

Procedure: Journal Voucher Request, Approval, and Execution	Policy: Journal Voucher Management	Number: GP1500.1
	<input type="checkbox"/> Complete Revision <input checked="" type="checkbox"/> Partial Revision <input type="checkbox"/> New	Supersedes: 7/1/2015

Overview of Procedure

A key component to ensuring federal grant compliance during the implementation to close-out phase is to guarantee that transaction adjustments that move expenditure, revenues and other transactions between accounting codes are compliant with the terms of the grant agreement and the Uniform Grant Guidance at 2 C.F.R. Part 200 through a formal compliance review and approval process.

This policy applies only to federal awards. Non-federal grant funds are not required to follow the federal procedures. However, all staff should be cognizant of grantor requirements when executing JVs or Re-Coding for non-federal awards and endeavor to ensure compliance with requirements.

Procedure Details

Accounting adjustments may be initiated by the Grant Program Manager (GPM), Grant Compliance Monitor (GCM) or the Grant Budget Analyst (GBA). Adjustments are called Journal Vouchers (JVs) in the Advantage System and Recoding in the Oracle System. (The term Journal Voucher (JV) will be used synonymously for both the Advantage and Oracle systems unless otherwise noted). Adjustments 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 adjustment is executed except as noted during the fiscal year end close period. In addition, if the adjustment is determined to require a budget amendment requiring grantor approval, such approval must be formally procured BEFORE the adjustment is executed. Upon approval from all relevant authorities, the GBAs will enter the adjustment in either the Advantage Financial system or the Oracle System as applicable. For FY21 and FY22, salaries and benefits are administered in the Advantage Financial system while non-personnel are, for FY22 forward, administered in the Oracle System. It is planned that salaries and benefits will begin to be managed in the Oracle System effective 7/1/2022 (FY23). This procedure reflects the current split between the two systems.

The Office of Grant Fiscal Services (GFS) and the Office of General Accounting both have the authority to fully execute adjustments to the accounting records as well as the Facilities Office. However, General Accounting shall process adjustments that affect grant funds, either federal or non-federal, only in limited circumstances. 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

The procedures are divided into two separate processes: one for the Advantage Financial System and one for the Oracle System. For FY22, salaries and benefits will continue to be expensed through the Advantage Financial System and JVs to those expenses will be executed using the Advantage JV process and the JV Approval Form (form fillable PDF). For FY22, non-personnel expenditures will continue to be expensed in the Oracle System, and JVs to the Oracle record will be executed using the Oracle workflow system and procedure. In FY23 (July 1, 2022), it is planned for the Payroll and HR functions to be moved to the Oracle system, eliminating the use of the Advantage System. When that occurs, all JVs will be processed through the Oracle System using the procedure detailed below.

The table below summarizes the use of the JV Approval Form in the oracle and Advantage context.

	Federal JVs	Non-Federal JVs	Closing JVs
Oracle (Non-personnel) *	<i>JV Form routed with signatures not required</i> as Oracle workflow contains the approval process. All backup should be attached in Oracle. For workflow, immediately after “posting” JV use “ add assignee ” function to forward to grant program manager (GPM) for approval. Notify GPM to review JV in Oracle. GBA will file completed JV on G Drive (use JV Form as cover sheet , screen print of completed JV and backup)	<i>JV Form routed for signatures not required</i> as Oracle workflow contains the approval process. All backup should be attached in Oracle. GPM does not need to be “assigned” for review. GBA will file completed JV on G Drive (use JV Form as cover sheet , screen print of completed JV and backup)	<i>JV Form routed for signatures not required</i> as Oracle workflow contains the approval process. All backup should be attached in Oracle. GPM does not need to be “assigned” for review. GBA will file completed JV on G Drive (use JV Form as cover sheet , screen print of completed JV and backup)
Advantage (sal. & ben.)**	<i>JV Form needs to be circulated and signed</i> with all backup. Completed form, JV screenshot and backup will be sent to Director of Accounting for final approval in Advantage. The Director of Accounting will return completed form when JV is accepted in Advantage. Then, GBA will file completed packet on G Drive.	<i>JV Form needs to be circulated and signed</i> with all backup. Completed form, JV screenshot and backup will be sent to Director of Accounting for final approval in Advantage. The Director of Accounting will return completed form when JV is accepted in Advantage. Then, GBA will file completed packet on G Drive.	<i>JV Form needs to be circulated and signed</i> with all backup (no GPM signature required and Deputy Chief will sign for compliance). Completed form, JV screenshot and backup will be sent to Director of Accounting for final approval in Advantage. The Director of Accounting will return completed form when JV is accepted in Advantage. Then, GBA will file completed packet on G Drive

*When using JV form as coversheet for Oracle JVs, it is not necessary to attach in Oracle. The Deputy Chief will route Oracle JVs to Grant Compliance as necessary.

**ADVANTAGE FINANCIAL PROCEDURE FOR SALARIES AND BENEFIT AND OTHER
ADVANTAGE RECORD ADJUSTMENTS**

The Procedure Steps refer to the *Journal Voucher Approval* form, which is applicable only for use with the Advantage (JV) system for adjustments to salary and benefit expenses. The Grant Program Manager (GPM) in the steps below refers to a school principal or designee, or central office program manager or designee. The procedure refers to “expenses” being adjusted; however the process applies to all adjustments to the accounting record.

The JV Approval Form will be completed and routed first for approval, and then the adjustment will be made in the Advantage System.

RESPONSIBLE POSITION	Step	ACTION TAKEN
GPM / GBA	1	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. 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 accounting codes.

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 specific requirements and the Uniform grant Guidance (2 C.F.R Part 200) and the expenses were incurred within the grant period and 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, or refuses to respond to signature requests, the Deputy Chief of Grant Compliance and Fiscal Services must be notified immediately.</p>

RESPONSIBLE POSITION	Step	ACTION TAKEN
Director, GFS (or designee if approved by the Deputy Chief)	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>
GCM	4	<p>Review the Journal Voucher Approval form. The review shall consist of a determination that the JV is consistent with the grant specific requirements and the Uniform grant Guidance (2 C.F.R Part 200) and the expenses were incurred within the grant period and 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 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	6A	<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 into Advantage</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 corrected. 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	7A	<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	8A	<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 Deputy Chief of GCFS for review and approval. The Deputy Chief shall review for any potential compliance impacts that may need further review. During the Close period, the Deputy Chief will have 2 days to review JVs. While the Deputy Chief is conducting the review, Closing JVs can be executed by the GBA immediately and moved to the next step. If the Deputy Chief approves the JV, the JV form with the approval should be filed after the fact. When the Deputy 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 Deputy 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 Director of Federal Programs or Deputy Chief of GCFS 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 Deputy Chief of GCFS.</p> <p>G. For GCFS personnel PAR JVs and non-personnel service JVs to grants pursuant to the explicit plan, the Deputy Chief of GCFS will sign for Compliance. All other PAR system JVs for non-GCFS 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>G. JV Number (No. Processed)</u>			<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:			

ORACLE PROCEDURES FOR NON-PERSONNEL ADJUSTMENTS

This procedure uses Oracle for adjustments to the non-personnel expenditure record. The Grant Program Manager (GPM) in the steps below refers to a school principal or designee, or central office program manager or designee. The procedure refers to “expenses” being adjusted; however the process applies to all adjustments to the accounting record.

Unlike adjustments to the Advantage system, Oracle system adjustments approvals are fully executed through Oracle workflow and backup supporting documentation for transactions are attached to the adjustment record within Oracle. Many of the initial procedure steps are common to both the Advantage and Oracle systems.

Use the JV Approval Form when executing an Oracle JV only as a cover sheet for the JV documentation.

RESPONSIBLE POSITION	Step	ACTION TAKEN
GPM / GBA	1	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 begin the processing. The GBA or the GCM may identify the need for a JV.
GBA	2	The GBA is the “Creator” of the JV in the Oracle system. The GBA shall enter in the explanation section the reason for the JV to include “what”, “why” and “how” at a minimum and the amounts moving between accounting codes. All supporting documentation shall be uploaded in Oracle and attached to the JV. Depending on the type of JV, either send the JV to the appropriate GPM for approval by executing the “Add Assignee” button. Approving the JV sends the document to the GPM for review and approval. It is advisable to also contact the GPM to let them know they will be receiving a JV to review. The GPM should receive an e-mail notification of the need for review from the Oracle system. See the “Notes” section below for JV criteria for routing to GPMs. Once the GPM approves, the JV will be routed to the Director of GFS.
GFS Director (or designee)	3	Review the adjustment. Either approve to move it forward in workflow or reject for corrections.

RESPONSIBLE POSITION	Step	ACTION TAKEN
GCFS Deputy	4	<p>Review the adjustment for reasonableness. Either reject for clarifications or approve or use the “Route Task” button to add the Grant Compliance Office to the review and approval process. Approve the JV. See the “Notes” section below for JV criteria for routing to GPMs.</p> <p>If assigned to Grant Compliance and the JV is approved, the JV is sent to Accounting for final completion; it does not return to the Deputy Chief.</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 JVs for approval in Oracle to the GCMs for review. During the Close period, GPMs will have 2 days to review. 2. All other Closing JVs will bypass the GCMs. The Deputy Chief shall review for any potential compliance impacts that may need further review.

SPECIAL CIRCUMSTANCE JVs

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.
- Updated July 2021 to be consistent with current practices.

Issue Date: 7/1/2012	Effective Date: 7/1/2021	Approved by: Deputy Chief of Grant Compliance and Fiscal Services
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