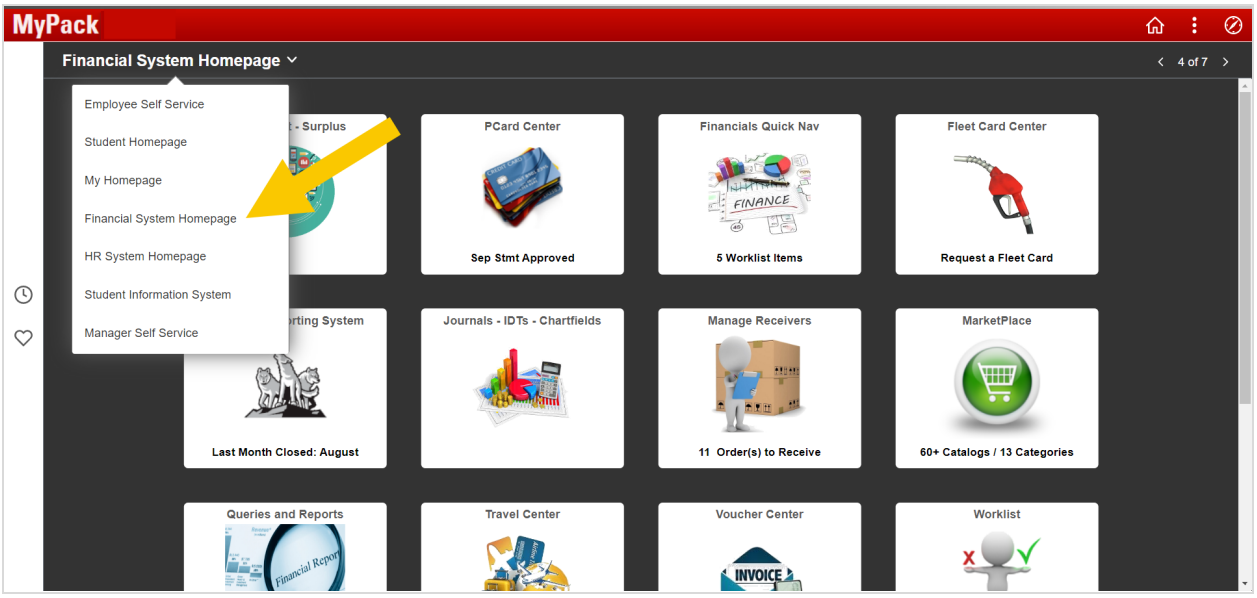
6. Refer to the IDT Status Description table next for details on each status.

IDT Status Description

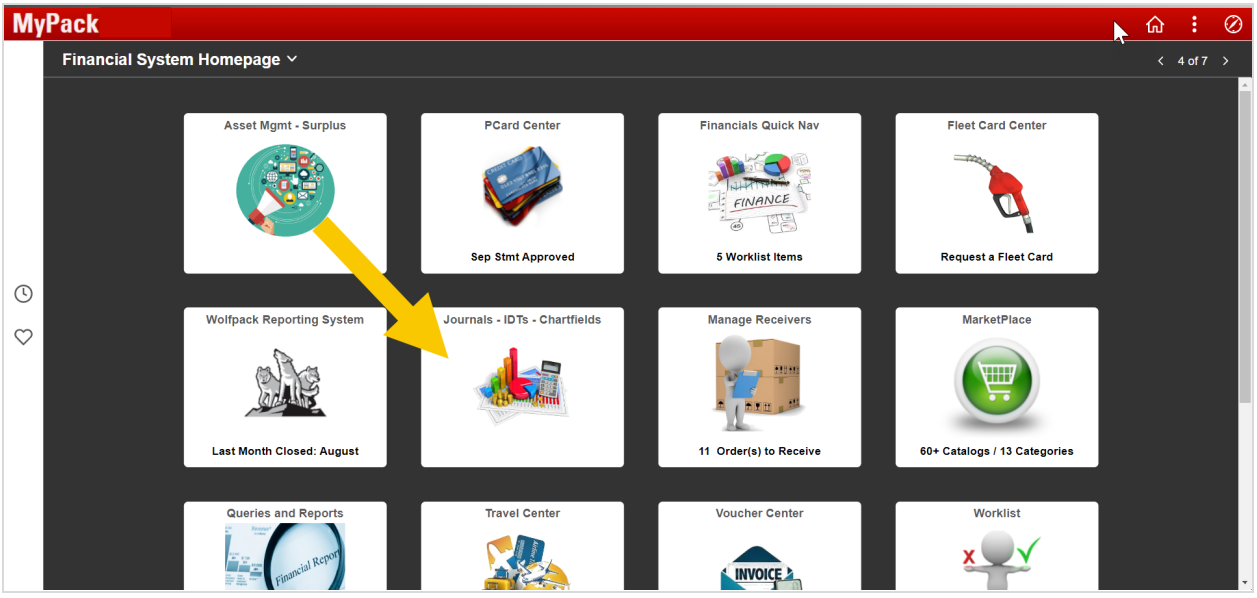
STATUS	DESCRIPTION
Pending	The IDT has been created and is waiting for approval.
Not Routed	The IDT is in draft mode.
Error	There is an error that needs to be corrected before being approved.
New	The IDT has been created but not submitted by the originator.
Valid	The IDT has been submitted by the originator. Once it is approved by the customer and by the Controller's Office, it will be journalized and posted to the General Ledger during the nightly batch process. Look for it in WRS on the following business day. The status will change to posted once it is approved by the customer.
Posted	The journal has been created, posted to the General Ledger and reflected in WRS.

Viewing IDTs by Biller Department

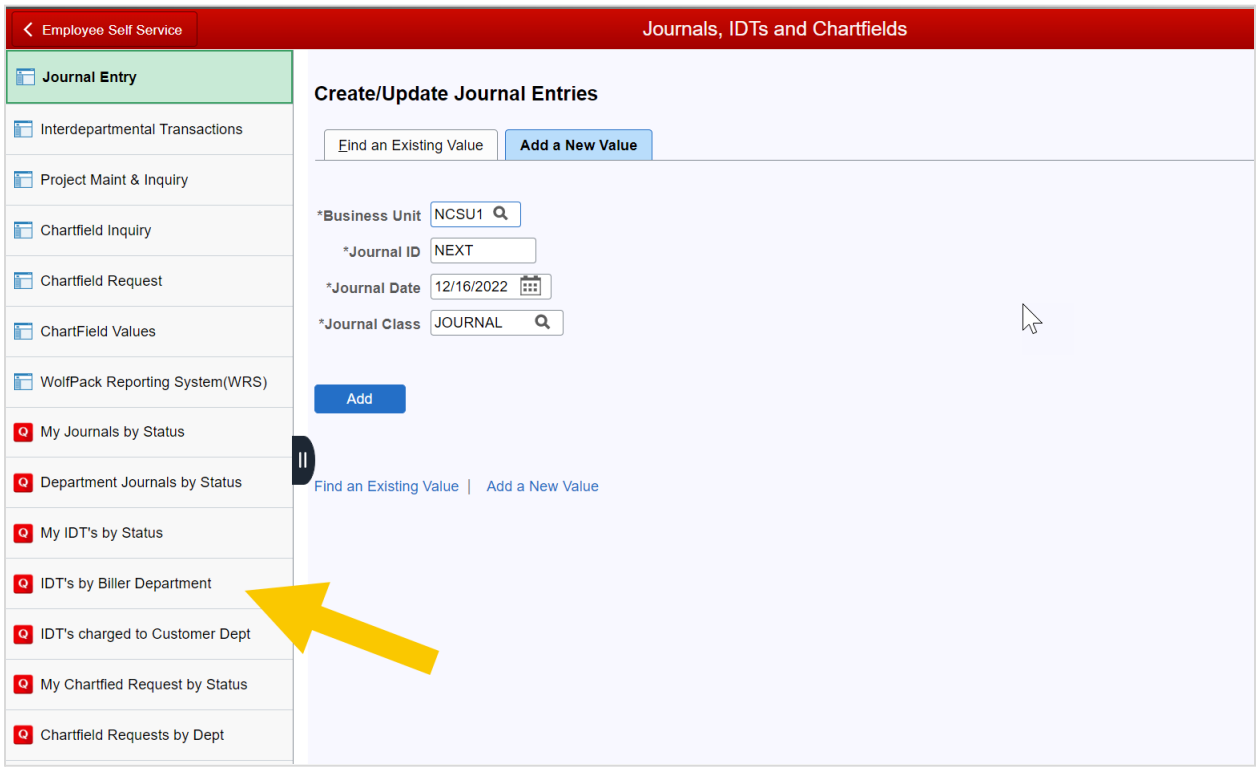
1. Navigate to **MyPack Portal**.
2. Select **Financial System Homepage**.



3. Click on the **Journals - IDTs - Chartfields** tile.

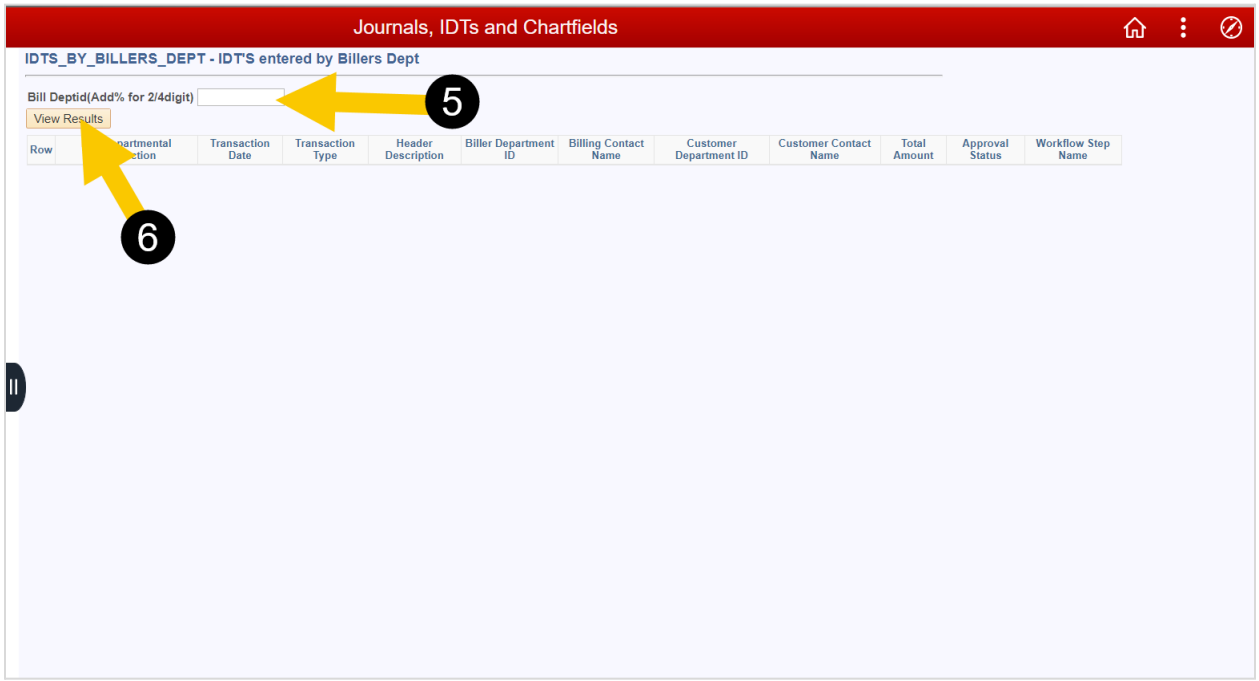


4. Click on **IDT's by Biller Department**.

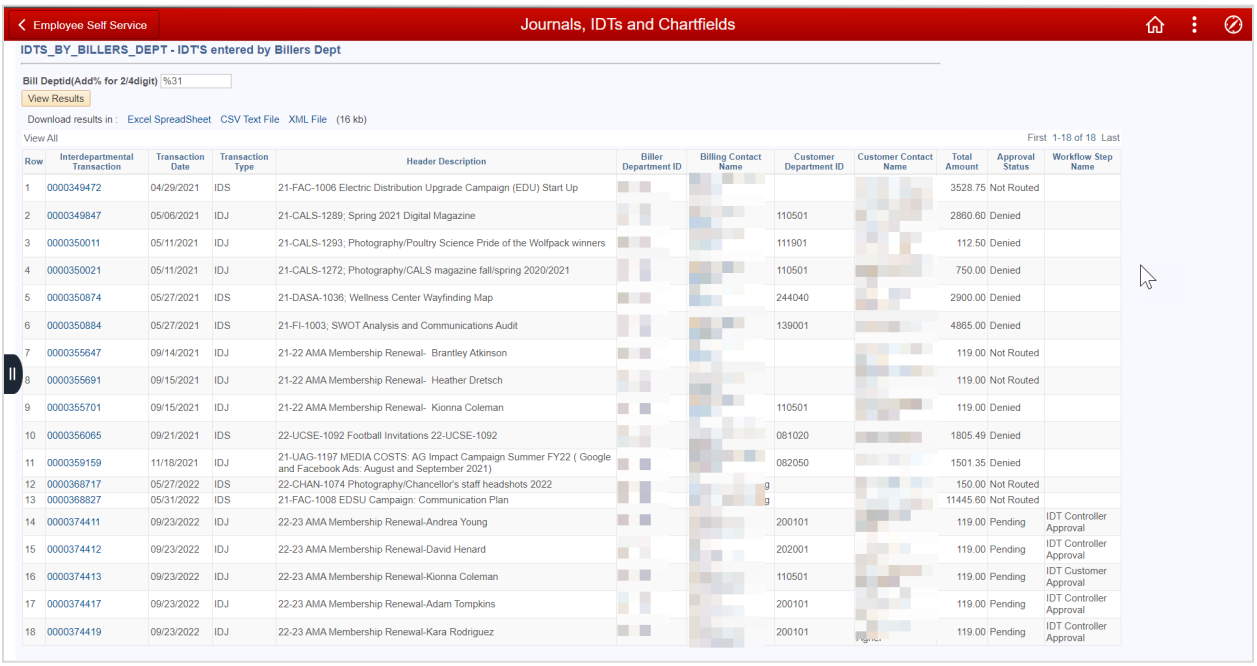


5. Enter the billing department's **OUC** (Department ID).

6. Click on **View Results**.



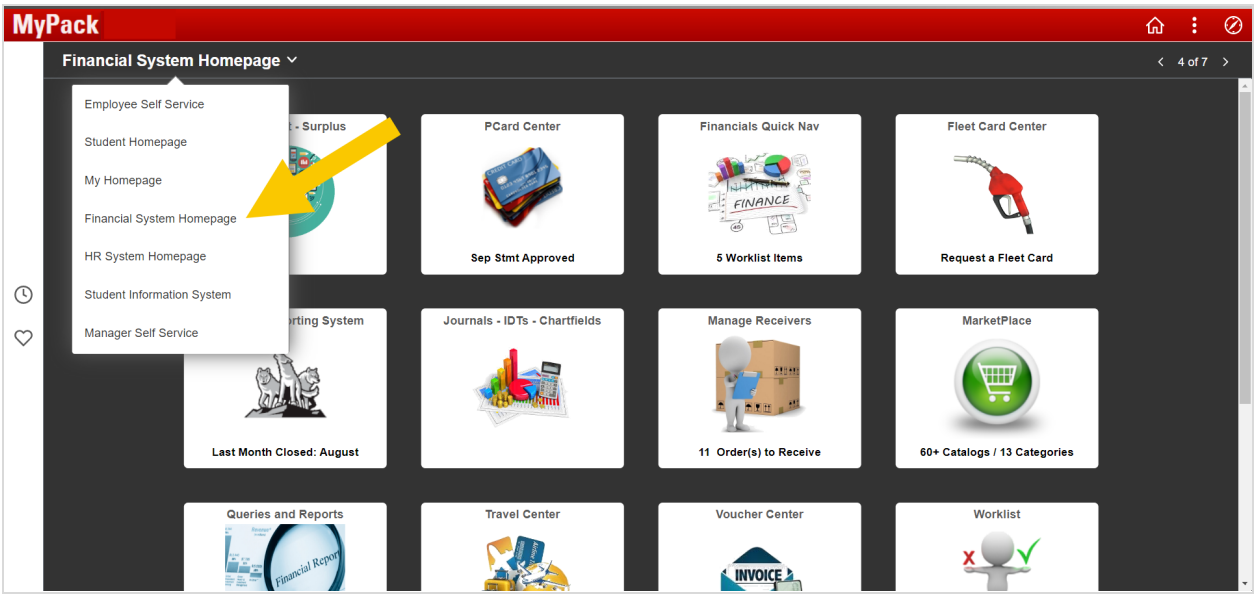
All department's IDTs that were ever created by the biller department will be listed in the next page.



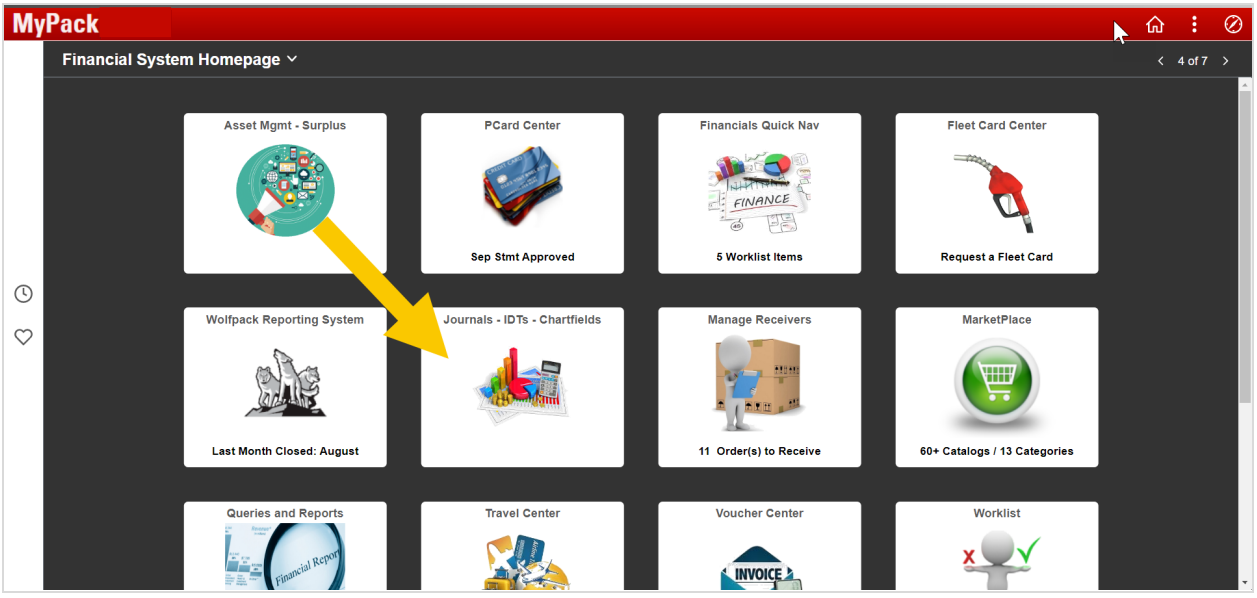
Row	Interdepartmental Transaction	Transaction Date	Transaction Type	Header Description	Biller Department ID	Billing Contact Name	Customer Department ID	Customer Contact Name	Total Amount	Approval Status	Workflow Step Name
1	0000349472	04/29/2021	IDS	21-FAC-1006 Electric Distribution Upgrade Campaign (EDU) Start Up					3528.75	Not Routed	
2	0000349847	05/06/2021	IDJ	21-CALS-1289; Spring 2021 Digital Magazine			110501		2860.60	Denied	
3	0000350011	05/11/2021	IDJ	21-CALS-1293; Photography/Poultry Science Pride of the Wolfpack winners			111901		112.50	Denied	
4	0000350021	05/11/2021	IDJ	21-CALS-1272; Photography/CALS magazine fall/spring 2020/2021			110501		750.00	Denied	
5	0000350874	05/27/2021	IDS	21-DASA-1036; Wellness Center Wayfinding Map			244040		2900.00	Denied	
6	0000350884	05/27/2021	IDS	21-FI-1003; SWOT Analysis and Communications Audit			139001		4865.00	Denied	
7	0000355647	09/14/2021	IDJ	21-22 AMA Membership Renewal- Brantley Atkinson					119.00	Not Routed	
8	0000355691	09/15/2021	IDJ	21-22 AMA Membership Renewal- Heather Dretsch					119.00	Not Routed	
9	0000355701	09/15/2021	IDJ	21-22 AMA Membership Renewal- Kionna Coleman			110501		119.00	Denied	
10	0000356065	09/21/2021	IDS	22-UCSE-1092 Football Invitations 22-UCSE-1092			081020		1805.49	Denied	
11	0000359159	11/18/2021	IDJ	21-UAG-1197 MEDIA COSTS: AG Impact Campaign Summer FY22 (Google and Facebook Ads. August and September 2021)			082050		1501.35	Denied	
12	0000368717	05/27/2022	IDS	22-CHAN-1074 Photography/Chancellor's staff headshots 2022					150.00	Not Routed	
13	0000368827	05/31/2022	IDS	21-FAC-1008 EDSU Campaign: Communication Plan					11445.60	Not Routed	
14	0000374411	09/23/2022	IDJ	22-23 AMA Membership Renewal-Andrea Young			200101		119.00	Pending	IDT Controller Approval
15	0000374412	09/23/2022	IDJ	22-23 AMA Membership Renewal-David Henard			202001		119.00	Pending	IDT Controller Approval
16	0000374413	09/23/2022	IDJ	22-23 AMA Membership Renewal-Kionna Coleman			110501		119.00	Pending	IDT Customer Approval
17	0000374417	09/23/2022	IDJ	22-23 AMA Membership Renewal-Adam Tompkins			200101		119.00	Pending	IDT Controller Approval
18	0000374419	09/23/2022	IDJ	22-23 AMA Membership Renewal-Kara Rodriguez			200101		119.00	Pending	IDT Controller Approval

Viewing IDTs by Customer Department

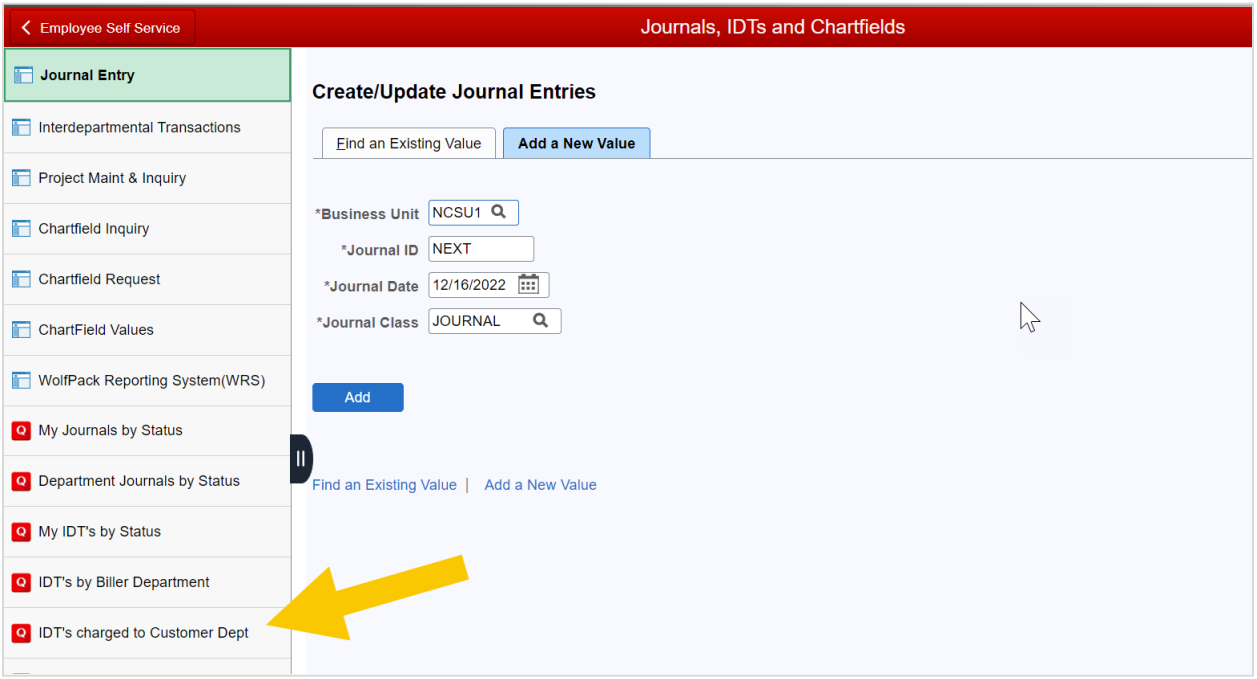
1. Navigate to **MyPack Portal**.
2. Select **Financial System Homepage**.



3. Click on the **Journals - IDTs - Chartfields** tile.



4. Click on **IDT's charged to Customer Dept**.



5. Enter the department's **OUC**.

6. Click on **View Results**.

The IDTs for that department will be displayed.

Approving an IDT

The responsible role for approving IDTs is the *Transaction Approver*. The Biller always initiates the IDT. Denied IDTs always route back to the Biller.

Transaction Approvers will be notified when a journal has been submitted and added to the approval workflow.

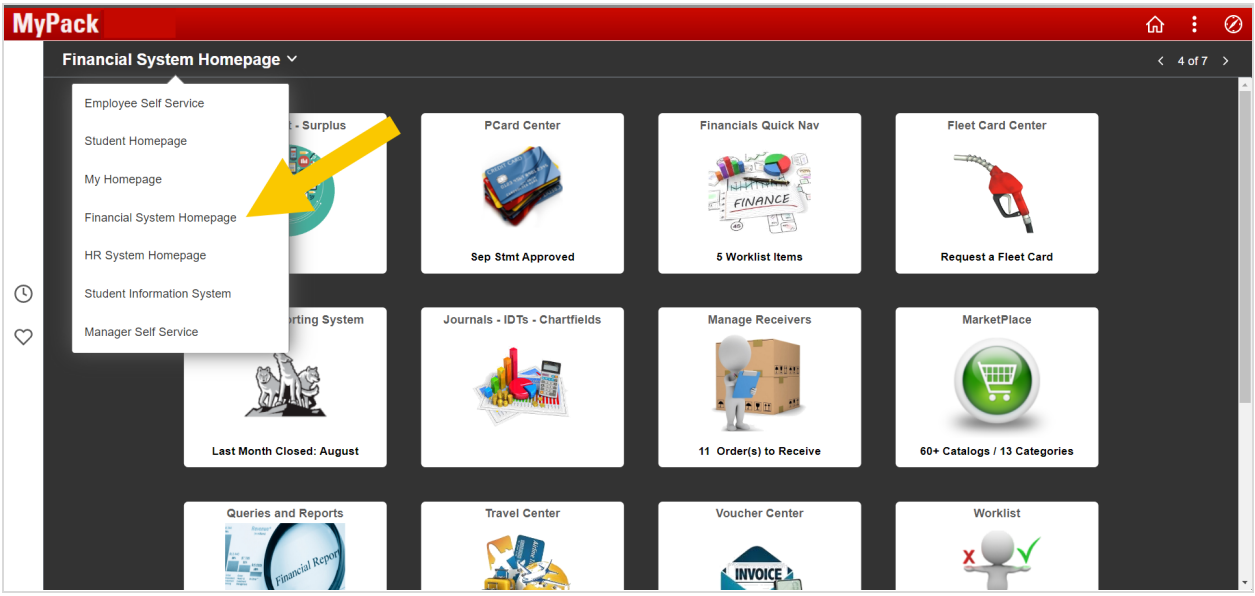
There are a number of ways to access the journal to be approved:

1. IDT's by Biller Department
2. IDT's charged to Customer Dept
3. My IDT's by Status
4. Worklist

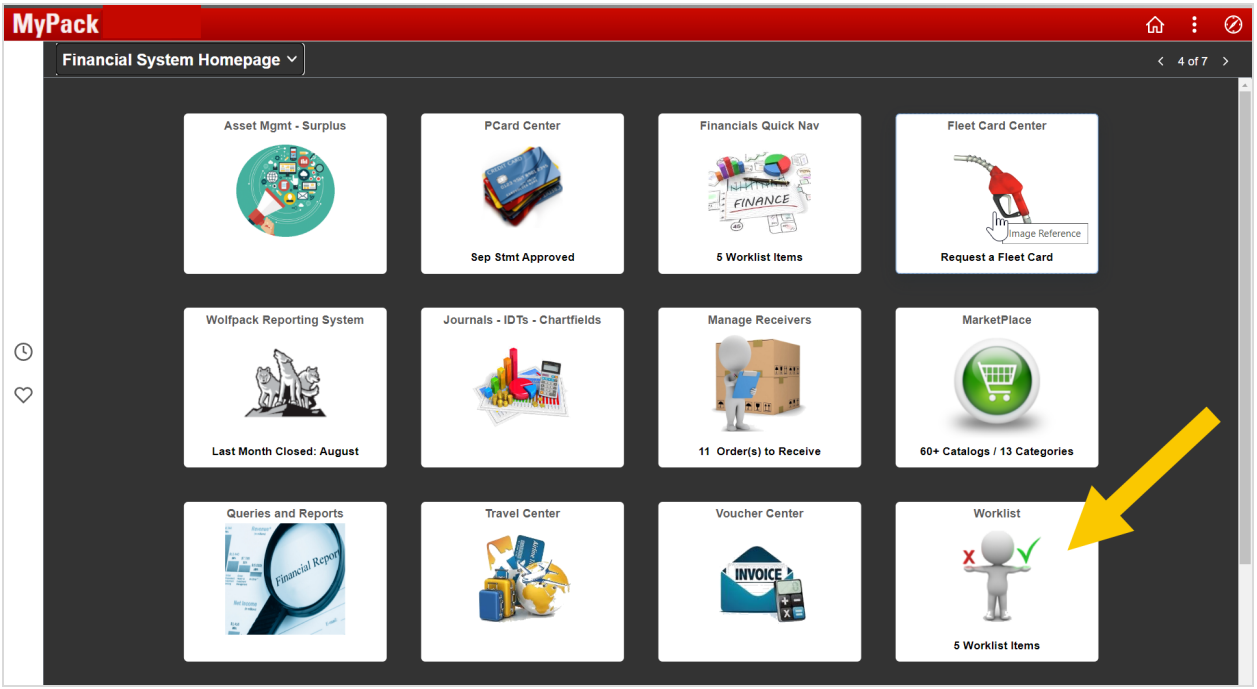
For purposes of this example, we will access the IDT through the **Worklist**.

INSTRUCTIONS

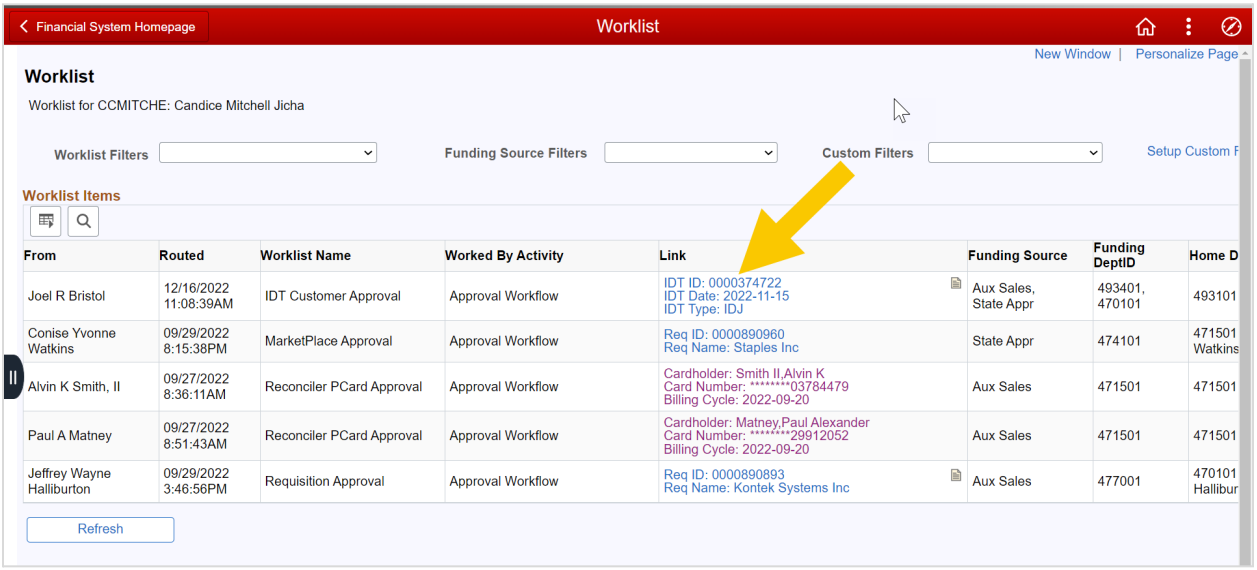
1. Navigate to **MyPack Portal**.
2. Select **Financial System Homepage**.



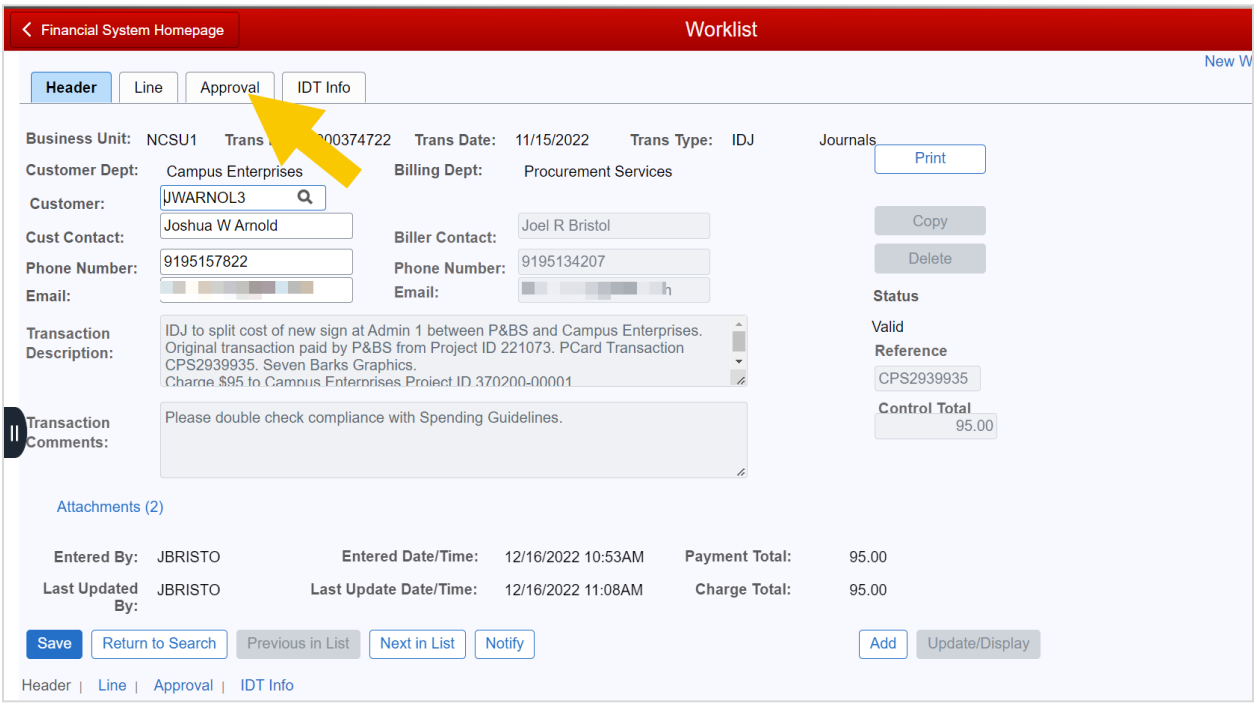
3. Click on the **Worklist** tile.



4. Click on the journal to be approved.

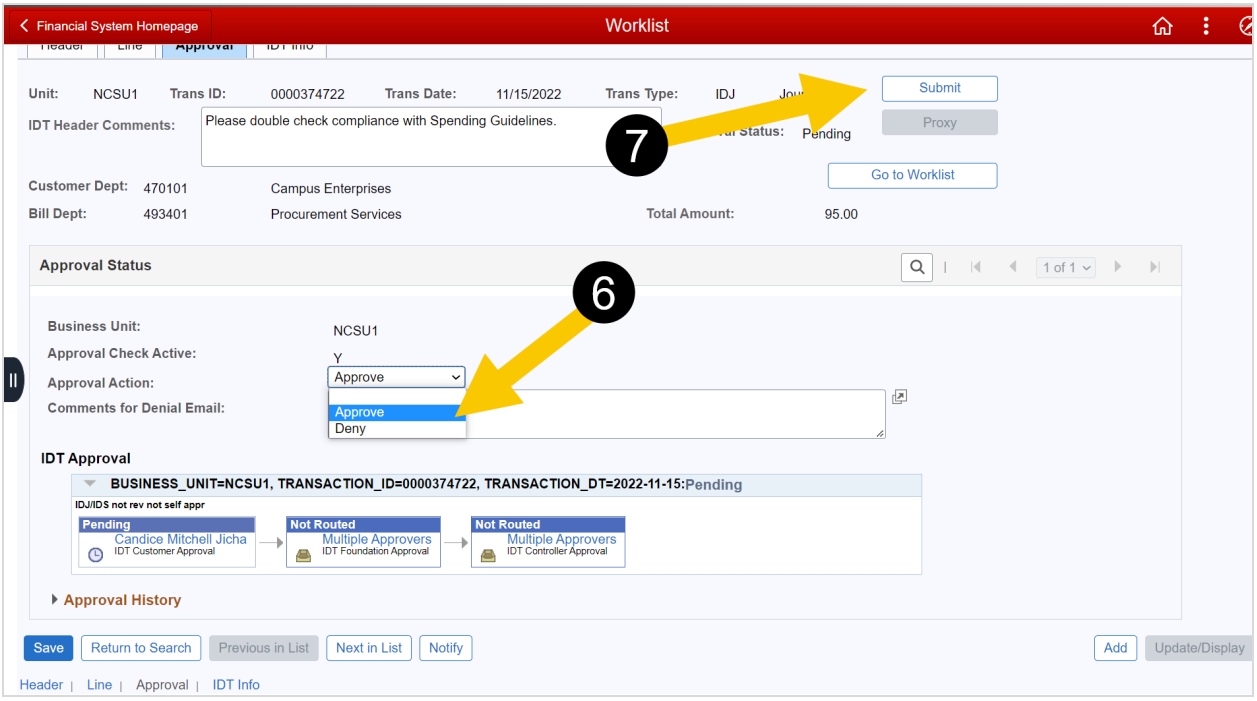


5. Click on the **Approval** tab. This tab is only available to those who have approval authority.

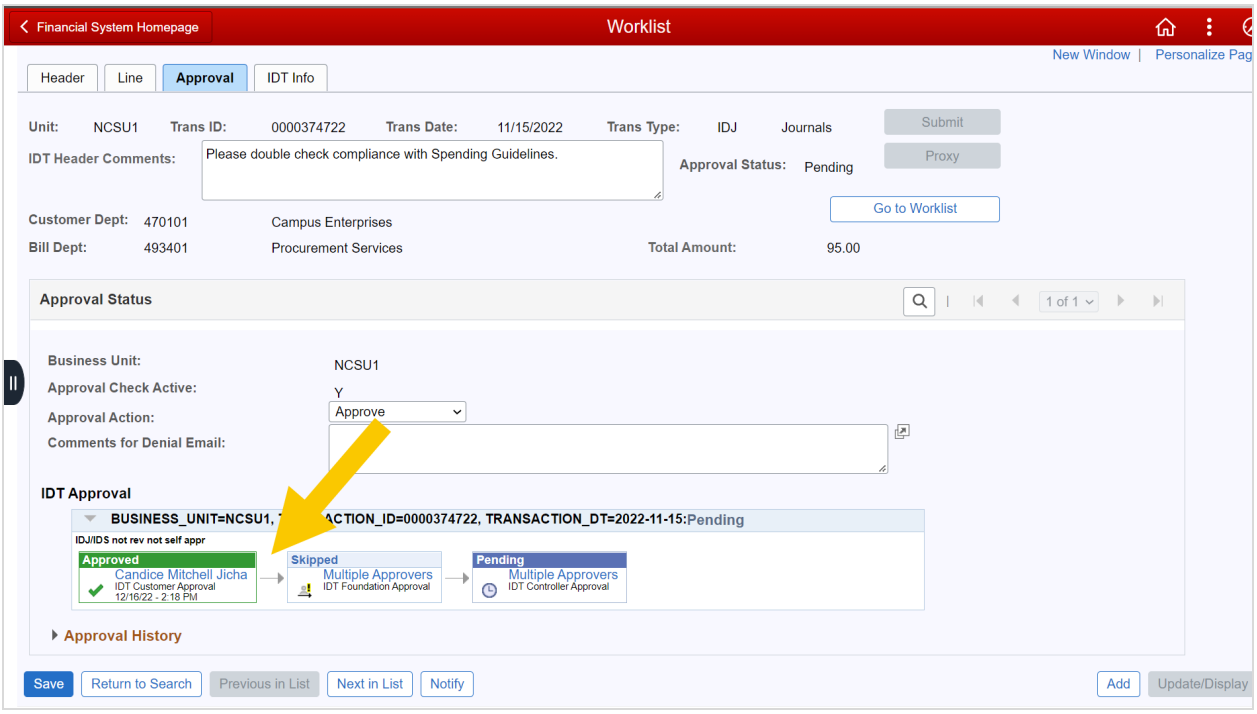


6. Click on the **Approval Action** menu and choose the appropriate action. For this example, we will select **Approve**.

7. Click on **Submit**.



The IDT has been approved. It will now be routed to the remaining levels of approval.



CHAPTER 3: Best Practices

1. USE THE APPROPRIATE IDT (IDJ OR IDS)

When creating interdepartmental journals, make sure to use the appropriate interdepartmental journal: IDJ or IDS.

- IDJs are used to move funds between Department IDs/OUCs or to allocate, reclassify or correct prior expenses or revenues.
- IDSs are used to reflect internal sales and services.

2. ENSURE THAT THE BILLER SIDE IS "PAY" AND THE CUSTOMER SIDE IS "CHG"

The biller always initiates the IDT. The biller side (i.e. credit side) is PAY and the customer side (i.e. debit side) is CHG.

3. RESOLVE INTERDEPARTMENTAL ENTRY ERRORS IN A TIMELY MANNER

If there are interdepartmental entry errors, the status will be *E.* Entry errors must be resolved before the interdepartmental journal can be approved.

4. DO NOT USE TRANSFER CODES ON IDS TRANSACTIONS

Transfer codes, which are 58497 and 40997, are never allowed on IDS transactions.

5. USE THE ORIGINAL EXPENSE OR REVENUE ACCOUNT TO CORRECT TRANSACTIONS

Transactions that require correction or sharing should use the original expense or revenue account number on both sides of the transactions.

6. UPLOAD SUPPORTING DOCUMENTATION TO ALL IDTs

While not required for posting, attaching documentation to Interdepartmental Journal entries is a best practice, always observing the university's Data Security Guidelines. Along with a good long description and completion of reference information for each line, attached documentation is readily available and enables reviewers and future users of the Financial System to have access to the full picture of what the journal is about.

7. ENSURE THAT LEDGER 5 CUSTOMERS ARE ON THE OCA LIST

All Ledger 5 customers must be on the OCA list of approved service centers. If a customer is not on the approved list, email Cost Analysis and ask whether this particular case is an exception.

8. REFERENCE THE ORIGINAL TRANSACTION, WHEN APPROPRIATE

When allocating, reclassifying or correcting previous entries, it is a best practice to reference the original transaction so that the movement of funds can be traced from origination to final classification in the Financial System.

CHAPTER 4: Resources

Resource	Notes
Chart of Accounts	> Expenses > Revenues
Finance Division Knowledge Base	If you ever had questions about university business processes, state compliance regulations, or finance guidelines or topics (think PCard, MarketPlace, financial reporting, etc.) and didn't know who or where to go for an answer, you know how frustrating that might be. The Finance Division Knowledge Base offers campus customers easy access to answers to their questions and is available 24 hours a day, seven days a week.
Finance Basics Guide	This guide offers an introduction to accounting, an overview of the Financial System, basic accounting principles and chart of accounts and reporting.
Spending Guidelines	This guide has been developed to help employees become knowledgeable of the rules, regulations and precedents that have been put in place to ensure that wise spending decisions are made at all times.
Trust Fund Guidelines	These guidelines assist faculty and staff in understanding what trust funds are and how they are accounted for, regulated and applied.