

Dartmouth College

Manual Journal Entries with Web ADI

Controller's Office
Effective 05/21/10

Dartmouth College Manual Journal Entries with Web ADI

Overview

This manual is designed to provide you with an overall understanding of the journal entry process and associated guidelines and rules. In addition, you will learn how to use the Web ADI tool to create and upload manual journal entries.

This manual includes the following topics:

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User Support:

I need to edit or delete an entry I uploaded –

How do I formulate an entry for a particular accounting purpose –

Alumni Relations, Dean of the College, Tuck School – **Susan Mockus**
Dartmouth Medical School (DMS), EVP – **Susan Wells**
Dean of Faculty, President's Office, Provost, Public Affairs,
Thayer School – **Janet Gilson**
Development – **Gwendolen Gensler**

I don't understand a system error message –

I am getting a technical error message (e.g., server not available) –

Contact **Gwendolen Gensler**

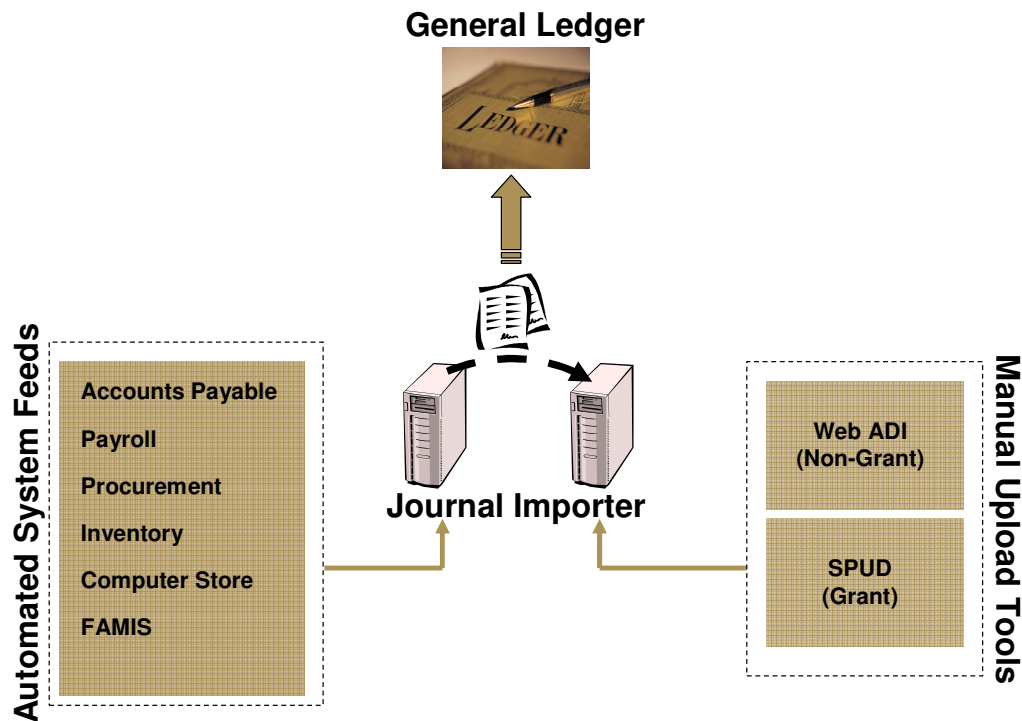
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Understanding the Journal Entry Process

Dartmouth College's GL represents the accounting book of record for the Institution. Accounts summarize transactions that take place over a defined period (daily, weekly, monthly, quarterly, annually) related to specific chart strings. Many journal entries are automated (AP, AR, FAMIS, Computer Store, etc.) and enter the GL through scheduled periodic processing. However, departments sometimes need to make manual adjusting journal entries outside of the automated processing.

Manual journal entries are primarily used to record or correct interdepartmental transactions, correct certain posted transactions, and record funding transfers.

The GL receives journal entries from several sources as illustrated in the diagram shown below:



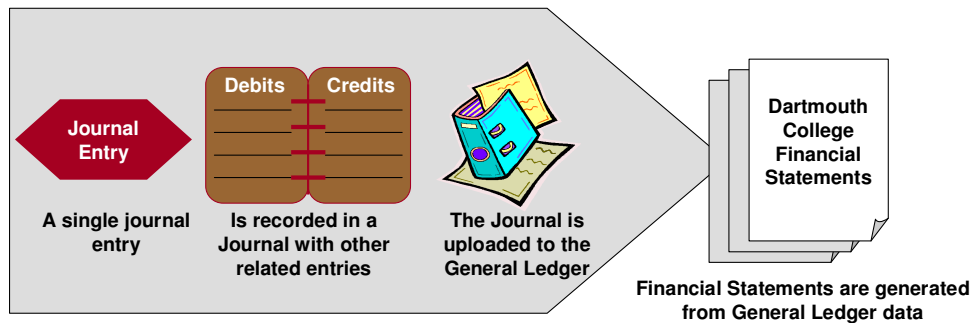
Dartmouth College has two tools used for uploading manual entries: Web ADI which uploads GL chart strings only, and SPUD which uploads entries including grant strings (PTAEOs) or combinations of GL strings and PTAEOs.

Importance of Individual Journal Entries

The diagram shown below emphasizes the journal entry as the starting point for the accuracy of Dartmouth College's GL, and ultimately for its financial statements. It illustrates the path of an automated journal entry via an application such as A/P - one invoice is part of a batch this is uploaded to GL that is eventually represented in the Dartmouth College Financial Statements. Because of the 'summarized' relationship between the Journal Entry and the College's financial

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statements, a mistake at the point of the original entry must be corrected somewhere along the path or the financial statements will be inaccurate.

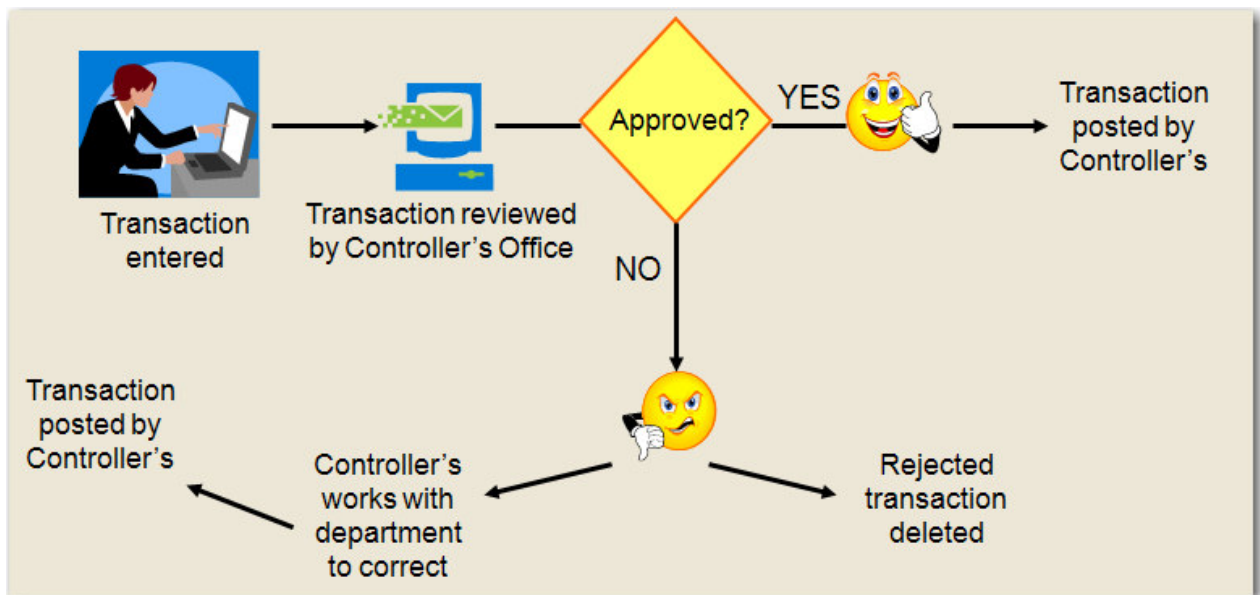


Types of Manual Journal Entries

Manual journal entries are made for a number of reasons – correcting errors, reallocating costs, making adjustments, etc. Examples of journal entry adjustments include:

- Redistribution of charges to a different funding or activity segment in a chart string
- Corrections to existing posted charges.
- Redistribution of central charges (e.g., copier)
- Transfers between funding sources or between departments
- Internal rebillings for services, fees, interdepartmental charges
- Service Center Billings (*For non grant service center charges only. Grant-related transactions are processed using SPUD*)

Flow of Manual Journal Entries



At Dartmouth, manual journal entries originate at the departmental level, as the initial upload process is decentralized. Departmental preparers will submit Manual journal entries at their

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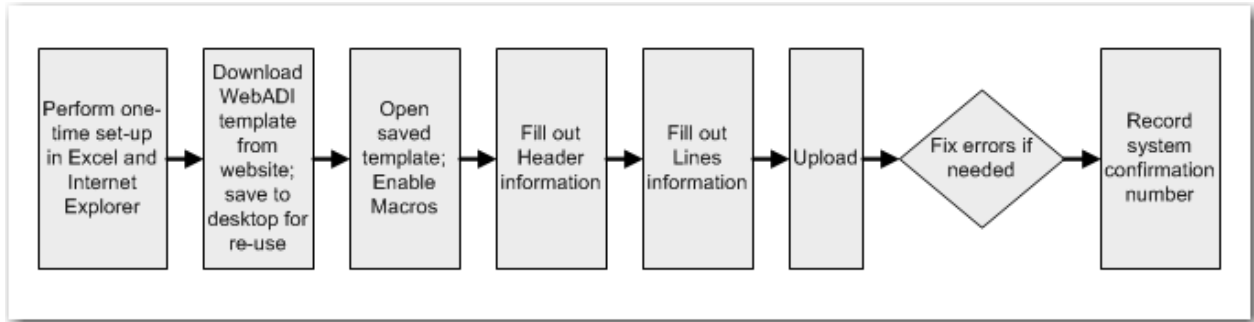
desktops using the WebADI tool within Excel. This template communicates with the Oracle General Ledger (GL) at upload and performs certain validations (See section System Validation of WebADI Entries). Preparers will edit entries as needed until they achieve a successful upload.

Once a Manual entry is uploaded into the GL, it remains in a queue until it is reviewed by the Controller's Office. General procedure is that every midday, reviewers receive a list of the entries uploaded during the previous 24-hour period. Entries are reviewed and posted, rejected, or edited as needed based on Controller's Office requirement (see section **Controller's Office Validation**). Manual entries will be available in IRA reports the day after they are posted to the GL.

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Web ADI Tool, Journal Preparation and Upload

The following is the set of tasks to be done to prepare and upload manual journal entries:

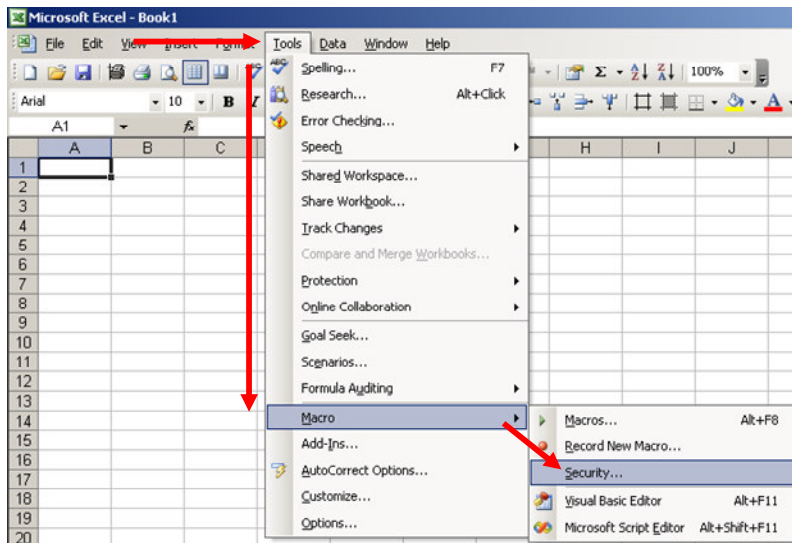


One-Time Set Up Procedures

The Web ADI template is an Excel spreadsheet but because of Macros written to allow communication with the Oracle General Ledger, there are security settings to be adjusted in Excel and Internet Explorer.

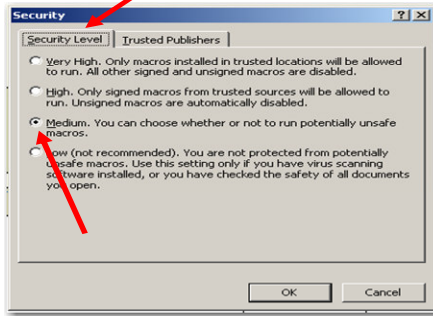
Excel 2003 and similar

1. Navigate to **Tools** → **Macro** → **Security**:

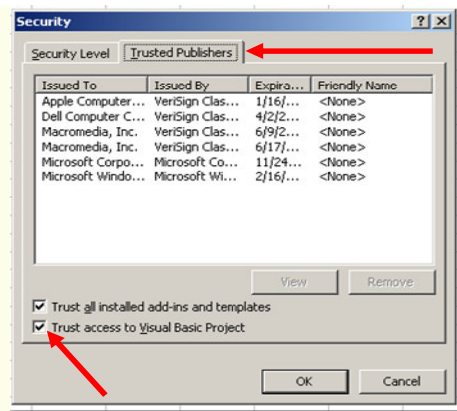


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2. Select the **Security Level** tab, and choose **Medium**.



3. Select the **Trusted Publishers/Sources** tab, and make sure "Trust access to Visual Basic Project" is checked.

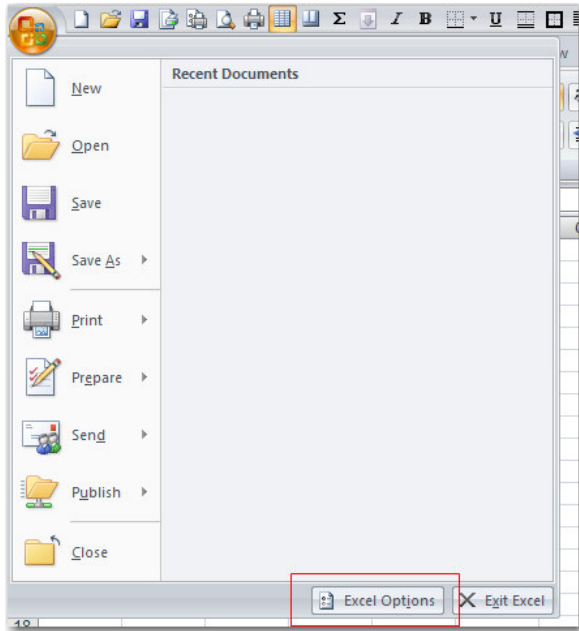


4. Click **OK**. These settings will remain in place.

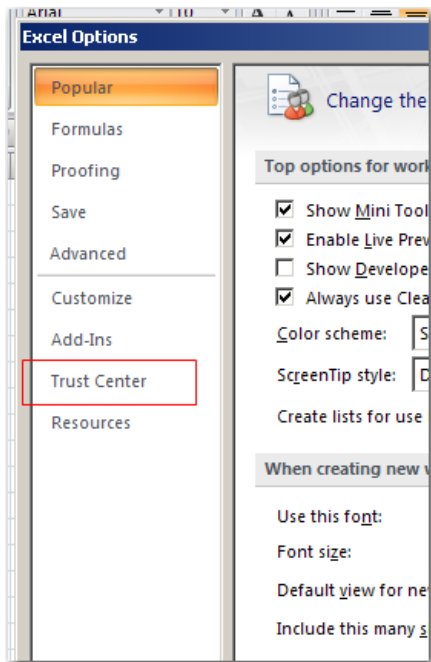
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Excel 2007

Click the Microsoft Office Button in the upper left hand corner, and then click Excel Options.



Click Trust Center.

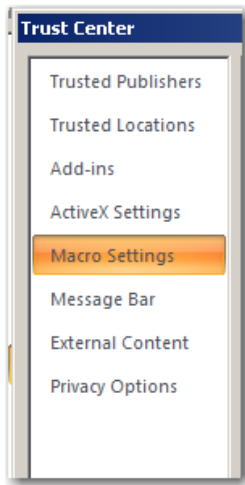


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Click Trust Center Settings.



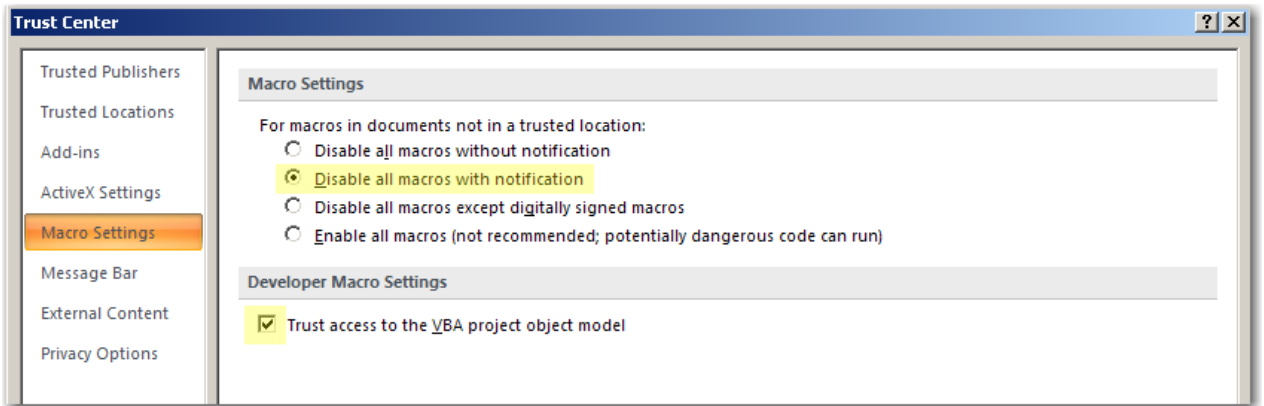
Click Macro Settings.



Click the options that you want:

Check- Disable all macros *with* notification: This will allow you to choose to Enable Macros for ADI templates.

Check- Trust access to the VBA project object model. Turn on access by selecting the check box.

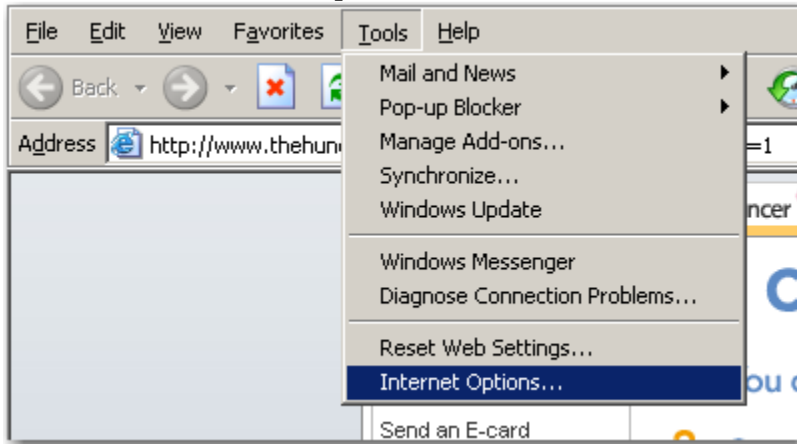


Click OK to save the settings.

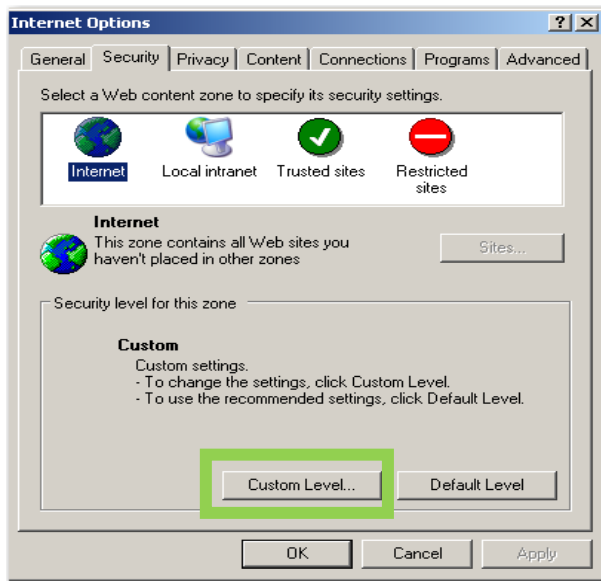
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Internet Explorer 7 or 8, even if this is not your primary browser:

Choose Tools->Internet Options

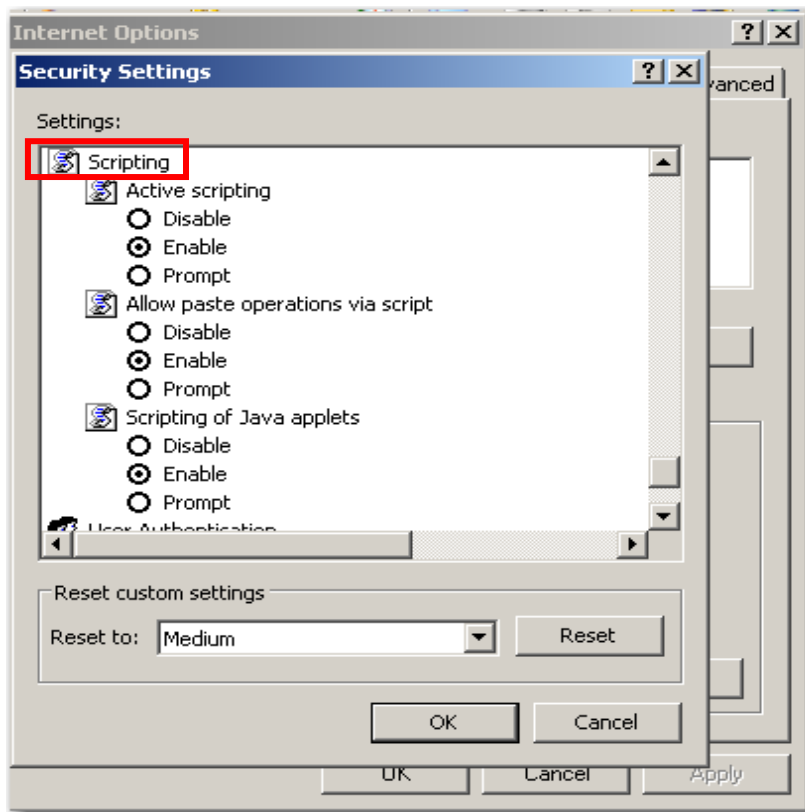


Click Custom Level



Scroll down to Scripting and Enable all items in the list. Your list may not match this one exactly; enable all items in the Scripting section.

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Click OK.

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Web ADI Tool, Journal Preparation and Upload

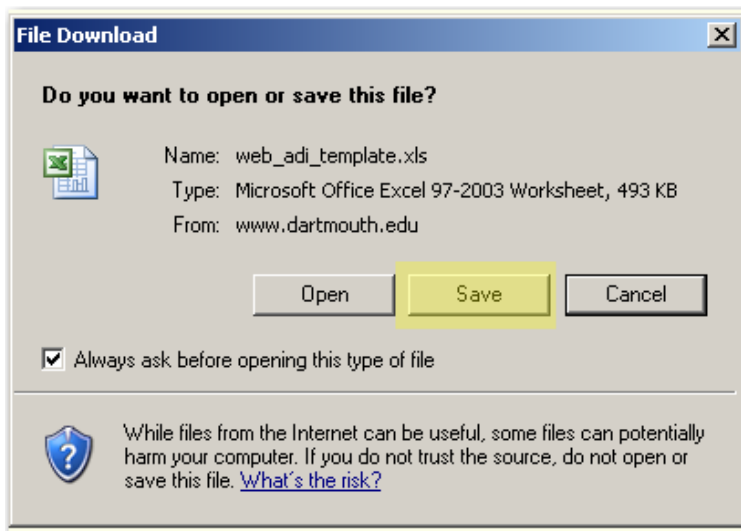
Download WebADI Template

Navigate to <http://www.dartmouth.edu/~control/systemaccess-tools/restrictedaccess/index.html>



Name of System	Link to Financial System
WebADI (Journal Entries)	WebADI Template (XLS)

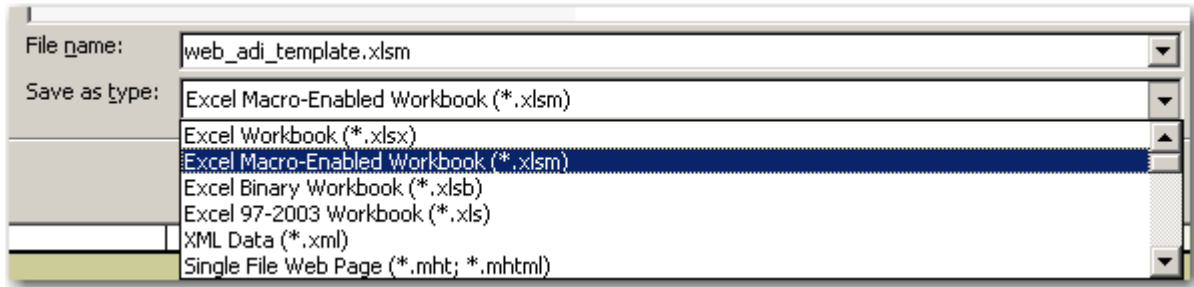
Click Web ADI Template link and a File Download box will appear:



Save the file to your desktop.

Dartmouth College Manual Journal Entries with Web ADI

The file will automatically save as an Excel worksheet (.xls). This is valid for use with Excel 2003. For Excel 2007 users, after the file is opened, it should be re-saved as an “Excel Macro-Enabled Workbook”, extension (.xlsm) .

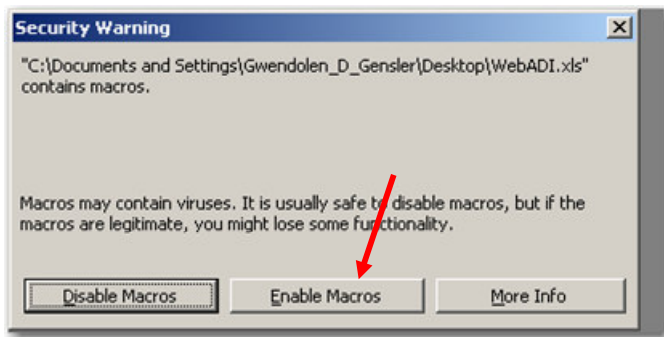


Once the blank template is saved to the desktop, it can be re-used as needed and does not need to be downloaded from the website again.

Enable Macros

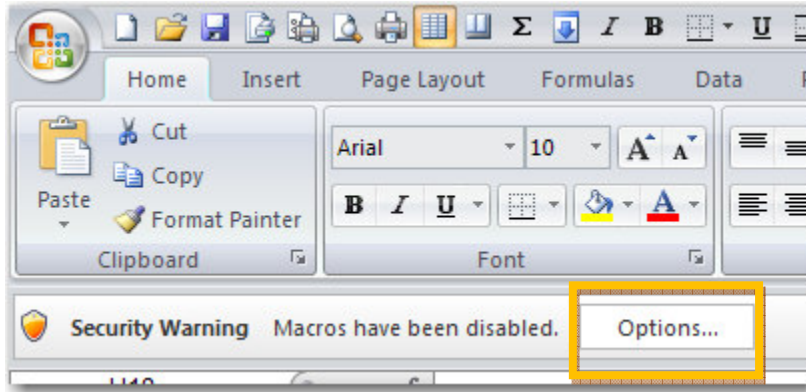
To begin preparation of a Manual journal entry, open the saved template in Excel. Enable Macros, as this creates the ability to communicate with the Oracle GL.

In Excel 2003, click Enable Macros in Security Warning when template is opened:

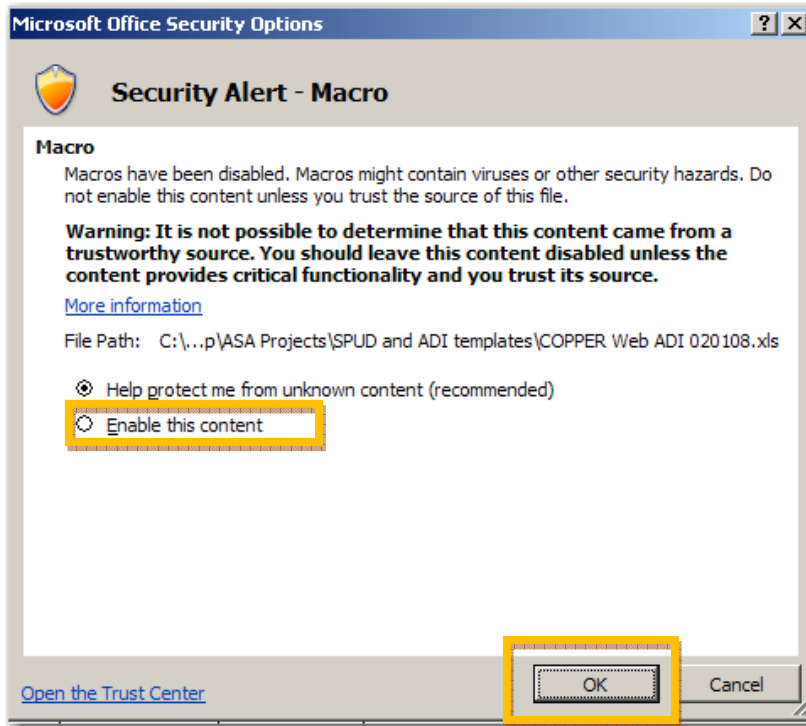


In Excel 2007, a Security Warning bar will appear when the file is opened. Click Options:

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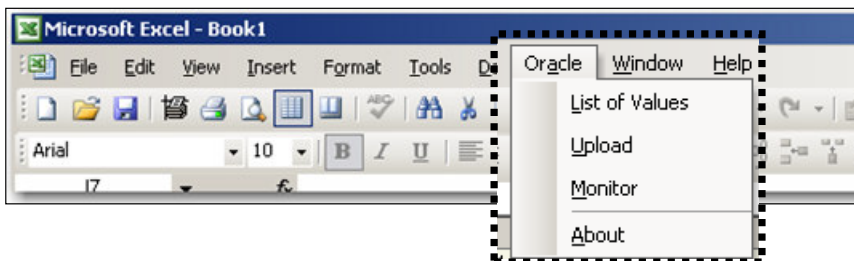


Then “enable this content” and click OK.



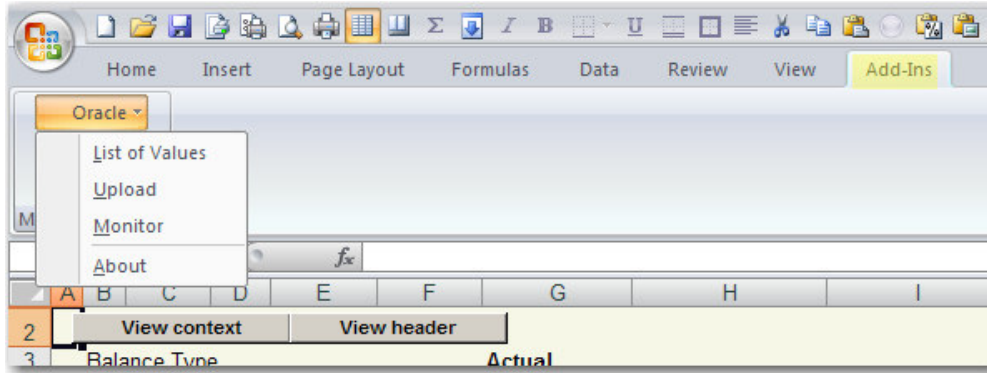
Enabling Macros in Excel will cause the Oracle toolbar to be created:

Excel 2003:



Excel 2007:

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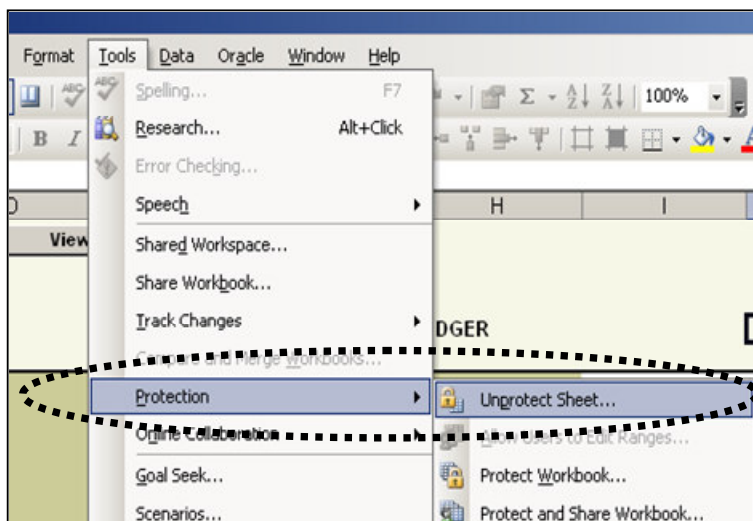


Oracle Menu Option	Description
List of Values (LOV)	Any place on the template that indicates “*List” will have a pull down list of values (LOV) for the particular cell you are in
Upload	Used to send the journal entry to the General Ledger
Monitor	Lists recent journal entries you have uploaded to GL (will provide confirmation numbers if you have forgotten to write them down)
About	Information about Oracle

The functionality is now in place to prepare and upload your entry.

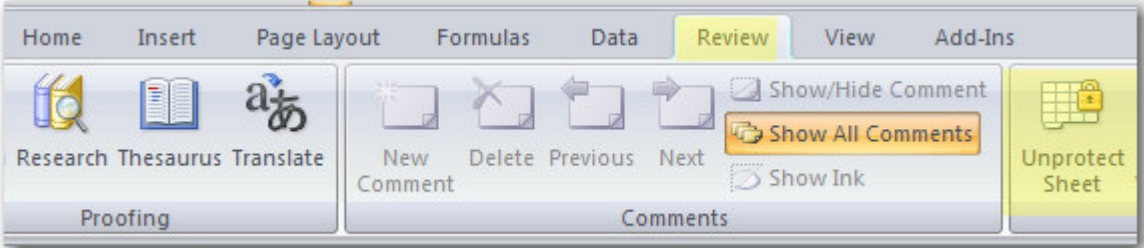
Note: If during preparation or attempted upload, you see a message about protected content, unprotect the sheet in Excel:

Excel 2003:



Excel 2007: Review → Unprotect Sheet:

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Web ADI Tool, Journal Preparation and Upload

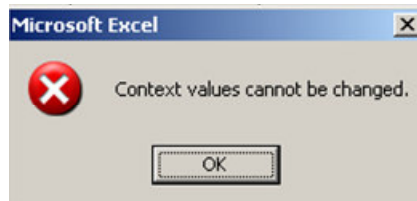
Preparing a Journal Entry

The journal template consists of three major areas:

Context Area: pre-populated with information associated with the journal entry for your downloaded template.

	A	B	C	D	E	F	G	H
2	View context			View header				
3	Balance Type						Actual	
4	Database						ADI Journal	
5	Set of Books						DC GENERAL LEDGER	
6	Category						Adjustment	
7	Source						Manual	
8	Currency						USD	
9								

Trying to change values in these areas of the template will result in the error message shown below.



Header Area: This section should include general information about the journal as a whole. Preparer will complete this section using the following guidelines:

Accounting Date	* List - Date
Batch Name	Text
Journal Name	Text
Journal Description	Text
Reverse Journal	List - Text
Reversal Period	List - Text

Field	Description/Format
Accounting Date	Date in the period for which the entry should be recorded. The default value is the current date; however, future or open dates which are consistent with the Oracle calendar are allowed. During the first three business days of each month you may post to either the current month or the previous month. For example, if you want the journal you are uploading on August 2 nd to post in July, it must

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	have a July date.
Batch Name	Batch Name or Journal Name (or both) MUST include the preparer's first initial and last name. Follow this with a summary phrase about the journal entry. The first initial and full last name identifies the person uploading the journal entry in case that person needs to be contacted about their entry. The unique description provides a unique identifier for each journal on reports. Examples S Jones SC Billing 8-23 J Thompson PCard corrections E Woods Transfer to DOC Controller's Office requires that this field be populated.
Journal Name	Free Form; can be same as Batch Name. Controller's Office requires that this field be populated.
Journal Description	Free Form; a phrase describing the whole journal; can be the same as Batch Name. Controller's Office requires that this field be populated.
Reverse Journal	Used if you want the journal reversed in a future period. Select 'Yes' or from the pull-down menu to reverse a future period. Otherwise, leave this field blank.
Reversal Period	If you selected 'Yes' in the Reverse Journal field, then, use the pull-down List of Values to select the period in which you want it to reverse. Otherwise, leave this field blank.

Lines Area: where you enter information for specific chart strings and corresponding debits and credits, line description, and reference information.

Upl	ENTITY	ORG	FUNDING	ACTIVITY	SUBACTIVITY	NATURAL_CLASS	Debit * Number	Credit * Number	Line Description Text	Additional Line Info Text	Messages
Totals:							0	0			

Tip: This is not the end of the Template. Unprotect the sheet and insert as many rows as needed.

Upl	A flag may display; disregard or doubleclick to remove if it is the only item in the row
ENTITY	Enter Entity segment value, no punctuation
ORG	Enter Org segment value, no punctuation
FUNDING	Enter Funding segment value, no punctuation
ACTIVITY	Enter Activity segment value, no punctuation
SUBACTIVITY	Enter Subactivity segment value, no punctuation
NATURAL_CLASS	Enter Natural Class segment value, no punctuation
Debit	Enter a positive dollar amount either Debit or Credit for each line; do

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	not enter zero or a negative number. The entry can be any combination of debits and credits; they do not need to be one-to-one.
Credit	Enter a positive dollar amount either Debit or Credit for each line; do not enter zero or a negative number. The entry can be any combination of debits and credits; they do not need to be one-to-one.
Line Description	Specific information about the line (e.g., vendor, invoice number, date). Controller's Office requires that this field be populated.
Additional Line Info 1	Not required*, but provides room for additional info about the line. This information is not readily viewable by the reviewer and the system does not add information here if left blank; therefore, this information is not required. This information, however, can be viewed on reports, so it may be beneficial for the reader of a report to have this additional information. <i>*For transfer journal entries, Additional Line Info 1 must contain the offset string (other side of the transfer)</i>
Messages	Feedback messages from Oracle system. For example: ☺ indicates that the line has been accepted; ☹ indicates that there is an error in the line, and will be followed with an explanation of the error.
Totals	Totals for Debit and Credit columns are automatically computed on this line.

The Web ADI Journal Entry Tool utilizes all of the standard Excel formatting and template features, such as the copying and pasting cells feature which is particularly useful when you are entering multiple lines for a given chart string.

Note: Oracle will upload only what it entered in the white spaces in the template. You may write notes in areas above and below the template information, or add sheets to a workbook for supporting information. These actions will not affect the upload of journal information.

You may also leave blank lines between sections in the Lines area if it helps with your readability of your journal. Oracle will disregard blank lines.

Save the file in an Excel format.

Select SAVE AS from the File Menu (Excel 2003 as .xls and Excel 2007 as .xlsm (Macro-Enabled Excel Workbook)) and create a filename for this sheet according to your department standards.
--

Upload the journal.

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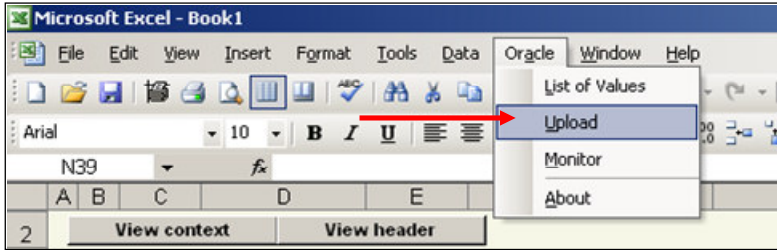
Web ADI Tool, Journal Preparation and Upload

Uploading a Journal Entry

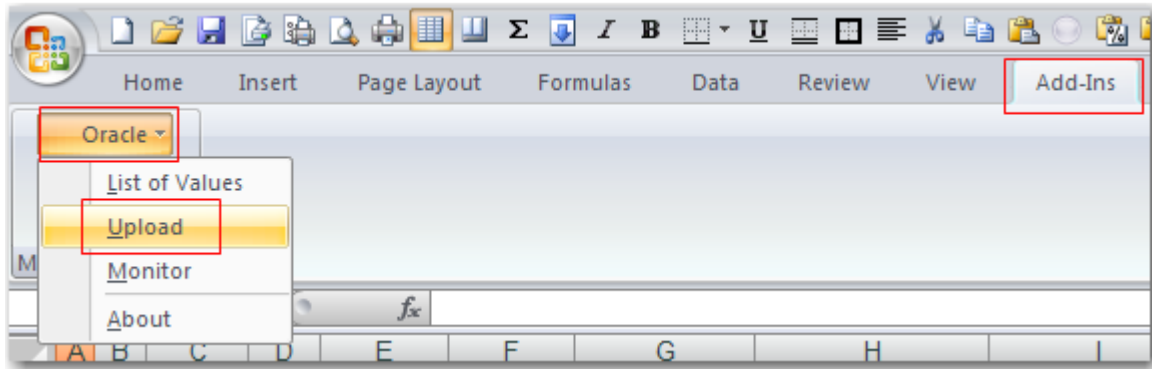
Once a journal entry has been completed, it is uploaded to the General Ledger from within Excel.

Navigate to the Oracle tool bar in Excel (in Excel 2007 it is under Add-Ins) and choose Upload:

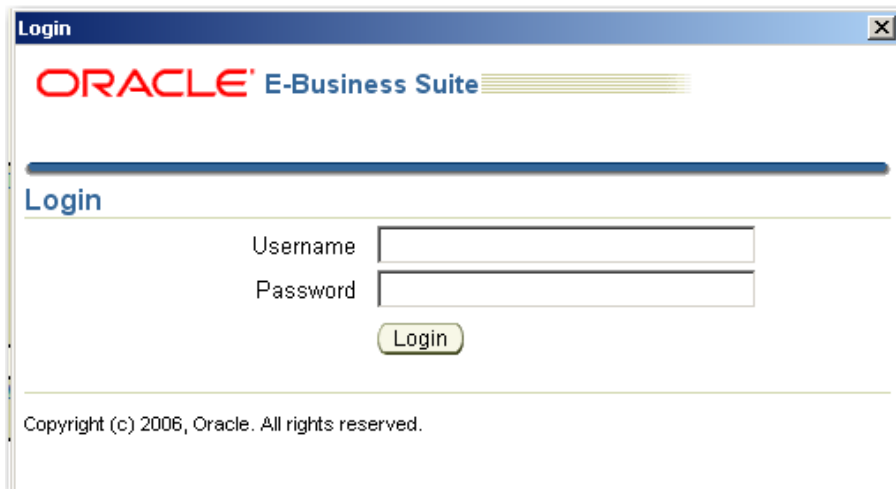
Excel 2003:



Excel 2007:

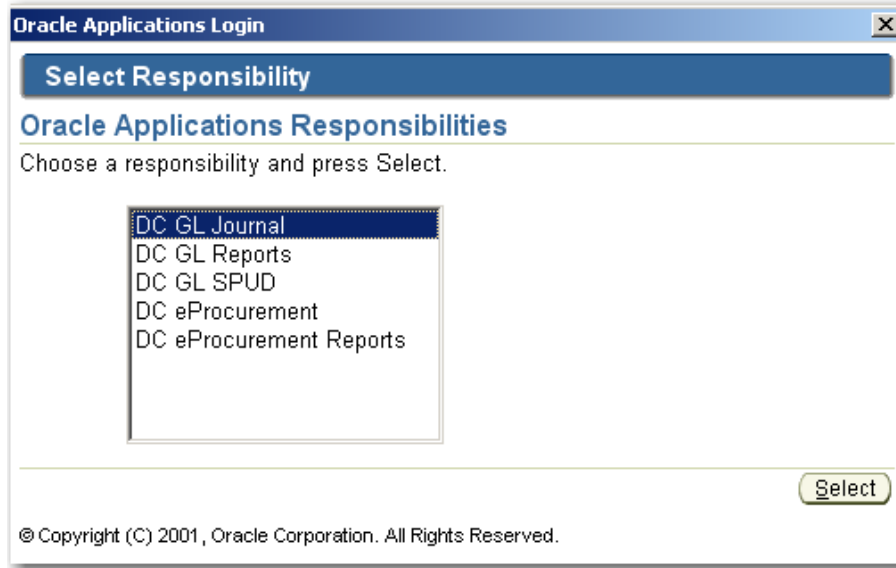


Enter your Oracle username and password:

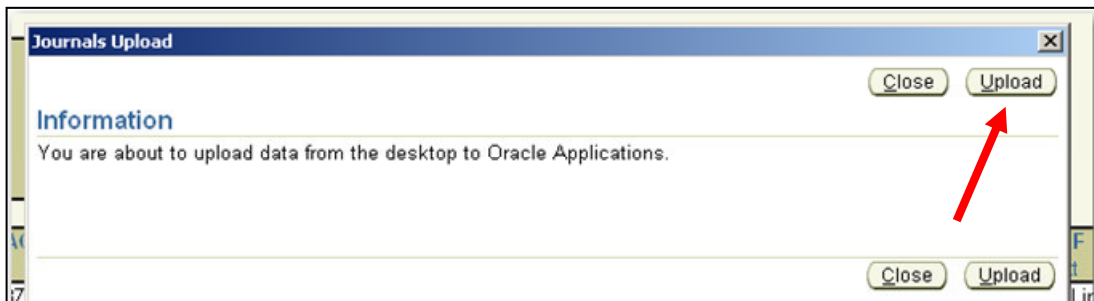


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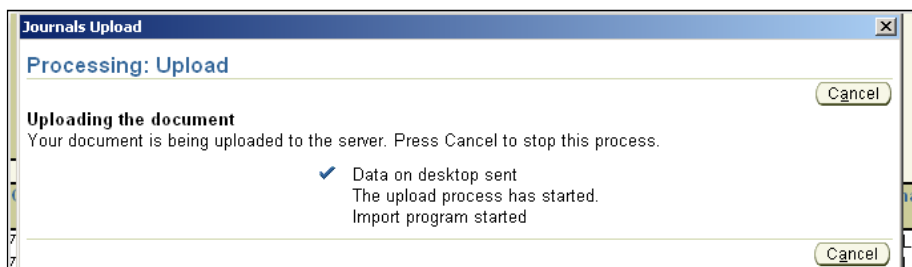
Choose DC GL Journal responsibility and click Select. (You may have DC GL Journal Transfers or another variation on DC GL Journal instead.)



A Journals Upload dialog box will appear; click either Upload button to upload your entry.

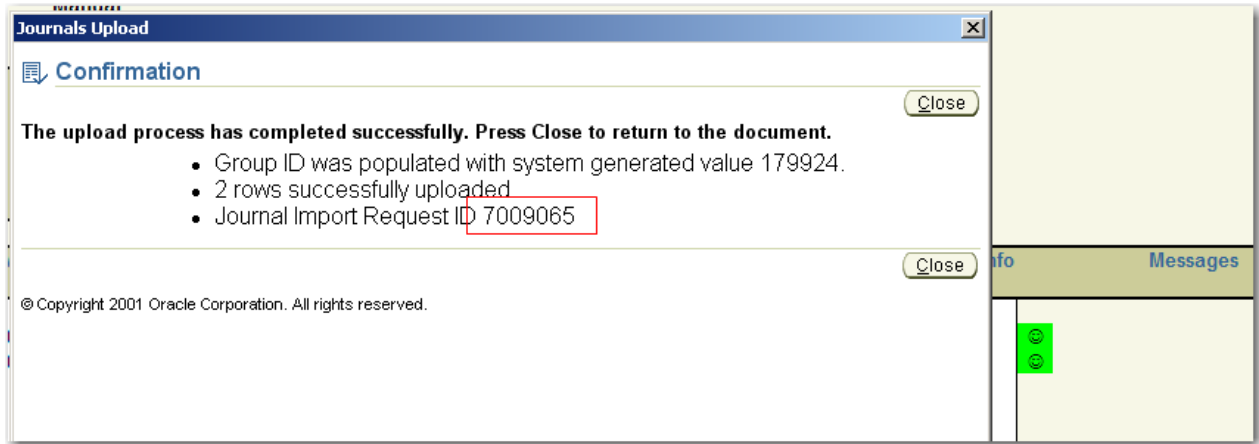


The Journals Upload window will display "Processing: Upload" and check off processing tasks as it completes them.

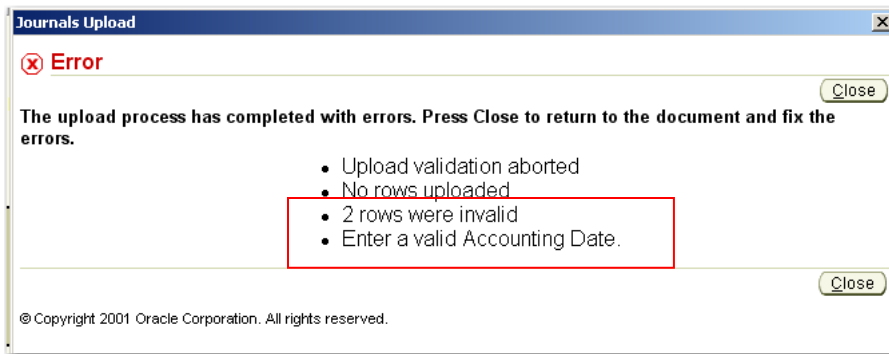


A successful upload will return a Confirmation screen containing a Journal Import Request ID. Record this number before closing the window; it is a unique identifier for your entry. You will also see smiley faces in the Messages area on ALL lines of the journal.

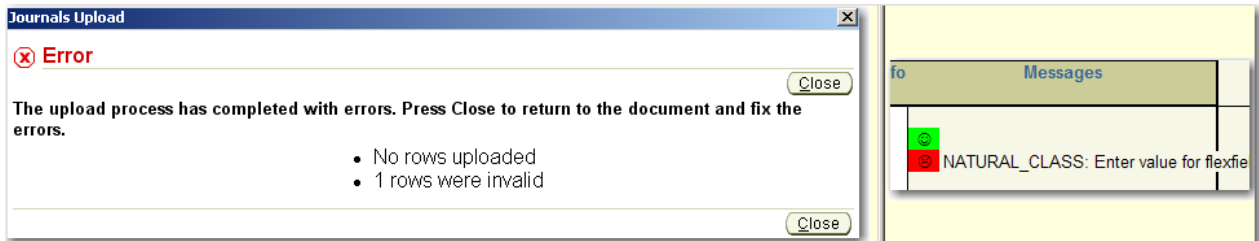
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An unsuccessful upload will result in an error message in the Journals Upload box OR in the Messages area of the template:



OR



You must have all green faces and a confirmation number for the entry to have successfully uploaded. If there are any red faces, and/or an error message in the dialog box, NONE of the lines were uploaded. Edit the template as needed (See section **System Validation of WebADI Entries** for explanation of error messages) and re-upload.

Note the number of rows being uploaded and verify that number with the “xxx rows successfully uploaded” message you receive. This is extremely important for large entries where every row of the journal is not viewable on one screen and therefore the green smiley faces cannot be readily seen for all rows. This will ensure that ALL rows were uploaded successfully. We have discovered a few instances where rows inserted at the end of an entry were not included in the upload probably due to a formatting change.

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If you have uploaded an entry and know you need it deleted or edited, please contact the Controller's Office analyst who reviews entries for your division. If you have uploaded the same entry more than once, you don't need to upload a reversal; your reviewer can delete the additional entry or reverse a posted duplicate.

Alumni Relations - Susan Mockus
Dartmouth Medical School (DMS) - Susan Wells
Dean of Faculty - Janet Gilson
Dean of the College - Susan Mockus
Development - Gwendolen Gensler
EVP - Susan Wells
President's Office - Janet Gilson
Provost - Janet Gilson
Public Affairs - Janet Gilson
Thayer School - Janet Gilson
Tuck School - Susan Mockus

A successful upload places your entry in a queue for review and posting by the Controller's Office. Please see **Controller's Office Validation** section below for review criteria.

System Validation of WebADI Entries

Generally speaking, journal preparers are permitted to upload journals across department strings regardless of their own location and account responsibilities. However, there are system-wide rules that make basic checks on segment combinations within strings, and segment values used.

Cautions, Warnings, and Error Messages

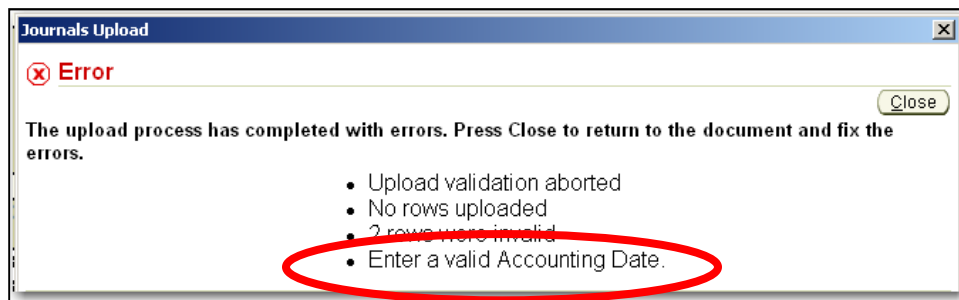
In some instances, Web ADI will “overlook” errors that you have made. The entry will go through and you will not receive a warning or error message. Therefore, it is important that you review your work prior to uploading. Some examples include:

- Uploading the same entry twice.
- Uploading an entry that debits and credits the same chart string for the same amount.
- Uploading with blank fields: Batch Name, Journal Name, Journal Description or Line Description.

Upload Window Error Messages (displayed in Journals Upload dialog box):

Invalid Accounting Date

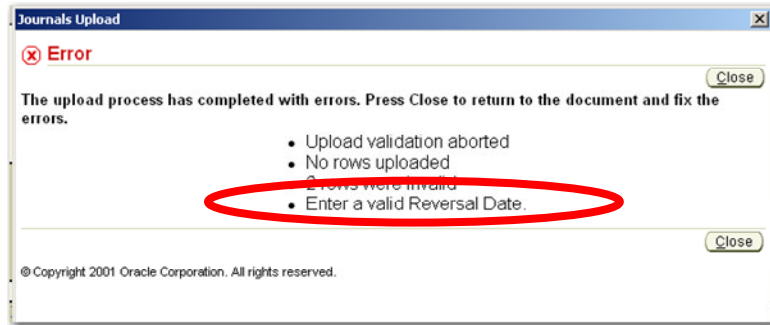
A valid Accounting date must be specified in the Header. It must be in an ‘open’ or ‘future-enterable’ period; use the LOV lookup to verify.



Invalid Reversal Date

When “Reverse Journal” is set to Yes, then a valid Reversal Period must be specified. If the reversal period is invalid, use LOV lookup to verify and select the correct reversal period.

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Template Lines Error Messages (displayed in Messages area in the template):

Unbalanced Entry

Total debits do not equal total credits. Review and correct as needed.

Messages	
1	Entered amounts for Journal 1 are not balanced.
2	Entered amounts for Journal 1 are not balanced.

Cross-Segment Validation Rule

A chart string combination has been entered which violates a defined cross-segment validation rule. Verify and correct the chart string segments as needed.

Messages	
	ORGANIZATION: This Organization value cannot be used in combination with this Entity value.
	ORGANIZATION: This Organization value cannot be used in combination with this Entity value.

Non-Existent Segment Value


A segment value has been entered which does not exist in the Chart of Accounts. In the following example, a Natural Class of 2000 and a Natural Class of 2001 do not exist. Verify and correct the segment values.

Messages	
	NATURAL_CLASS: Value 2000 for the flexfield segment NATURAL_CLASS does not exist in the value set 2000SET. (VALUESET=NATURAL_CLASS)
	NATURAL_CLASS: Value 2001 for the flexfield segment NATURAL_CLASS does not exist in the value set 2001SET. (VALUESET=NATURAL_CLASS)

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Unallowable Natural Class

Certain natural class values have been secured against entry. Verify and enter the correct natural class value to be used.

Messages	
	NATURAL_CLASS: Value secured: A Security Rule prevents use of this natural class for your transaction.



Error Messages: Debit and Credit on Same Line

Each line must have a debit or a credit, but not both. Move either the debit or credit to another line.


Messages	
	You cannot enter a value in both the Debit and Credit columns.

Reversal Period Left Blank

When "Reverse Journal" is set to Yes, a valid Reversal Period must be specified. If the reversal period is left blank, you will receive the error message shown below. Update the template by entering a reversal period.

Messages	
	Reversal Period must be supplied when Reverse Journal is set to Yes
	Reversal Period must be supplied when Reverse Journal is set to Yes

Too Many Decimal Places

Messages	
	The values entered for the following fields exceed the maximum precision allowable for the selected currency: Debit. Enter a value that does not exceed the maximum precision of 2

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Lines Added at Total Area

Lines may be added to a template, but be sure to add them in the white Lines area. Lines added at the Totals line will not be uploaded:

Upl	ENTITY	ORG	FUNDING	ACTIVITY	SUBACTIVITY	NATURAL_CLASS	Debit * Number	Credit * Number	Line Description Text	Additional Line Info Text	Messages	
	20	754	368000	100001	0000	7511		100				
	20	754	368000	100001	0000	7512			100			
	20	754	368000	100001	0000	7758		1000			} information in these lines is ignored	
	20	754	368000	100001	0000	7789			1000			
Totals:								100	100			

Tip: This is not the end of the Template. Unprotect the sheet and insert as many rows as needed.

"Orphan" Upload Flag

The system will expect further information on a line with a flag. Double-click on or clear the cell to remove this flag. For lines to be uploaded, the flag is not required and they will upload whether or not there is a flag in the Upl column.

Upl	ENTITY	ORG	FUNDING	ACTIVITY	SUBACTIVITY	NATURAL_CLASS	Debit * Number	Credit * Number	Line Description Text	Additional Line Info Text	Messages	
	20	754	368000	100001	0000	7511		100				
	20	754	368000	100001	0000	7512			100			
	Pe										You must enter a value in either the Debit column or the Credit column.	
Totals:								100	100			

Tip: This is not the end of the Template. Unprotect the sheet and insert as many rows as needed.

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Controller's Office Validation

After a Manual entry is successfully uploaded, it sits in a queue to be reviewed by the Controller's Office. The following section outlines what the reviewer looks for when evaluating journal entries for posting. If needed, the preparer will be contacted for clarification of the entry, or the entry will be rejected from the system.

Requirements:

A Debit or Credit cannot be zero or a negative number.

JE Batch Name must include the uploader's first initial and last name. JE Batch Name, JE Journal Name and JE Journal Description may not be left blank.

Line Description in the Lines area of the template may not be left blank.

Internal Natural Class debits and credits must net to zero.

Transfer Natural Classes must match correctly and offset chart strings for transfer entries must be included in "Additional Line Info 1".

Transfers out of RFM (Restricted Funds Management) category level 4 are not allowed.

The Reviewer will look at the transactions in the account string being credited when moving an expense or the account string being debited when moving revenue to see that the charge/revenue was indeed posted to that account string. When nothing is found to be moved or the entry is for more than the account's year to date balance, the entry will either be rejected or you will be contacted for more information.

Certain Sources cannot be journaled:

When analyzing transactions to be moved, check the JE Source listed in transaction report detail to make sure it is a Source you are allowed to journal using WebADI.

Journal entries **can** be used to correct transactions from CBORD, COSTTRANSFER_DC, Hanover Inn, PCard, TRAVEL_DC, and Resource25. Journal entries **can** also be used to correct transactions from a service/recharge center (Sources beginning with "SRVCTR...") but the natural class must remain in the Service Center range (7811-7826). Service Center transactions **can** also be corrected by the Service Center. Journal entries to correct a transaction should not be done until the original transaction has posted.

Journal entries **cannot** be used to correct transactions posted to the GL by the following satellite or Oracle subsystems (referred to as sources in the GL): Accounts Receivable Accounts Payable, Advance, Banner, Benesoft, Cashiering, Computer Store, The Daily Dartmouth, FAMIS, Inventory, OGA ("Projects"), Oracle Labor Distribution ("OLD"), Payroll, Telephone Services (Pinnacle), Utilities Billing System, and Yardi. Please contact

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a representative for the satellite or Oracle subsystems regarding what information they need to make the correction. Contact information by Source is listed at <http://www.dartmouth.edu/~control/reference/> .

Entries to Balance Sheet Natural Classes:

The balance sheet funding value - 909000 – **must be used** in combination with the following types of balance sheet natural classes (assets and liabilities): cash, cash on hand, petty cash, clearing accounts, revenue receivables, allowance for doubtful accounts, prepaid expense, inventory, deferred charges, investments (purchase of and realized gains/losses), Auxiliary capitalized fixed assets, Auxiliary accumulated depreciation, deferred revenue, accounts payable, and other short-term liabilities.

The following types of balance sheet natural classes (assets and liabilities) **are not used** in combination with the balance sheet funding value 909000: notes and loans receivable, internal loans receivable/payable, non-Auxiliary capitalized fixed assets, non-Auxiliary accumulated depreciation, gifts in kind, real estate for sale, long-term liabilities, and bonds/notes payable. For these balance sheet natural classes, use the same funding value as the offset account string.

The balance sheet activity value - 910000 - is used with the following balance sheet natural classes (assets and liabilities) when the Institutional entity 001 is used: cash, accounts payable, cash advances, fringe pool.

Preferred Best Practices:

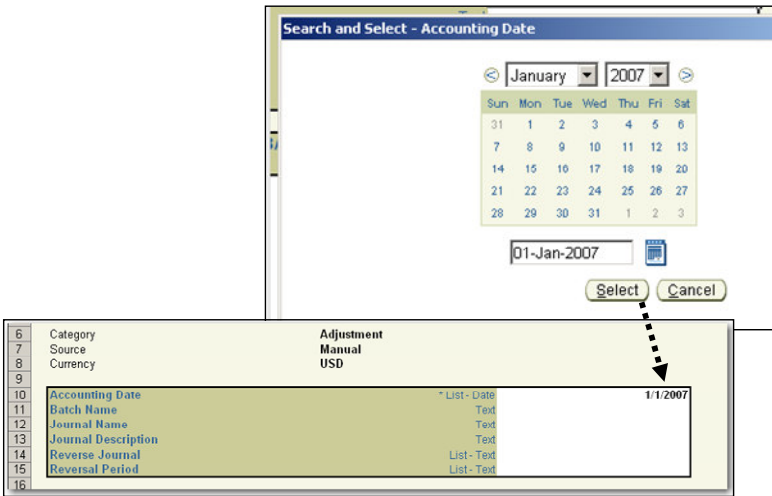
PCard corrections: The reviewer must locate Pcard and other charges being corrected so it is very helpful to include the vendor's name or description of the transaction and date (month/day) in the line description field so the reviewer can easily find the transactions being corrected. If transactions are combined, please list the individual charges in the line description field after the date (example: 15.20 / 25.30 / 5.15). If correcting part of a transaction, please indicate total amount in the line description field (example: total chg \$125.53).

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Reference Information

Selecting Accounting Dates

Both the “Month” and “Year” fields in the Header section of the template have LOV (list of values) pull-down menus that you can use to select the correct accounting date (date in the period for which the entry should be recorded). When you choose a date from the calendar, you press **Select** and the date is entered into the appropriate fields. Dates can also be entered manually.

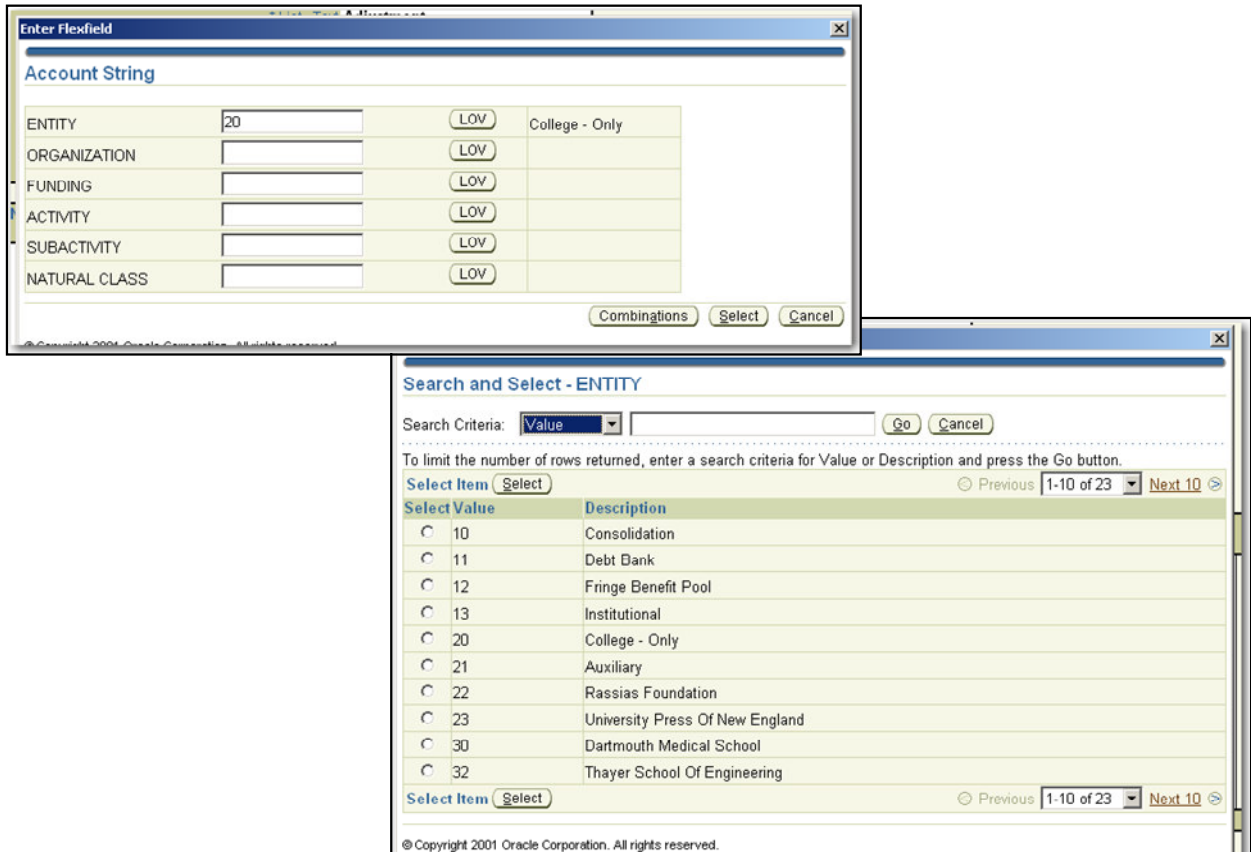


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Reference Information

List of Values (LOV)

There is a separate column in the Excel sheet for each segment of a chart string. By double-clicking in any chart string segment column, you will get an “Enter Flexfield” pop-up screen that provides a search capability to locate the correct value for each of the chart string segments. (See example below.)



To validate a value:

- Double-click in the segment cell.
- Review the description displayed. Is it correct?
 - If yes, then move to the next segment.
 - If no, then change the value for the segment.

When you have selected all of the chart string segment values, the line is populated with the whole six-segment chart string.

Click **Select** and the system displays this message: “This combination is valid.”

Reference Information

Methods for reallocating dollars

Double-Entry Bookkeeping: "Double-Entry" refers to a method of bookkeeping in which a transaction is entered both as a debit to one chart string and a credit to another chart string, so that the totals of debits and credits are equal.

Since each credit has one or more corresponding debits (and vice versa), the system of double-entry bookkeeping always leads to a set of balanced ledger credit and debit accounts. Summarized amounts from these ledger balances are then used to prepare financial statements.

The function of many manual entries is to reallocate funds because of incorrect charges, reallocate specific charges between departments or Activities, or reallocate committed lump-sum funds between departments. The following section outlines methods for these kinds of entries.

Example 1: Correcting an existing charge. For example, a Procurement Card (PCard) charge gets swept to an incorrect chart string. Or, a department decides to change how it uses its strings, and wants to move a number of existing charges to a new string.

Debit: New chart string, Credit: Original chart string using the original natural class (here, 7511 Office Supplies). Use positive number on both sides of the entry.

Accounting Date							* List - Date				
Batch Name							Text	J Doe PCard 110409			
Journal Name							Text	J Doe PCard 110409			
Journal Description							Text	Moving PCard charges			
Reverse Journal							List - Text				
Reversal Period							List - Text				
Upl	ENTITY	ORG	FUNDING	ACTIVITY	SUBACTIVITY	NATURAL_CLASS	Debit	Credit	Line Description	Addi	
* List - Text							* Number	* Number	Text	Text	
	20	999	368000	100001	0000	7512	750.00		Office Max 10/17/09		
	20	998	368000	100015	0000	7511		750.00	Office Max 10/17/09		

Example 2: "Charging" another department for a good or service you provide. For example, your departments produces a journal and another department buys 100 copies. Since you are not moving an existing expense to the other department, you would instead bill them for the goods you have provided. Because you are a Dartmouth department charging another Dartmouth department, you would use INTERNAL natural classes on both sides. Debit the other department's string for 7874-INT DEPT Books and Publications and Credit your department for 4874-INT DEPT Books and Publications Use positive numbers in the debit and credit columns. Please see below for the list of Internal Revenue and Expense natural classes.

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Other examples include distributing the cost of a central copier (Credit the central account 4853-INT DEPT Copying and Printing, Debit the strings using the copier 7853-INT DEPT Copying and Printing), or “selling” office supplies to another department (credit your string 4863 Internal Sales, debit their string 7863 Internal Sales). Either department may submit the entry for this kind of billing.

Upl	ENTITY	ORG	FUNDING	ACTIVITY	SUBACTIVITY	NATURAL_CLASS	Debit	Credit	Line Description	Additional
*List - Text							*Number	*Number	Text	Text
20	999	368000	100001	0000	7874		2,500.00		100 copies journal	
20	998	368000	100015	0000	4874			2,500.00	100 copies journal	

Please note that for Examples 1 and 2, it is assumed that you are moving an expense. Debit and credit instructions should be reversed if you are moving revenue or a credit against expense.

Example 4: Transfer. You have committed a lump sum to an event being coordinated by another department. You have committed \$500 regardless of the exact expenses incurred and you are not receiving goods or services for the amount you’re paying. This is a true transfer. Another example would be moving subvention funds into a reserve at the end of the year.

Refer to the transfer matrix (**Reference Information: Transfer Natural Classes**) for the appropriate Natural Classes to use on each side of the transfer entry. In our example, the funds are being moved between 368000 and 368000, so 4921 is used on both sides. Credit the string receiving the funds and debit the string providing the funds, using positive numbers on both sides.

The offset string (from the “opposite” side of the transfer) must be entered in the **Additional Line Info 1** cells (see picture). This is a requirement only for entries that use transfer natural classes.

Upl	ENTITY	ORG	FUNDING	ACTIVITY	SUBAC	NATURA	Debit	Credit	Line Description	Additional Line Info 1
*List - Text							*Number	*Number	Text	Text
20	999	368000	100001	0000	4921		500.00		Conference A	20.997.368000.100015.0000.4921
20	997	368000	100015	0000	4921			500.00	Conference A	20.999.368000.100001.0000.4921

Transfers out of RFM (Restricted Funds Management) category level 4 are not allowed.

Reference Information

Cross-Segment Validation

When you create a manual journal entry, the chart string segment values are compared to a set of cross-segment validation rules. If you enter an invalid combination of segment values, you will receive an error message. These rules will help prevent some inappropriate journal entries from being posted to the GL, and reduce the number of correcting entries.

The purpose of cross-segment validation rules is to:

- Specify that certain combinations of segment values in the Chart of Accounts are invalid.
- Prevent invalid combinations of segment values when a journal entry is uploaded or a transaction is recorded.

Cross-segment validation rules are defined system-wide, apply to everyone, and are built into the system.

Current cross-segment validation rules that Dartmouth College has created in the GL include:

- Certain Org values can only be paired with their specific Entity value (e.g., Genetics 105 has to be used with DMS 30).
- The 'General Support' Activity range (95xxxx) can only be used with revenue Natural Class values (4xxx-5xxx).
- Payroll Natural Class values (6xxx) cannot be used with Agency Entity values (90-92).
- Balance Sheet Activity values can only use certain Balance Sheet Natural Class values.
- Internal Expense and Revenue Natural Classes can only be used with Entity values <43.
- Construction in Progress (CIP) ORGs, Activities and Natural Classes must correspond.
- Entity and Funding must correspond for Subvention and Agency/ Auxiliaries Fundings (e.g., 368001 DMS Subvention only with 30 DMS).

Reference Information

Security Rules on Natural Class

To minimize the possibility of posting to an incorrect natural class value, certain natural class values are not available for general use. For example, while you can post to the operating chart strings of your department, you cannot use certain natural classes that have been reserved for specific institutional needs.

Some examples of these institutional natural class values to which cannot post include those reserved for:

- Capital Projects
- Endowment Principal
- Institutional Investments
- Student Billings
- Loans
- Compensation (Salaries and Fringe)*

*If you feel you need to make an adjustment to a charge that has been posted to one of these natural classes, you must contact Employee Information Services (EIS) and have the change made through the payroll process.

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Reference Information

Transfer Natural Classes

There are specific natural class values that must be used when transferring balances between different types of funding values. These values are defined based on the funding values and/or activity values of the affected strings. (Note: Not all users will have access to Transfer natural classes; this is at the discretion of the divisional fiscal officer.)

Transfer NC Matrix:

TRANSFERS OUT/DEBIT		TRANSFERS IN/CREDIT					
		DESIGNATED RESERVES		UNRESTRICTED ENDOWMENT	UNDESIGNATED OPERATING	RESTRICTED GIFTS	RESTRICTED ENDOWMENT
	Funding Range	160000-192499	194600-304999	305000-319999	360000-379999	535000-634999	645000-784699
DESIGNATED RESERVES	160000-192499	4932/(4932)		4913/(4911)	4912/(4911)	4975/(4967)	4977/(4967)
	194600-304999						
UNRESTRICTED ENDOWMENT	305000-319999	4901/(4914)		4934/(4934)	4912/(4914)	4975/(4969)	4977/(4969)
UNDESIGNATED OPERATING	360000-379999	4901/(4902)		4913/(4902)	4921/(4921)	4975/(4965)	4977/(4965)
RESTRICTED GIFTS	535000-634999	4966/(4976)		4968/(4976)	4964/(4976)	4979/(4979)	4977/(4976)
RESTRICTED ENDOWMENT	645000-784699	4966/(4978)		4968/(4978)	4964/(4978)	4975/(4978)	4980/(4980)
Transfers into restricted Fundings are only allowed with prior approval by the Controller's Office.							

Please contact your Controller's Office Analyst if you are transferring between fundings not included in this matrix. These would be special cases that require approval.

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Reference Information

Internal Revenue and Expense Natural Classes

There are specific natural class values that have been created for 'internal' revenues and expenses. These 'Internal' values must be used when one department charges another department for providing goods or services.

Internal charges may not be moved to an 'external' natural class value. For example, if you receive a charge from a service center (internal), you must not move the charge to an external natural class. If you need to see internal and external charges of the same type grouped together, you will be able to do that through natural class parameters in reports.

Natural class values for internal revenues and expenses have a one-to-one relationship, i.e., for every internal revenue natural class value, there is a corresponding internal expense natural class value. For example, service center billings must use an internal revenue natural class to recognize their revenue; they must also use an internal expense natural class to record the charge to the department (or grant). This 'offsetting' is necessary so that internal revenue and internal expenses always net to \$0 on the institution's financial statements.

Internal Natural Classes must net to zero. In addition, charges must be within the same "bucket" (INT DEPT, SVC CTR, FO&M). (CIP expense natural classes may be used with more than one revenue bucket.) If a transaction originated in a Source the department is allowed to move, and is being reallocated to a different string, the natural class must stay the same or be in the same bucket. In most cases, the FO&M bucket will only be used by the FAMIS system and will not be reallocated through Manual entries.

Internal Revenue	Internal Expense
	1731-CIP CONST FO&M Charges
	1732-CIP CONST FO&M Labor
	1733-CIP CONST FO&M Materials
	1765-CIP A E Internal Project Mgmt
	1767-CIP A E FO&M Engineering
	1782-CIP ADMIN Internal Fees
	1786-CIP ADMIN Internal Utilities
	1804-CIP OTHR Other Internal Charges
	5474-NONOP NONCAP Intl Equip under 5000
	5483-NONOP NONCAP Internal Charges
	5484-NONOP NONCAP Intl Equip 5000-24999
	5486-NONOP NONCAP Internal Admin Fees
Revenue	Expense
4811-SERVICE CTR Animal Operating Room	7811-SERVICE CTR Animal Operating Room
4812-SERVICE CTR Audio Visual Svcs	7812-SERVICE CTR Audio Visual Svcs
4813-SERVICE CTR Backup Network Svcs	7813-SERVICE CTR Backup Network Svcs
4814-SERVICE CTR Computing Assist Svcs	7814-SERVICE CTR Computing Assist Svcs
4815-SERVICE CTR Copying	7815-SERVICE CTR Copying
4816-SERVICE CTR Design and Construction	7816-SERVICE CTR Design and Construction
4817-SERVICE CTR Glassware Washing	7817-SERVICE CTR Glassware Washing
4818-SERVICE CTR Hazardous Waste Dispose	7818-SERVICE CTR Hazardous Waste Dispose
4819-SERVICE CTR Laboratory Analysis	7819-SERVICE CTR Laboratory Analysis
4821-SERVICE CTR Mailing Services	7821-SERVICE CTR Mailing Services

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4822-SERVICE CTR Printing	7822-SERVICE CTR Printing
4823-SERVICE CTR Repair Shops	7823-SERVICE CTR Repair Shops
4824-SERVICE CTR Research Animals Fee	7824-SERVICE CTR Research Animals Fee
4825-SERVICE CTR Use of Equipment	7825-SERVICE CTR Use of Equipment
Revenue	Expense
4851-INT DEPT Catering	7851-INT DEPT Catering
4852-INT DEPT Alcoholic Beverages	7852-INT DEPT Alcoholic Beverages
4853-INT DEPT Copying and Printing	7853-INT DEPT Copying and Printing
4854-INT DEPT Educational Programs	7854-INT DEPT Educational Programs
4855-INT DEPT Fees	7855-INT DEPT Fees
4856-INT DEPT Rooms	7856-INT DEPT Rooms
4857-INT DEPT Meals and Beverages	7857-INT DEPT Meals and Beverages
4858-INT DEPT Security Services	7858-INT DEPT Security Services
4861-INT DEPT Museum Poster Program	7861-INT DEPT Museum Poster Program
4862-INT DEPT Rentals	7862-INT DEPT Rentals
4863-INT DEPT Sales	7863-INT DEPT Sales
4865-INT DEPT Calling Card Charges	7865-INT DEPT Calling Card Charges
4866-INT DEPT Communication Monthly Fee	7866-INT DEPT Communication Monthly Fee
4867-INT DEPT Internatl Long Distance	7867-INT DEPT Internatl Long Distance
4868-INT DEPT Toll Free Charges	7868-INT DEPT Toll Free Charges
4869-INT DEPT Services	7869-INT DEPT Services
4871-INT DEPT Institutnl Review Board Fee	7871-INT DEPT Institutnl Review Board Fee
4872-INT DEPT Clncl Cncr Rsrch Cmmtt Fee	7872-INT DEPT Clncl Cncr Rsrch Cmmtt Fee
4873-INT DEPT Clinical Rsrch Admin Fees	7873-INT DEPT Clinical Rsrch Admin Fees
4874-INT DEPT Books and Publications	7874-INT DEPT Books and Publications
4875-INT DEPT Computer Equip less 4999	7875-INT DEPT Computer Equip less 4999
4876-INT DEPT Computer Equip more 5000	7876-INT DEPT Computer Equip more 5000
4877-INT DEPT Computer Software	7877-INT DEPT Computer Software
4878-INT DEPT Postage Freight Shipping	7878-INT DEPT Postage Freight Shipping
4879-INT DEPT Maintenance Contracts	7879-INT DEPT Maintenance Contracts
4881-INT DEPT Telephone Equipment	7881-INT DEPT Telephone Equipment
4882-INT DEPT Promotional Costs	7882-INT DEPT Promotional Costs
4883-INT DEPT Repayment	7883-INT DEPT Repayment
Revenue	Expense
4701-INTERNAL FOM REV Chiller	8001-INTERNAL FOM DIST Chiller
4702-INTERNAL FOM REV Electricity	8002-INTERNAL FOM DIST Electricity
4703-INTERNAL FOM REV Energy Mgmt System	8003-INTERNAL FOM DIST Energy Mgmt System
4704-INTERNAL FOM REV Water	8004-INTERNAL FOM DIST Water
4705-INTERNAL FOM REV Steam	8005-INTERNAL FOM DIST Steam
4706-INTERNAL FOM REV Sewer	8006-INTERNAL FOM DIST Sewer
4707-INTERNAL FOM REV Custodial Contract	8007-INTERNAL FOM DIST Custodial Contract
4708-INTERNAL FOM REV Custodial Labor	8008-INTERNAL FOM DIST Custodial Labor
4709-INTERNAL FOM REV Custodial Materl	8009-INTERNAL FOM DIST Custodial Materl
4711-INTERNAL FOM REV Engineering Contrt	8011-INTERNAL FOM DIST Engineering Cntrt
4712-INTERNAL FOM REV Engineering Labor	8012-INTERNAL FOM DIST Engineering Labor
4713-INTERNAL FOM REV Engineering Matr	8013-INTERNAL FOM DIST Engineering Matr
4714-INTERNAL FOM REV Trade Contracts	8014-INTERNAL FOM DIST Trade Contracts
4715-INTERNAL FOM REV Trades Labor	8015-INTERNAL FOM DIST Trades Labor
4716-INTERNAL FOM REV Trade Materials	8016-INTERNAL FOM DIST Trade Materials
4717-INTERNAL FOM REV Composting	8017-INTERNAL FOM DIST Composting
4718-INTERNAL FOM REV Recycling	8018-INTERNAL FOM DIST Recycling
4719-INTERNAL FOM REV Trash Removal	8019-INTERNAL FOM DIST Trash Removal
4721-INTERNAL FOM REV Equip Rental	8021-INTERNAL FOM DIST Equip Rental
4722-INTERNAL FOM REV Trucking	8022-INTERNAL FOM DIST Trucking
4723-INTERNAL FOM REV Grounds Maint	8023-INTERNAL FOM DIST Grounds Maint

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Reference Information

Budget-Only Natural Classes

Operating revenue and non-compensation expense

Certain natural class values are available for high-level forecasting during the budgeting process. For example, there are natural class values for both restricted and unrestricted gift bequests that are used only for high-level budgeting. These values are NOT used when recording actual transactions. A security rule will prevent use of these NCs for manual transactions.

4000-TUITION AND FEES Budget Only
4162-SPONSORED Indirect Rev Budget Only
4220-GIFTS BEQ UNRESTR Budget Only
4240-GIFTS BEQ RESTR Budget Only
4300-ENDOW DIST Budget Only
4400-INV INC Investment Inc Budget Only
4430-SALES AND OTHER REV External Budget
4440-OTHR INC STUDENT RB Room Board Bdgt
4530-PATIENT LAB Services Budget Only
4570-HOSPITAL PUR SRV REV Budget Only
4580-OTHER PUR SRV REV Budget Only
4640-OTHR INC Budget Only
4700-INTERNAL FOM REV Budget Only
4800-INTERNAL DEPART REV Budget Only
7000-SCHOLARSHIP AWRDS Budget Only
7020-EQUIP FURN FIX UNDER 5000 Budget
7100-EQUIP FURN FIX 5000 to 24999 Budget
7200-OPERATING LEASE RENTALS Budget Only
7240-MAINT AND REPAIRS Budget Only
7300-MAINT CONTRACTS Budget Only
7340-COGS Budget Only
7400-MATERIAL AND SUPPLIES Budget Only
7530-BOOKS MEDIA Budget Only
7550-CAP Items over 25000 Budget Only
7600-PURCHASED SERVICES External Budget
7650-INSURANCE Budget Only
7680-POSTAGE FRGHT SHIP Budget Only
7700-PROF FEES Budget Only
7800-INTERNAL DEPART CHARGES Budget Only
7930-PROF SRVCS CLINIC Budget Only
8000-INTERNAL FOM DIST Budget Only
8040-UTIL COMMUNICATION Budget Only
8070-WASTE REMOVAL Budget Only
8110-TRAVEL FOREIGN Budget Only
8200-ENTERTAINMENT Budget Only
8400-OTHER OPERATING EXPENSE Budget Only
8480-TAXES Budget Only
8620-DEBT SERV INT PRIN Budget Only
8700-DEP Depreciation Budget Only