

Procedure: Journal Voucher Request, Approval, and Execution	Policy: Journal Voucher Management		Number: GP1500.1
	() Complete Revision () Partial Revision (X) New	Supersedes:	Page: Page 1 of 21

Overview of Procedure

A key component to ensuring grant compliance during the implementation to close-out phase is to guarantee that Journal Vouchers (JVs) that move expenditures and revenues between ABC Codes are compliant with the terms of the grant agreement and applicable federal OMB Circulars for grants awarded prior to December 26, 2014 and 2 C.F.R. Part 200 for grants awarded on or after 12/26/14 through a formal compliance review and approval process.

Procedure Details

JVs may be initiated by the Grant Program Manager (GPM), Grant Compliance Monitor (GCM) or the Grant Budget Analyst (GBA). JV's must be reviewed and approved by both the GPM and the Grants Compliance Office (GCO) to determine compliance with all the terms and conditions of the grant BEFORE the JV is executed except as noted during the fiscal year end close period. In addition, if the JV is determined to require a budget amendment requiring grantor approval, such approval must be formally procured BEFORE the JV is executed. Upon approval from all relevant authorities, the GBAs will enter the JV in the Advantage Financial system.

The Office of Grant Fiscal Services (GFS) and the Office of General Accounting both have the authority to fully execute JVs as well as the Facilities Office. However, General Accounting shall process JVs that impact grant funds only in limited circumstances, and shall not execute JVs that create an Expense Budget Override. Facilities shall not execute JVs that impact grant funds. These unique situations are described near the end of this document in the "Special Circumstances" section.

Procedure Steps

Review and Approval of Journal Vouchers

The Procedure Steps refer to the *Journal Voucher Approval* form which is described in greater detail below including the persons responsible for completing the sections of the form. The Grant Program Manager (GPM) in the steps below refers either to a school principal or designee, or central office program manager or designee.

RESPONSIBLE POSITION	Step	ACTION TAKEN
GPM / GBA	1	<p>Identify the need for the movement of expenses via a JV. If initiated by the GPM, confer with the GBA regarding the need for the JV and have the GBA begin processing the Journal Voucher Approval form.</p> <p>The GBA or the GCM may identify the need for a JV and begin processing the Journal Voucher Approval form as well. The need for the JV should be clearly explained on the form to include “what”, “why” and “how” at a minimum and the amounts by major object moving between ABC Codes.</p> <p><u>JV Compliance Log</u></p> <p>The GBA may identify Compliance JVs at this time. Log Compliance JVs in the Compliance JV log. Compliance JVs for inclusion or exclusion on the JV Compliance Log are defined as follows:</p> <ul style="list-style-type: none"> • Regardless of who initiated the JV Approval Form, if it’s the result of an error that needs to be corrected or else there could be an audit finding, then it’s a compliance JV. • If the JV was initiated by the GCM, the assumption is that it’s a Compliance JV unless the GBA is otherwise informed. • JV’s that are processed to correct an earlier JV error is a Compliance JV. • JVs that effectuate a plan of action, such as Closing JVs or the blended summer model, are not compliance JVs in the sense that those JVs are intentional planned acts of compliance and not mistakes that were discovered and are being corrected. <p>The GBA will complete the appropriate sections of the Journal Voucher Approval form and proceed with GPM and GFS review as described.</p>

RESPONSIBLE POSITION	Step	ACTION TAKEN
GPM	2	<p>Review the Journal Voucher Approval form. The review shall consist of a determination that the JV is consistent with the grant agreement and applicable federal OMB Circulars for grants awarded prior to 12/26/14 and 2 C.F.R Part 200 for grants awarded on or after 12/26/14 with particular emphasis on assuring that the JV does not violate the “Supplement, Not Supplant” condition of the grant, if applicable; the expenses were incurred within the grant period; and the expenses are necessary, reasonable and allocable.</p> <p>The GPM may need to confer with the GBA to ensure that both parties understand the nature and purpose of the JV request.</p> <p>If the JV is determined to be non-compliant, attempt to resolve the compliance issues with all concerned parties, including the GCO. It’s possible the JV may be deemed non-compliant and may not be able to be made compliant and will not be allowed to be executed.</p> <p>If the JV is deemed to meet the required compliance tests, complete the appropriate sections of the Journal Voucher Approval form, electronically sign the form, and e-mail it as follows:</p> <ol style="list-style-type: none"> 1. If the GPM originates the JV it should be emailed to the GBA and then from the GBA to the Director, GFS for review with all supporting documents including screen print of the JV from Advantage attached. 2. If the GBA originates the JV, the GBA will email it to the Director, GFS with all supporting documents including screen print of the JV from Advantage attached, for review prior to submitting to the GPM 3. If the GCM originates the JV it should be emailed to the GBA and then to the Director, GFS for review with all supporting documents including screen print of the JV from Advantage attached. <p>If a GPM refuses to sign a compliant JV Approval Form, the Chief of Grant Development and Compliance must be notified immediately. If a GPM refuses to respond to repeated requests to sign the JV Approval Form, the Director of GFS will notify the Chief of OGDC, typically between 1 and 2 weeks of the original request to the GPM.</p>

RESPONSIBLE POSITION	Step	ACTION TAKEN
Director, GFS	3	<p>The Director GFS will review the JV to ensure that the description is clear and complete. The Director, GFS will either send an email request for additional information OR approve the JV and return it to the GBA who will forward via email to the GCM.</p> <p>The Director shall approve or reject the JV by signing the Form. If approved, the Director shall forward the JV Approval Form and backup to the GCM.</p> <p>At this time the Director will also advise the GBA of Compliance JVs that need to go onto the Grant Compliance JV Log.</p> <p>The Director will produce a Compliance JV Report on the second Monday of each month (the next business day; if Monday falls on a holiday), for the Director, GCO review. The report will be produced cumulatively for each fiscal year.</p> <p>The GCO Executive Director will review and indicate if any compliance JVs appear to be missing. Assuming the report is complete; the GCO shall forward the Report to the Chief, OGDC on the second Friday of each month (the next business day; if Friday falls on a holiday).</p>
GCM	4	<p>Review the Journal Voucher Request form. The review shall consist of a determination that the JV is consistent with the grant agreement and applicable OMB Circulars for grants awarded prior to 12/26/14 and 2 C.F.R Part 200 for grants awarded on or after 12/26/14, with particular emphasis on assuring that the JV does not violate the “Supplement, Not Supplant” condition of the grant, if applicable; the expenses were incurred within the grant period; and that the expenses are necessary, reasonable and allocable.</p> <p>The GCM may need to confer with the GPM and GBA to ensure a full understanding of the nature and purpose of the JV request.</p>
GCM	5	<p>If the JV is determined to be non-compliant, attempt to resolve the compliance issues with all concerned parties. It’s possible that the JV may be deemed non-compliant and may not be able to be made compliant and will not be allowed to be executed. The Executive Director of the GCO shall make the final determination of compliance.</p> <p>If the JV is deemed to meet the required compliance tests, complete the appropriate sections of the Journal Voucher Approval form, electronically sign the form, and e-mail it to the GBA in GFS for entry in the Advantage Financial System.</p>

RESPONSIBLE POSITION	Step	ACTION TAKEN
GBA	6	<p>If the JV is prepared as a result of an initial JV entry error, then the GBA enters the JV information in the Compliance Tracking Log.</p> <p>GBA enters GFS JVs in the Advantage Financial System and, when complete, forwards the electronic form to the PFA attesting if there are any issues such as the original amounts listed that have changed, etc., and that the JV has been entered into Advantage and is ready for final review.</p> <p><u>JV Uploads</u></p> <p>For JV uploads, GBA sends JV Uploads including the JV approval form and the excel file to Position Control, and copies the Director, GFS.</p> <p>One day after Position Control submits the JV for upload, GBA will receive the original spreadsheet with two additional tabs. One tab will be all the JV lines that loaded properly with the Advantage generated JV number. The second tab will be all of the JV lines that rejected during the upload process. The reason for the reject must be researched and fixed. The rejected JV tab will need to be resubmitted. It is the requestor's responsibility to resubmit the rejected JV tab to Position Control for reloading. Also, it is the requestor's responsibility to check Advantage SUSF the following day for any upload accepted but Advantage rejected JVs. JVs that are usually accepted during the upload process but rejected in Advantage are typically JVs to Closed grants expense budget lines. The GBA must open the grant for the JV to be processed, assuming the expense is within the time period of the grant.</p>
PFA	7	<p>After reviewing the JV and backup materials on the JV Approval Form, apply final approval in Advantage and deliver the fully executed Form and backup materials to the GFS BOA.</p> <p>If “material” aspects of the JV have changed in execution compared to the details on the face of the JV that went through the review and approval process, confer with the GCM/GPM for appropriate actions.</p>

RESPONSIBLE POSITION	Step	ACTION TAKEN
GFS BOA	8	<p>One day after the JV posts, GFS BOA runs a crystal report to confirm that the JV posted accurately and check the “Yes” box for the question “Executed in Advantage” on the JV Approval Form. Once all elements of the package are available (i.e., fully executed JV Approval Form and report ready backup including crystal report), scan JV package. Appropriately name as a.pdf, and store on the shared drive and email to the GCM, GPM and GBA. Prepare JV package for external scanning per the scanning procedure. GFS BOA will deliver complete package to GCO BOA who will complete SCANNER form for the package once complete.</p> <p>E-mail a fully executed and completed package to the GCM and GPM.</p>
		<p>NOTES:</p> <ul style="list-style-type: none"> A. The Office of General Accounting shall not process any JV request from any source that involves the movement of expenses in or out of grants, or between grants at any time during the year. General Accounting shall refer all such requests to the Budget Operations Assistant in GFS who will transfer the request to the applicable GBA for processing as described in this procedure. JV’s between grant funds will be processed by GFS; General Accounting will process JVs that impact grant funds for transactions described in the “Special Circumstances” section at the end of this document. B. JVs moving expenses from closing grant accounts to the Operating Budget do not require GCM approval unless the JV is originated by the GCM. C. During the yearly Financial Close, JVs pursuant to Closing are a common occurrence to move eligible funds between open award periods and for other Closing related accounting activities, such as “due to” and “due from” revenue adjustments and other technical adjustments that do not have compliance impacts. Therefore, the compliance review of Closing JVs is split into two categories: <ul style="list-style-type: none"> 1. JV’s that move dollars between Awards to fully expend the oldest open awards. GFS will submit such JV Approval Forms to the GCMs for review. During the Close period, GPMs will have 2 days to review

RESPONSIBLE POSITION	Step	ACTION TAKEN
		<p>NOTES (CONTINUED):</p> <p>JVs. While GPMs and GCMs are conducting their review Closing JVs can be executed by the GBA immediately and moved to the next step. If the GPM approves the JV, the JV form with the approval should be filed after the fact. When the GCM completes the JV review, the JV form with their approval should be added to the JV package and any recommended adjustments sent from the GCM to the GBA should be processed and copied to the Director of GFS.</p> <p>2. All other Closing JVs will be submitted to the Chief of OGDC for review and approval. The Chief shall review for any potential compliance impacts that may need further review. During the Close period, the Chief will have 2 days to review JVs. While the Chief is conducting the review, Closing JVs can be executed by the GBA immediately and moved to the next step. If the Chief approves the JV, the JV form with the approval should be filed after the fact. When the Chief completes the JV review, the JV form with their approval should be added to the JV package and any recommended adjustments sent from the Chief to the GBA should be processed and copied to the Director of GFS.</p> <p>D. If the JV is related to personnel expenses for the Operating Budget then, prior to execution, the GBA sends the JV to the designated OMB PFA for approval. If the JV request is related to non-personnel for the Operating Budget then, prior to execution, the GFS PFA sends the JV to the OMB Budget Director or Deputy Budget Director for approval. JVs will be executed after 5 days if there is no response.</p>

RESPONSIBLE POSITION	Step	ACTION TAKEN
		<p>NOTES (CONTINUED):</p> <p>E. The Executive Director of Federal Programs or Chief of Grant Development and Compliance may sign as the GPM for JVs that occur during periods when a GPM is either not available or where none has been identified for the grant.</p> <p>F. For Mass JVs and other Closing JV's prepared by the OMB and GFS Position Control Unit where no single GPM can be identified, may be signed by the Chief of Grant Development and Compliance.</p> <p>G. For OGDC personnel PAR JVs and non-personnel service JVs to grants pursuant to the explicit plan, the Chief of Grant Development and Compliance will sign for Compliance. All other PAR system JVs for non-OGDC personnel will go through the normal review and approval process as described.</p>

Journal Voucher Approval Form

The Journal Voucher Approval Form is designed to document that adjustments to the expenditure, revenue, asset or liability record have been properly vetted and approved by responsible parties prior to their execution. Below is a description of the content required in each lettered section and a sample of the blank form.

Contents

The lettered sections on the Form are as follows:

- (A) Common Grant Name. Responsible entity to complete: GBA.
- (B) CFDA Number – Stands for **C**atalog of **F**ederal **D**omestic **A**ssistance. The number used to identify federal funds (only complete this field for federal funds). Important to include as the SDP fund / grant name is sometimes different than the “official” federal name which the CFDA number being the key link. Responsible person to complete: GBA.
- (C) Award Period – The total period of availability for the award. Responsible person to complete: GBA.
- (D) Fund Number – SDP 3 digit fund number prefix of the fund receiving the expenses. Responsible person to complete: GBA.
- (E) Grantor Approval Required? – Indicate whether a grantor budget amendment approval is required in order to align the budget consistent with the JV'd expenses. The GPM must make the initial determination. Responsible person to complete: GPM. GCO shall confirm the selection.

- (F) If Yes, Grantor Approval Received? – Indicates that formal grantor budget amendment approval has been received for the JV. Responsible person to complete: GBA. The GBA shall not execute the budget amendment, if required or subsequent JV until formal approval is provided.
- (G) JV Number – Designate numerically starting at “1” each fully approved and executed JV for an award. Responsible person to complete: GBA.
- (H) Advantage JV Reference Number – The JV number automatically generated by the Advantage Financial system to tie the approval form to the transaction in the system of record (Advantage). Responsible person to complete: GBA.
- (I) ABC Code and Major Object – Indicate the fund number of the sending and number of the fund receiving the charges. Indicate the major objects that are affected. Major Objects may require an explanation in the “Justification” section that more fully explains the nature of the expenses being moved, an example being the 8000 and 9000 major object. Responsible person to complete: GBA.
- (J) Description of Journal Voucher AND Grants Budget Analyst Justification – The GPM or the GBA can initiate the JV transaction. However, the GBA shall be responsible for completing this section of the form and must indicate in this field sufficient justification in clear language as to the purpose of the JV and include language provided by the GPM indicating the source and / or analysis used to determine it is grant compliant. Responsible person to complete: GBA.
- (K) Grant Compliance Office Comments – Indicate the logic for either approving or rejecting the request. Responsible person to complete: GCM.
- (L) GFS Grant Budget Analyst – Signature indicates all is true and accurate to the best of your knowledge. All GBAs must establish and use a password protected electronic signature. Responsible person to complete: GBA.
- (M) Grant Program Manager – Approval and electronic signature block. Signature indicates approval compliance due diligence completed and approval is provided for the JV to be executed. All program managers must establish and use a password protected electronic signature. Responsible person to complete: GPM.
- (N) Director of Grant Fiscal Services – JV status and approval and electronic signature block. GFS BOA will indicate by checkmark if the JV has been fully executed in the Advantage Financial system. Responsible person to complete: GFS Director / BOA.
- (O) Grants Compliance (Receiving Office) – Approval and electronic signature block. Signature indicates approval compliance due diligence completed and approval is provided for the JV to be executed. All Grant Compliance personnel must establish and use a password protected electronic signature. Indicate by checkmark whether JV is approved (Yes) or rejected (No) Responsible person to complete: GCM.

Sample Form

THE SCHOOL DISTRICT OF PHILADELPHIA
OFFICE OF GRANT DEVELOPMENT AND COMPLIANCE
GRANT FISCAL SERVICES
JOURNAL VOUCHER APPROVAL FORM
SDP FISCAL YEAR:

<u>A. Common Grant Name</u>			<u>B. CFDA Number</u>		<u>C. Award Period</u>	
<u>D. Fund Number (3 digit prefix)</u>			E. Grantor Bud. Amend. Approval Required? Yes <input type="checkbox"/> No <input type="checkbox"/>			
<u>G. JV Number (No. Processed)</u>			F. If yes, Grantor Approval Received? Yes <input type="checkbox"/> No <input type="checkbox"/>			
			<u>H. Advantage JV Reference Number (Transaction ID)</u>			
I.			<u>Fund From</u>		<u>Fund To</u>	
Class	Code	Amount	Class	Code	Amount	
Cost of Full Time Positions	1000		Materials And Supplies	6000		
NFT Salaries	Misc		Books/Instructional Aids	6400		
Employee Benefits	2000		Equipment	7000		
Contracted Serv-Prof/Tech	3000		Scholarships And Stipends	8000		
Contracted Servs - Property	4000			9000		
Contr Serv-Trans/Comm/Other	5000			Total	\$ 0.00	
J. Description of Journal Voucher AND Grants Budget Analyst Justification:						
K. Grant Compliance Office Comments:						
L. GRANT PROGRAM MANAGER			M. GFS GRANT BUDGET ANALYST			
Signature:			Signature:			
N. DIRECTOR, GRANT FISCAL SERVICES			O. GRANT COMPLIANCE (RECEIVING OFFICE)			
Approved: <input type="checkbox"/> Yes <input type="checkbox"/> No			Approved: <input type="checkbox"/> Yes <input type="checkbox"/> No			
Executed in Advantage: <input type="checkbox"/> Yes <input type="checkbox"/> No						
Signature:			Signature:			

Execution of JVs in the Advantage Financial System

The JV policies and Procedure Steps below refer to the execution of JVs in the Advantage Financial System by the GBAs AFTER the Journal Voucher Approval form has been fully approved.

Grant Fiscal Service Policies

- GFS initiated JVs shall use “G53” in the Document Agency field, and in the Document Transaction field use a prefix of “GFSG” (GFS0 for uploaded Journal Vouchers processed by OMB PFA).
- GBAs must enter their first and last name in the JV Text Screen, the date the JV was entered, and enough descriptive language to clearly identify the purpose of the JV in order to be “audit ready”. See Exhibit 1.
- PFAs must review the JVs on-line to ensure the required fields are properly completed and accurate.
- Sufficient backup is required behind each JV Approval Request Form to clearly identify the authority and purpose of the JV for auditing purposes. Such backup may be an e-mail, letter, memo, or the like, but in no case can it only be a screen print of the JV from Advantage. Acceptable Advantage backup documentation could include the EX1 crystal detail of the transactions including transaction date, vendor(s) names, document numbers, or a copy of employee salary history with employee names, ID, and Pay Period Ending dates.
- The year-end automatic reversal of JVs will be utilized where appropriate. See Exhibit 2.
- GBAs are responsible for monitoring the Advantage system at least weekly to ensure that rejected JVs are disposed of properly.
- GBAs shall not provide their Advantage sign-on ID to any other individual for approval of his/her JV’s.
- No single employee may both prepare (Pend 1 and Pend 2) and approve transactions.
- First level approval must be obtained PRIOR to second level approval. Principal Financial Analysts or any other District personnel may not initiate a JV and approve at the second level, and then direct the GBA to approve at the first level.

RESPONSIBLE POSITION	Step	ACTION TAKEN
		STEPS TO EXECUTE THE JV IN THE ADVANTAGE FINANCIAL SYSTEM
GBA	1	Initiate the Journal Voucher on-line. To do this, go into the table “J1” and enter the appropriate document identification, making sure that the “Automatic Document Numbering” box is checked. Under “Additional Description”, enter enough descriptive language to clearly identify the purpose of the JV. At the end of the description, enter your full name, along with the date the JV was created (see Exhibit 1). Print out the JV from Advantage along with the additional description page. Include sufficient back-up documentation that clearly identifies authority and purpose of the Journal Voucher, for auditing purposes. This may be in the form of e-mail, letter, memo, or the like. Move the JV to “Pend 2” status. Approve and send electronic approval form to PFA. Assemble paper backup materials and give to PFA for review.
RESPONSIBLE POSITION	Step	ACTION TAKEN
		STEPS TO EXECUTE THE JV IN THE ADVANTAGE FINANCIAL SYSTEM (continued)
PFA	2	Review the on-line JV in Advantage and backup to ensure the required on-line fields are properly completed and accurate.
PFA	3	If complete and accurate, approve the JV in the Advantage Financial system. The JV is now executed in the Advantage Financial system. If questions arise, resolve any issues with the GBA.
GBA	4	Ensure that the JV has been fully executed in the Advantage Financial system, and ensure that the Journal Voucher Approval form is fully completed and stored for “audit ready” status as described in the procedures above.

EXHIBIT 1

Under the **ADDITIONAL DESCRIPTION** section of the Journal Voucher, you need to put pertinent information available as to why this Journal Voucher is being created. At the end of the description, put your FULL NAME (or first initial & last name), along with the date that you created the JV.

ADVANTAGE Desktop

File Edit Display Modify Window Help

Journal Voucher Text

Document ID OMB00005493 Acceptance Date / /

	Text	Text Line
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		

Line Details Accounting Additional Description

END OF FILE Messages 12:07 PM 06/04/04

EXHIBIT 2

JV Reversals for Closing

Chapter 6: Reversing Journal Vouchers

The Journal Voucher (J1) document allows you to record accruals and then reverse those documents in a future period or fiscal year, provided the account codes do not change between fiscal years. The accounting lines in the reversing journal voucher will contain the same accounting distribution as the original document. The debit and credit amounts will be reversed on each accounting line.

The reversing journal voucher is created using a standard journal voucher (J1), but requires some additional steps that will be discussed in this section of the guide. The journal voucher screen, adding lines, entering text, editing, and processing the journal voucher are the same requirements for the reversing journal entry.

There are two steps that make the reversing journal entry unique from the standard journal voucher. They are:

- ❖ The document number for the original journal voucher must end in 'E'; and,
- ❖ A reversal date must be entered in the header portion of the journal voucher document.

There are two offline programs that are used in generating the reversing journal voucher document on the reversal date. The reversing journal voucher document (J1) will be placed in the Document Listing (SUSF) and scheduled for offline processing on the reversal date entered in the original journal voucher. The document number will be the same as the original except for the last digit. **The 'E' will be replaced with an 'R' to designate the reversal document.**

Creating a Reversing Journal Voucher

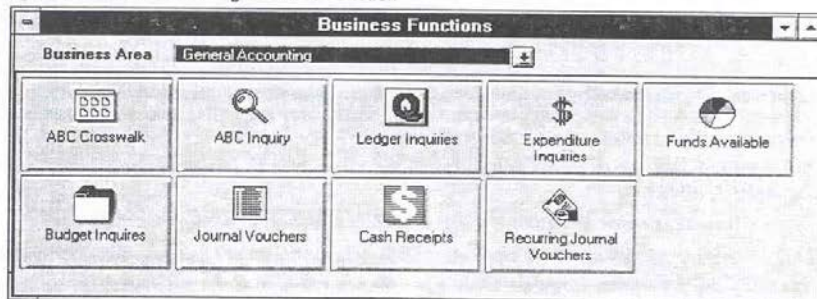
1. Open a new Journal Voucher (J1)
2. Enter data into the Journal Voucher (J1) windows
3. Accept the Journal Voucher (J1)

Reversing Journal Voucher Example

1. Open a new Journal Voucher (J1)

Click the Journal Vouchers Business Function button to open the document entry window.

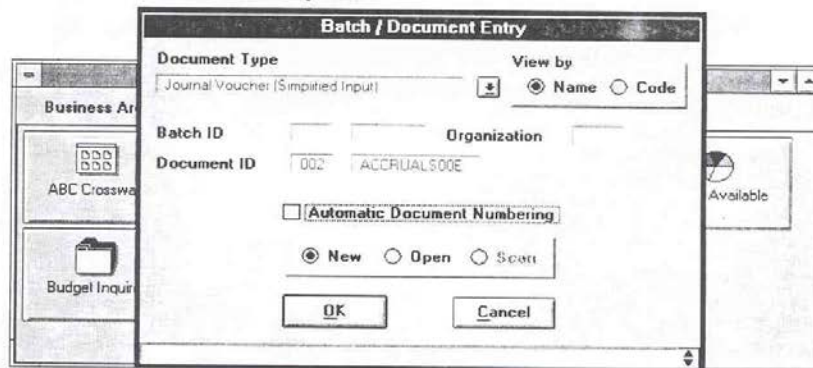
Figure 12: General Accounting Business Function



The Document ID consists of the document agency and the document number. Automatic Document Numbering cannot be used for creating a reversing journal voucher document. Procedures may require that a predefined ten (10) digit number be used for document numbering. Enter the predefined number and place an 'E' in the 11th position. The 'E' will identify the journal voucher document as a reversing document.

Click on the **Automatic Document Numbering** check box to deselect. Click **OK**.

Figure 13: Journal Voucher Document Entry Screen



2. Enter data into the Journal Voucher (J1) windows

Figure 14: Journal Voucher (J1) Document – Debit Line

Batch: Document: J1 002 ACCRUALS00E

Date of Record: / / Accounting Period: / Budget FY: /

☒ New ☐ Modification ☐ Override Budget

Reversal Date: 07 / 01 / 98

Comments:

Debit Total: 100.00 Credit Total: 100.00

Calculated Debit Total: 100.00 Calculated Credit Total: 0.00

Account Type: Expense / Expenditure

Fund: 1100 Object / Rev / Sub: 5511 / Debit: 100.00

Agency: 002 BS Account: Rept Cat:

Organization / Sub: 2420 / Job Number: Vendor / Prov: None

Appropriation Unit: AADA2420M Internal Fund: Code:

Activity: 1101 Reference Agency: Name:

Function: Bank Account Code: Credit:

Description: Cash Indicator: No

The following fields are required:

- ❖ Reversal Date
- ❖ Debit Total
- ❖ Credit Total
- ❖ Account Type
- ❖ Fund
- ❖ Organization
- ❖ Activity
- ❖ Object
- ❖ Debit
- ❖ Rept Cat

Figure 15: Journal Voucher (J1) Document – Credit Line

Batch: Document: J1 002 ACCRUALS00E

Date of Record / / Accounting Period / Budget FY

☒ New ☐ Modification ☐ Override Budget Reversal Date 07 / 01 / 99

Comments

Debit Total 100.00 Credit Total 100.00

Calculated Debit Total 100.00 Calculated Credit Total 100.00

Account Type Liability

Fund 1100 Object / Rev / Sub / Debit

Agency BS Account 5104 Rept Cat

Organization / Sub / Job Number Vendor / Prov None

Appropriation Unit Internal Fund Code

Activity Reference Agency Name

Function Bank Account Code Credit 100.00

Description Cash Indicator No

The following fields are required:

- ❖ Account Type
- ❖ Fund
- ❖ BS Account
- ❖ Credit

The following table demonstrates when the listed ABC codes are required:

*Accounting Distribution Requirements	Account Type	Fund	Agency	Org	Activity	Object	Revenue Source	Balance Sheet Account
Asset	01	R	O	O	O	N/A	N/A	R
Liability	02	R	O	O	O	N/A	N/A	R
Fund Balance	03	R	O	O	O	N/A	N/A	R
Expense/Expenditure	22	R	R	R	O	R	N/A	N/A
Expenditure	23	R	R	O	O	R	N/A	R
Expense	24	R	R	R	O	R	N/A	N/A
Revenue	31	R	R	R	O	N/A	R	N/A

R = Required
O = Optional (Controlled Options)
N/A = Not Applicable

2b. Add text to a Journal Voucher

The ADDITIONAL DESCRIPTION pushbutton, located at the bottom of the document, will open the Journal Voucher Text (JVTX) table, which contains information about the journal voucher. The text must be a minimum of thirty (30) characters in length and is entered by the person that prepares the journal voucher. Procedures require the preparer to enter his/her initials or name at the beginning of the text.

Figure 16: Journal Voucher Text (JVTX)

	Text	Text Line
1	MT. TO RECORD ACCOUNTS PAYABLE ACCRUALS.	001
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		

The following fields are required:
❖ Text Line 1

3. Accept the Journal Voucher (J1)

1. **Process:Edit (F7)** to edit the document. If errors are detected, the message "Document Errors Detected" will appear. Click the Messages button to resolve the errors and re-edit the document. Otherwise, the message "Document Pending Approvals" will appear.
2. **Process:Approve (F12)** to apply your level of approvals to the document.
3. **Process:Run (F8)** to run the document on line and accept the document.

Special Circumstances

In some circumstances, the use of the JV Approval Form is impractical, or the form is useable but impractical for the Grant Program Managers (GPM) to review and approve. In other circumstances, General Accounting is authorized to execute JVs that impact grants after, in most cases, an appropriate review process. Facilities shall not execute JVs that impact grant funds but instead shall send those requests to the Principal Financial Analysts in GFS for disposition.

Office of General Accounting executed JV's that impact grants are allowable in the following circumstances within the limitations described:

- ***Credit Card Used for Travel*** – A single SDP credit card is used for travel reservations with the expenses automatically recorded to Fund 1100 (Operating). Based on the SEH-195 (Travel Request Form), Accounts Payable creates a spreadsheet of the ABC codes to distribute the expenses to the appropriate office / school. The SEH-195 already goes through a review and approval process through the GCO. As such, General Accounting is authorized to process the JV moving the expense to the appropriate grant ABC Code. General Accounting shall not process the JV if it would result in an Expense Budget Override of an ABC Code. In such situations, General Accounting shall notify the PFA in GFS who will notify the appropriate GBAs to address the issue with the Grant Program Manager. When a JV is processed and a “kickout” occurs (e.g., closed grant period, no available funds etc.), General Accounting will send the item(s) to the PFA in GFS for resolution.
- ***Student Convenience Pass Purchases*** – SEPTA passes are purchased by the Transportation Office and made available to schools at cost. The Transportation Office periodically sends an e-mail request to General Accounting to distribute the expenses to various grants via a JV as identified by the purchasing school or office. General Accounting will send the Transportation JV request to the PFA in GFS for review and approval with the GCO prior to providing approval to General Accounting to process the JV.
- ***Abatement of Expenses*** – GFS will periodically receive checks intended to “abate” or offset grant expenditures that have already been processed, thereby restoring expenditure authority to the grant ABC Code. In such instances, GFS will compile a spreadsheet, initial and date it as “approved” and give it to Treasury who credits one ABC revenue code and forwards the spreadsheet to General Accounting to process the JV to distribute the expense abatement. Since the spreadsheet originates from and is “approved” by GFS, General Accounting shall process the JV. All documents that come from Treasury not bearing the GFS approval will be sent to the GFS Principal Financial Analyst to be reviewed and potentially approved

- ***Rebates*** – The SDP receives rebates, primarily from Office Depot and School Specialty where the originating ABC code needs to have their expenses abated by the apportioned rebate amount. General Accounting calculates the apportioned abatement by ABC Code and provides the spreadsheet to GFS to ensure the budget lines are available and to notify them of the ABC codes being credited. Depending on the time frame of the check, a portion is a “refund of a prior year’s expense – revenue”, while a portion is an abatement. General Accounting processes the appropriate JV.
- ***Print Shop Charges*** – The Print Shop (an Internal Service Fund) typically captures charges through the RQI purchasing process in Advantage that secures the funding for the job. However, in some circumstances the Print Shop may be owed dollars and will send notice to General Accounting to JV the job expense to a school or office ABC Code. In such instances, General Accounting will send grant funded JV request to the Principal Financial Analyst in GFS for review and disposition. If approved, GFS shall return the request to General Accounting with a signature as “approved” for General Accounting JV execution.
- ***PSERS Reimbursement*** – The State reimburses a portion of the Public School Employee Retirement System (PSERS) payments made by each fund into the retirement system. General Accounting without the need for approval makes a revenue credit JV to the applicable funds which are reconciled by GFS during the annual Fiscal Close process.

The **Facilities Office** has been provided JV execution authority for facility usage charges and for postage. However, Facilities shall not process any JVs that impact grant funds. Facilities shall send JV requests to the Principal Financial Analyst in GFS for facility usage charges and for postage. Upon review and if approved, GFS will process the JV against the appropriate grant fund. If the charge is not grant eligible, the school or office Operating fund will be charged.

Policy

- ***GP1500: Journal Voucher Management***

Forms

- ***Journal Voucher Approval Form***

Contacts

- ***Grant Fiscal Services***
- ***Grant Compliance Office***
- ***General Accounting***

Frequently Asked Questions

Related Information

History

Amended:

- Amended 8/3/2012 to include special circumstance provisions for General Accounting, OMB, and Facilities.
- Amended 9/4/2012 to include the Principal Financial Analysts signature on the JV Approval Form to consolidate in one process the entire review and approval of JVs.
- Amended 8/14/2013 to revise various rules, exceptions and form to improve the process flow, provide more information regarding the JV and ensure the GCM/GPM that the JV was in fact executed in the Advantage System as intended.
- Amended 11/21/2013 to further clarify roles and responsibilities and to improve the process flow.
- Amended 4/28/2015 for change in Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards from OMB Circulars for grants awarded prior to December 26, 2014 to 2 C.F.R. Part 200 for grants awarded on or after 12/26/14.

Issue Date: 7/1/2012	Effective Date: 7/1/2015	Approved by: Chief Grant Development and Compliance Officer
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