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Parent Policy: Financial Management and Practices Policy

General Ledger Journal Entry (GLJE) Requests Procedure

Office of Administrative Responsibility:	Financial Services – Financial Reporting and Accounting
Approver:	Associate Vice-President (Finance and Supply Management Services)
Scope:	Compliance with this University policy extends to all academic, support and excluded staff, postdoctoral fellows, and academic colleagues as outlined and defined in the Recruitment Policy (Appendix A and Appendix B: Definitions and Categories).

Contact for questions about this procedure:	fs.requests@ualberta.ca

Overview

The General Ledger Journal Entry (GLJE) Request is used for processing accounting entries directly to the general ledger (GL), such as:

- Asset and liability transactions (e.g. accruals);

- Transfers where uPlan budget adjustment cannot be used (e.g. class and project chartfield).

For a complete list of transactions where a GLJE Request is the appropriate process, refer to #5 GLJE Request Forms.

GLJEs require appropriate controls; therefore, faculties do not have access to process*. Financial Services - Financial Reporting and Accounting (FS-FR&A) is the business process owner. FS-FR&A has delegated responsibility to Research Services Office (RSO) for research GLJE Requests. Faculties must submit a request to FS-FR&A or RSO for approval and processing.

*In some very limited cases and only for specific types of transactions, FS-FR&A has approved specific units to process these transactions. FS-FR&A reviews each entry after they have been posted. The following procedure applies to these entries, unless otherwise noted. Also, refer to the additional requirements in #7.

Where the term "faculty" is used, it also applies to faculty support units.

Purpose
To set out the requirements for GLJE Requests.

PROCEDURE

1. OPERATING OR RESEARCH GLJE

   a) Operating

   Operating GLJE Requests include:
   - Operating fund transactions;
   - Asset and liability transactions (all funds);

   FS-FR&A approves and processes all operating GLJE Requests. For the purposes of this procedure, operating funds are all funds which are not research, as defined in b) below.

   b) Research

   Research GLJE Requests contain at least one line coded to a research fund (F330, F53x).

   RSO approves and processes all research GLJE Requests with the exception of asset and liability entries (including accruals).

   In all other instances when the transaction is between research and all other funds, RSO will approve the research portion of the GLJE Request first, and then send to FS-FR&A for final approval and processing.

2. INITIATE, REVIEW, APPROVE AND PROCESS (IRAP)

   a) Initiate (Request)

   The Budget Owner who will be incurring the expense (i.e. debit lines) requests and confirms:

   - A GLJE is required;
   - Sufficient and appropriate supporting documentation is provided;
   - Coding is accurate.

   And, specifically for research (and other restricted funds where noted below), ensures expenses:

   - Are eligible per sponsor/donor terms and conditions (all restricted funds);
   - Contribute toward the direct costs of the funded research and the benefits are directly attributable to the funded research project (research funds only);
   - Are required to carry out the research project (research funds only);
   - Are incurred within the project start and end dates (research and other project-based restricted funds).

b) Review

The Senior Financial Officer (SFO) reviews and confirms that the GLJE Request is:
- o the correct process for the transaction, and the correct form is used;
- o signed by the budget owner;
- o in compliance with university policies, procedures, guidelines;
- o coded appropriately and amounts are accurate;
- o supported by sufficient and appropriate documentation which clearly supports the amounts on the GLJE Request;
- o eligible per sponsor/donor terms and conditions (all restricted funds);
- o for only those expenses incurred within the project start and end dates (research and other project-based restricted funds);
- o requested on a timely basis;
- o prepared efficiently.

It is the SFO's responsibility to ensure that any other Budget Owners (i.e. credit lines) are advised of the transaction.

If the SFO will be temporarily absent (e.g. vacation), they may authorize an alternate staff member to review GLJE Requests by notifying FS-FR&A in advance, indicating the period during which the alternate may review GLJE Requests (start and end date).

c) Approve and Process

GLJE Requests are approved and processed by FS-FR&A or RSO. Any GLJE Requests that cannot be processed will be returned to the SFO.

For more information on these roles, refer to *Guide to Financial Management,* Chapter 6 – General Financial Information/Signing Authority and Approvals/Expenditure Approvals.

3. SUBMISSION

a) Operating (submissions to FS-FR&A)

i. Minimum thresholds
Minimum thresholds are applicable to certain operating GLJE Requests (refer to chart on pages 5 and 6). At the SFO's discretion, a higher threshold may be applied. SFOs are also encouraged to take into consideration the cost-benefit of processing small dollar transactions to restricted funds.

ii. Multiple lines for the same chartfield string
If there are multiple credit or debit lines for the same chartfield string, these must be totaled into one line.

iii. Email instructions
- Forms are to be submitted via email, as per instructions in the form, in landscape format for printing.
- Subject line: GLJE Request.
- Each GLJE Request (plus supporting documentation) must be submitted as one excel file, with support and the approved GLJE Request (pdf) attached in the SUPPORT tab. Multiple GLJE Requests can be submitted in one email; however, each GLJE Request (plus supporting documentation) must be attached as a separate excel file.

b) Research (submissions to RSO)

i. Each GLJE Request (plus supporting documentation) must be submitted as one excel file, with support and the approved GLJE Request (pdf) attached in the SUPPORT tab.

ii. Multiple lines for the same chartfield string
    If there are multiple credit or debit lines for the same chartfield string, these must be totaled into one line.

4. PROCESSING TIMELINES

GLJE Requests that are correct and complete will be processed within the following timelines:

PROCESSING PERIOD	TIMELINES
Monthly	GLJE Requests received by the third-last business day will be processed within the month.
Year-end	GLJE Requests related to March must be submitted as per deadline communicated in the Year-end Schedule. Approximately 1 week before the GLJE Request deadline, GLJE Requests will be processed on a daily basis.

The SFO will be notified in cases where the timeline cannot be met.

5. GLJE REQUEST FORMS

To ensure the correct version of the form is used, it must be obtained from the Financial Forms Cabinet prior to every submission.

There are specific forms for research (F330, F53x) and operating (all other funds) as outlined below:

MASK	FORM NAME	PURPOSE	MINIMUM PER LINE
ACR	Accrual (Revenue or Expense) [1]	Use this form for any accrual – regardless of the fund. Expense: To record expense of product/service received for which payment will be processed in the next period. Most faculties only process accruals at year-end. Revenue: To record revenue for product/service delivered to customer for which the billing or cash sale will be processed in the next period. Most faculties only process accruals at year-end.	Refer to GLJE Request form

MASK	FORM NAME	PURPOSE	MINIMUM PER LINE
FSK	Chartfield String Correction	To process chartfield string corrections that cannot be processed in the originating module/system. Note: Whether a coding or a keying error (i.e. on a previous GLJE Request), the faculty must submit a correction via GLJE Request (Chartfield String Correction form).	Only current year transactions will be corrected, and the minimum threshold per line is $250 (Funds F100, F210, F310 only)
FSK	Transfer	To transfer funds between operating funds, within one operating fund, or between an endowment (Exxxx) and an operating fund (F210, F100, F310). This includes Standard Template GLJE Requests which use transfer accounts. Use when a transaction cannot be processed in uPlan (i.e. non-budgeted program, class or project in F210). Do not use this form if the transfer entry includes a transfer to/from a Research fund. For these entries use the Research GLJE form.	$250
FSK	Internal Sale	To process internal sales where the selling unit does not have a unit ID.	No minimum
FSK	Other	To request a GLJE for which no other form is appropriate. This includes Standard Template GLJE Requests which do not use transfer accounts. It is rare that this form would be used; contact FS-FR&A with any questions.	$250 as appropriate

MASK	FORM NAME	PURPOSE	MINIMUM PER LINE
RSK	Research General Ledger Journal Entry	To: • Transfer funds to research project (cash-based research projects); • Correct research project COA coding errors that cannot be corrected in the originating module/system. • Recover expenses from a research project where the recovery: o could not be directly charged in the first instance in Accounts Payable (AP) (MP added) o cannot be processed by an AP Journal Voucher (APJV) as the charge is made up of costs on multiple invoices (e.g. charges by the department for photocopying); o is based on a shared expense agreement (e.g. charges recovered by one research project from other research projects); • Transfer a research project balance and close the project. • Transfer funds between an endowment (Exxxx) and a research project (F53x). • Any other purpose that is not identified above.	Corrections: the minimum threshold is $250 All other transactions: no minimum

6. RETENTION OF SOURCE DOCUMENTS

FS-FR&A and RSO retain the GLJE Requests (listed above) and supporting documentation for the statutory period of six years plus the current year. At a future date, if the faculty requires a copy of the document, this may be obtained by requesting through the applicable office:

- FS-FR&A: fs.requests@ualberta.ca
- RSO: researchjv@ualberta.ca

Faculties are not required to retain copies of GLJE Requests.

7. GLJE REQUEST (processed by unit)

In some very limited cases and only for specific types of transactions, FS-FR&A has approved specific units to approve and process these transactions. FS-FR&A reviews each entry after they have been posted. In addition to the above procedure requirements, please note the following:

- These GLJE's will have a unique mask (e.g. BNK - FS Production Services processes banking entries; DON - Office of Advancement processes donation entries) or internal sale unit ID. If further information is required about these entries, then refer to the General Ledger Journal Entries (GLJE) List (Guide: Chapter 6 General Financial Information/General Ledger Journal Entries (GLJE)/GLJE Mask List).

- These GLJEs will be approved by the Director or SFO (or equivalent) of the unit.

- The unit will retain the supporting documentation for the statutory period of six years plus the current year. These are to be filed in jackets (with supporting documentation) and filed in date order.

- FS-FR&A may request to see the supporting documentation, which must be provided promptly. If supporting documentation is not provided or is not sufficient, FS-FR&A reserves the right to reverse the transaction in question and will advise the unit.

- FS-FR&A will perform compliance reviews to ensure units are following this procedure.

DEFINITIONS

Definitions should be listed in the sequence they occur in the document (i.e. not alphabetical).

There are no definitions for this Procedure.[▲Top]

FORMS

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All forms listed below can be found in the Financial Services Forms Cabinet

Financial Services

Research and Operating: Accrual (Expense) (Excel)
Research and Operating: Accrual (Revenue) (Excel)
Operating: Other (Excel)
Operating: Chartfield String Correction (Excel)
Operating: Standard (Excel)
Operating: Transfer Between Operating Funds (Excel)
Operating: Transfer Within Operating Fund (Excel)
Operating: Request (more than 20 lines) (Excel)

Research Services Office

Research: Endowment Transfer (Excel)
Research: General Ledger Journal Entry (Excel)

RELATED LINKS

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