

**Office of the Treasurer
General Accounting
HELPFUL HINTS FOR COMPLETING JVs in SAP.**

The following information is provided to assist you in filling out a JV for General Accounting. Please refer to the cost transfer policy and Frequently Asked Questions (FAQs) portion of the Sponsored Projects Accounting website for Sponsored Projects requirements as they way vary from General Accounting's.

1. Save document as complete (this will allow the document number to print on JV) and simulate the document before printing. Do not submit a screen print of the entry screen. It is also not necessary to attach a manually prepared JV form. The simulated document should be the top page of each JV submitted for posting.
2. Make sure the document number is on the face of the JV. The best way to ensure that the document number is on the JV is to simulate and print it after it is "saved as complete." If the document number is recorded by hand, record it in the upper left hand corner in the space labeled "Doc. Number." Not having the document number or incorrect number will cause the JV to be returned, delaying posting.
3. Be sure to choose a document layout that shows all of the cost objects involved in the transaction, i.e. fund, cost center, WBS element, internal order, G/L account, etc. The GA layout is an example of an acceptable layout.
4. The valid entries for the reference document (Ref. doc.) field in the header are:
 - a. SPA – if the transaction involves a grant or cost share account – (WBS element 304xxxxxxx for grants and cost center 10136xxxxx for cost share).
 - b. HOSP – if there are only hospital cost centers on the JV (105xxxxxxx) or (106xxxxxxx)
 - c. GA – for all other documents
5. The original JV with original signatures and attached documentation is required. **Multiple copies are not necessary.** Multiple transactions on one document are encouraged (with the exceptions of cost center to cost center and WBS element to WBS element transaction which should be on independent documents). It is not necessary to create a new document for each two line transaction.
6. JVs that involve cost center to cost center transactions or WBS element to WBS element transactions should be on independent documents. Only mix cost center and WBS elements on one document when the transaction involves both. This becomes very important during fiscal close as GA has a rigid time line on cost center to cost center activity. And WBS Elements have an earlier cut off deadline than GA.
7. Make sure the backup documentation matches the transaction and staple the backup to the transaction.
 - a. Provide a written explanation in the text of the document for the purpose of the JV--such as "Posted to wrong Cost Center" or "Start up account for Dr. X was not yet created when we purchased this item for Dr. X."
 - b. If the JV is re-editing a Procard transaction, provide a copy of the original Procard edit (document that starts with 77).
 - c. If the JV is being prepared for one amount that consists of a number of separate transactions, provide a spreadsheet or simple listing of the various items that make up the total (example, if all mileage costs are being moved on three separate travel vouchers—provide all three travel vouchers and highlight the mileage, and then list the numbers that make up the total.

- d. Highlight relevant information on the backup.
 - e. Provide proof that the original transaction was charged on the Cost Center or WBS element that is now being credited. It must be moved from the specific GL account that was originally charged or on pass-thru codes. (See item 10 below.)
 - f. Expenses that have not yet occurred cannot be moved. Expenses can be moved to a different GL account if it originally posted to the wrong GL account in error.
 - g. Credits to expense GLs are only allowed in the following circumstances: correction of an error or a vendor refund.
 - h. Corrections must be made during the same fiscal year in which the original expense occurred. The deadline for posting corrections is in the year end schedule. Any exceptions must be requested in writing by the department head and addressed to the manager of General Accounting.
 - i. Provide a LEGIBLE contact name and phone number on the front of the document for someone who would be able to answer questions about the document. This is often the person entering the JV, not necessarily the person who has signed the JV.
8. PAYROLL: Payroll must be moved through the HR system unless approved by the Payroll Department to process a JV or on the proper pass-thru codes. (See item 10 below.)
 9. Revenue codes are not allowed on expense only cost centers (1012xxxxxx) and expense codes are not allowed on revenue only cost centers (1011xxxxxx).
 10. PASS-THRU. These GL codes can be used instead of the original codes when an expense has been incurred, and is now being passed on to another dept. **Pass-thru codes are not allowed on grants.**
 - a. The expense must have actually occurred.
 - b. The amount moved must be no more than the actual amount spent. Provide documentation of original expense.
 - c. Use pass-thru codes 519000 for salaries only, 529000 for benefits only and 539000 for current operating expenses only on **both sides** of the transaction.
 11. RECHARGES. If a service is being provided to other departments, there must first be established rates approved by the central budget office and the cost accountant in Sponsored Projects Accounting. These cost centers have a budget family of 20, 21, 22, or 23 and use recharge GL accounts.
 12. Recharge GL accounts begin with a 6. Recharges are for services provided by a University service center, such as Communications or an approved recharge operation, such as Drug Screening. If a recharge is being moved from one cost center to another, it **MUST** be moved on the same GL account on both sides of the transaction and must be the same recharge GL account that was originally charged. Recharges should not be used with agency accounts as they are an external entity. The transaction should be an expense to the agency and revenue to the recharge operation.
 13. TRANSFERS. Transfer G/L accounts begin with 7. Transfer codes are used to move funds from one business area for the use of the second business area where there is no direct cost involved. The debit transfer code begins with 75 and the credit transfer code begins with 74. There must be an appropriate transfer code on both sides of the transaction and these transactions cannot be compound entries, i.e., each debit amount must equal each credit amount. The debit G/L account should correspond with the cost center being credited and the credit G/L account should correspond with the cost center being debited. Corrections to posted transfer entries should involve reversing the original posting completely and re-entering the corrected transaction.

14. Funds moved from one cost center to another in the same business area and fund group for the use by the second cost center should be moved by budget transfer.

15. Parked documents that have not posted within a reasonable period of time should be followed up by the person who created the JV to determine if the document has a problem that needs to be corrected or if it was lost in transit.

NOTE: G/L accounts beginning with 6 and 7 may only be used on journal vouchers. Cash receipts and Accounts Payable documents must use codes starting with 4 or 5.

Please contact one of the General Accounting staff members below if you have any questions regarding journal vouchers.

GA Contact	Phone #	Approval of:
Rebecca Banta Donovan Hendricks	257-6290 257-6242	G/L Accounts 7xxxxx (Transfers)
Annetta Carter	257-6245	Business Area: 0500 G/L Accounts 1xxxxx (Cash Only)
Lora Dials	257-6604	G/L Accounts 1xxxxx(Other Assets) G/L Accounts 2xxxxx (Liabilities) G/L Accounts 4xxxxx(Revenue) <i>Except UK Athletics, Boone Center, Campus Catering, Housing and Dining</i>
Bill Coleman	257-1111	Plant Fund WBS Elements G/L Accounts 56xxxx (Capital)
Christy Goodley	257-6055	G/L Accounts 51xxxx (Labor) G/L Accounts 52xxxx(Benefits) G/L Accounts 5xxxxx(Operating Expense) G/L Accounts 6xxxxx(Recharges)
Robbie Dials	257-6243	Business Area: 0103 G/L Accounts 5xxxxx(Operating Expense) G/L Accounts 6xxxxx(Recharges)
Sandy Shearer	257-6244	G/L Accounts 4xxxxx and 5xxxxx(Campus Catering and Boone Center)
HoaXin Zhang	257-8638	G/L Accounts 55xxxx (Capital Equipment) G/L Accounts 5xxxxx(Operating Expense) G/L Accounts 6xxxxx(Recharges)