

OSP Learning

Creating SPUD Journal Entries and Cost Transfers

Office of Sponsored Projects
Creating SPUD Journal Entries and Cost Transfers

Introduction This manual is designed to provide you with an overall understanding of the journal entry process for grant expenditures and associated guidelines and rules. In addition, you will learn how to use SPUD (Sponsored Projects Upload Device) to create manual journal entries and move them through the journal entry approval and upload process.

Included in This Manual This training manual includes the following topics:

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*Learning Checkpoints #2 and #3 will only be completed by those individuals who have upload and/or cost transfer responsibilities.

Training Road Map

Introduction

This module will provide background information on the manual journal entry process and step-by-step instructions for using SPUD to create manual journal entries and cost transfers (for those authorized to do cost transfers).

The materials included in this module can be used in two ways:

- During a training session with your instructor directing the activities that are listed below, or
 - After any initial training as a self-instructional training tool.
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How to Use the Materials

As part of this training module, you are expected to use the materials provided and complete the learning activities described in the table below, with or without the assistance of an instructor. Check off each item as you complete it.

Type of Material	Activity	√
Training Road Map	Review the prerequisites and performance objectives as a means of knowing what you need to complete prior to starting this module as well as what you can expect to learn related to this job task.	
Process Information	Review this section to understand the job and organizational context within which journal entry creation and approval takes place.	
Procedures	Follow the procedures applicable to your responsibilities for using SPUD to create journal entries, create cost transfers and upload SPUD.	
Learning Checkpoint	Practice working with SPUD, making note of any questions you might have.	

Training Road Map, cont'd

Prerequisites

It is assumed that individuals participating in this training have completed:

- Working in the Oracle Financials Environment
 - Working with the Chart of Accounts
 - Understanding PTAEOs
-

Performance Objectives

Performance objectives are provided as a means of describing what you can expect to learn in order to accomplish this job task. After completing the learning activities related to this training module, you will be able to:

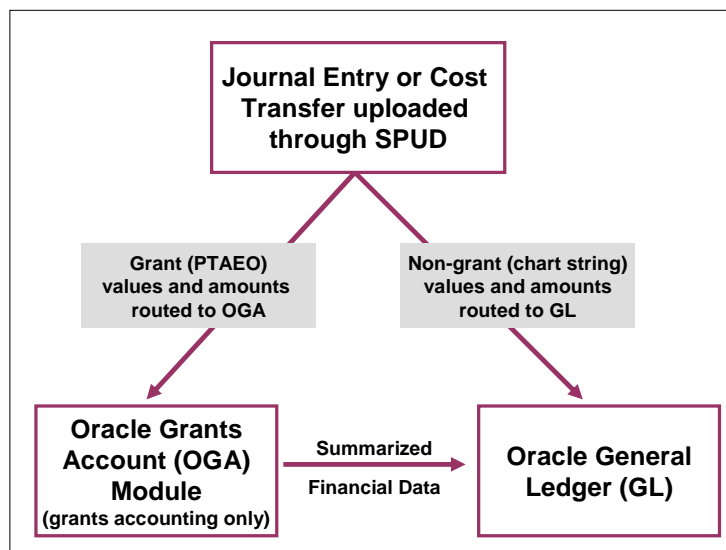
- Explain how the journal entry process works.
 - Explain the guidelines and rules that must be followed to accurately create journal entries and cost transfers
 - Identify the key parts of the SPUD template.
 - Download the SPUD template from the web and save it to your desktop.
 - Use SPUD to create journal entries, and cost transfers (where applicable).
-

SPUD Overview

Introduction Journal entries that contain at least one PTAE0 (grant string), and cost transfers, will be created in Excel and uploaded through the Web-based SPUD (Sponsored Projects Upload Device).

Web ADI vs. SPUD Web ADI is the tool that is used for GL chart string journal entries. When a journal entry is required for a PTAE0, or a combination of both GL chart strings and PTAE0, SPUD is used.

How SPUD Works The diagram below illustrates the SPUD process flow. This diagram illustrates a combination of a PTAE0 and a chart string. Once a journal entry or cost transfer is uploaded through SPUD, the grant values and dollar amounts for the PTAE0 are routed to OGA. Summarized financial data is fed from OGA to GL. At the same time, any non-grant values and dollar amounts to be charged to a chart string are routed to GL.



SPUD Templates

SPUD uses two types of templates:

- CJE001 is the SPUD template used for journal entries.
- CTX001 is the SPUD template used for cost transfers.

Samples of these templates are provided in the next section of this manual called: *SPUD Templates*.

SPUD Overview, cont'd

Journal Entries and Double Entry Bookkeeping

“Double-Entry” refers to a method of bookkeeping in which a transaction is entered both as a debit to one account and a credit to another account (chart strings and PTAEOs at Dartmouth College), so that the totals of debits and credits are equal.

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

Therefore, whenever we create a journal entry or cost transfer we always have to ensure that the credits and debits offset each other to reach a zero balance.

Debits and Credit Example

The table below illustrates the concept of double entry bookkeeping in transactions between a department and a service center. Notice that revenue and expenses for a service center are always recorded to a chart string.

CHARGES from a service center are recorded as . . .	REFUNDS from a service center are recorded as . . .
An expense debit to a department's PTAEO or chart string	A revenue debit to the service center's chart string
<i>AND . . .</i>	<i>AND . . .</i>
A revenue credit to the service center's chart string	An expense credit to a department's PTAEO or chart string

SPUD Overview, cont'd

Types of Journal Activities

The table below describes the various types of journal activities that are entered into SPUD and describes who prepares the journals for these activities.

Journal Activity	Prepared By	Examples
Service Center Billings	Operating units that provide goods and services to other College programs and activities.	College Printing and Mailing, Electron Microscope Facility, Environmental Health and Safety, and the Animal Resources Center
Departmental Recharge Center Billings	Operating units that provide goods or services as a convenience to generally localized users. (Departmental Recharge Centers typically charge users a retroactive monthly fee based on actual usage and specific, direct costs.)	Departmental fax machines, copy machines, and postage meters
Central Recharge Center Billings	Operating units that provide goods as a convenience to a broad range of users across the institution. (Central Recharge Centers typically charge users a retroactive monthly fee based on actual usage and specific, direct costs.)	Remsen Stockroom (dry ice), DMS Facilities (CO ² usage), Telephone Services
Tuition and Health Insurance Charges	Operating units that are responsible for allocating tuition and health insurance charges.	Graduate student health insurance
Cost Transfers	Departments prepare cost transfers to move a charge that has been posted in either the GL or OGA to or from a Project-Task-Award combination.	Correcting a supply charge that was booked to the wrong PT AEO
Expenditure Type Reclassifications	Departments prepare reclassifications to move a charge from one expenditure type to another within the same Project-Task-Award combination.	Items classified as office supplies that should have been minor (non-capitalized) equipment
Central Accounting Journals	The Controller's Office and accounting departments are responsible for creating certain types of journal entries	Clearing cash advances, re-classifying fixed assets
OSP Adjustments	OSP submits journal entries to correct system generated errors and to zero out accounts	Adjusting indirect costs

SPUD Overview, cont'd

Preparation and Uploading SPUD

Although SPUD is an upload device, only OSP, Service Centers, and some central administrative departments and recharge centers have authorization to upload journals. For all other areas of the college, managing and/or transacting against grants, the SPUD template is prepared, approved, and forwarded to OSP for uploading. The table below provides a snapshot by type of journal activity, the SPUD templates that are used, who prepares the template and who is authorized to upload the template. Note that the CTX001 template is only used for cost transfers.

Type of Activity	Template	Who Prepares	Who Uploads
Service Center Billings	CJE001	Service Centers	Service Centers
Departmental Recharge Center Billings	CJE001	Departmental Service Provider	OSP
Central Recharge Center Billings	CJE001	Central Recharge Center	Central Recharge Center
Tuition & Health Insurance Charges	CJE001	Central Services	Central Services
Cost Transfers	CTX001	All Departments	OSP
Expenditure Type Reclassifications	CJE001	All Department	OSP
Central Accounting Journals	CJE001	Controller's Office	Controller's Office
OSP Adjustments	CJE001	OSP	OSP

SPUD Journal Entry Guidelines and Rules

Introduction When creating journal entries and cost transfers, it is helpful to understand the basic rules that apply to PTAE0 segments and are embedded in the SPUD journal entry tool.

PTAE0 Validation OGA is, first and foremost, a **validation engine**. When you enter a transaction with one or more PTAE0 strings in it, your choice of segment values is compared to a set of validation rules that are built into the system and built into a Project-Task-Award combination. These validation rules:

- Mandate valid PTAE0 string combinations.
- Restrict the uploading of invalid combinations.
- Are built into the system.
- Result in failed transaction entries if combinations are invalid.

If you enter an invalid segment value combination, then your transaction will fail and an error message may appear. This will help to alleviate some of the rework and corrections that are necessary when transactions are posted to the wrong account and will alert you to correct the PTAE0 being used for the transaction.

Validation Rules There are five common OGA validation rules that, if violated, may result in a failed transaction, including:

- Project-Task-Award combination must be valid.
- Expenditure type must be valid for the Project-Task-Award combination.
- The transaction date must fall between the start and end dates of the Project-Task-Award.
- The Project status must allow transactions.
- The Award status must allow transactions.

These rules will only prevent the posting to invalid segment combinations. Restrictions surrounding what information you can see and what functions you can perform are handled in the security setup for each user.

SPUD Journal Entry Guidelines and Rules, cont'd

About Cost Transfers

Cost transfers are performed to move transactions involving a PTAE0 (as a credit, debit, or both) that have already been recorded in our financial systems. A cost transfer is required when you are moving an expenditure between:

- A PTAE0 and a GL chart string
 - A PTAE0 and a PTAE0, for example:
 - Two different project values (P) sharing the same award (A)
 - Two different awards (A) sharing the same project (P)
 - Different tasks (T) within the same Project-Award (P-A) combination
-

Cost Transfer Rules

It is the policy of Dartmouth College that costs should be charged to the appropriate sponsored award when first incurred. However, there are circumstances where it may be necessary to transfer expenditures to a sponsored award subsequent to the initial recording of the charge.

In accordance with Dartmouth College and in compliance with regulatory requirements, cost transfers must be:

- For non-payroll transactions only. (Payroll corrections are made with a labor distribution adjustment.)
 - Initiated within 90 days of incurring the expense.
 - Accompanied by supporting documentation and required approvals.
-

Cost Transfers and Original Transactions

According to the College's policies regarding grant expenditures (outlined above), all charges must be:

- Reasonable: able to withstand public scrutiny
- Allowable: fall within the sponsor's guidelines for allowable charges
- Allocable: a direct benefit to the goals of the grant

It is implicit that these criteria had been met when the original transaction was processed. A cost transfer, in effect, means that the original charge is actually more reasonable, allowable and allocable for the new string to which it is being debited. Therefore, if a cost transfer is necessary, it is vital that the justification for this transaction is merited and well documented in the space provided in the SPUD Cost Transfer template.

Caution: Cost transfers are closely examined by auditors. Frequent, tardy, or unexplained transfers can raise questions about propriety and internal controls.

SPUD Journal Entry Guidelines and Rules, cont'd

About Re-Classification

Reclassifications are appropriate when the expenditure type is not correct for the nature of the expense, e.g., computer software (7505A) charged to an expenditure type for office supplies (7511A).

Reclassifications are not appropriate for grouping expenditures to facilitate reporting, e.g., the way the fourth digit is used in FAS. These issues should be resolved by working with the OGA team to map your grant strings and address your reporting needs. For service center billings, only the originator of the transaction is allowed to reclassify expenditure type values.

Internal Revenue and Expense Natural Class Values

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.

Note: This relationship is specifically between internal revenue and internal expenses, i.e., any time internal revenue is booked it must have an internal expense offset. However, departments may also have valid entries that are reclassifications between internal expense natural classes and expenditure types which do not require a revenue offset.

Service Center/Recharge Center Responsibilities

Introduction Service and recharge center management is responsible for maintaining complete documentation of financial records, rate calculations, and supporting documents pertinent to service and recharge center activities.

Documentation and Records All service/recharge center activities must be documented and the records maintained to support expenditures, revenues, billings, and cost transfers. Each center must retain the types of documentation described below.

Type of Documentation. . .	Used to Document/Support. . .
Work papers	How the rate(s) was calculated
Utilization records	Level of activity
Incurred Expenses	Salary data for all current employees, depreciation schedules for fixed assets
User Billing (e.g., invoices)	Amount and basis of user billing
Service	Service usage
Shared Costs	Basis of shared costs

Importance of Consistency The methods and bases used to estimate costs, allocate costs, prepare service center budgets, and accumulate costing information for rate computations must be consistent with the College's cost accounting practices used to identify, record, and report actual charges. This is needed to ensure that comparable transactions are treated alike and that meaningful comparisons of estimated costs and actual charges can be made.

In addition, service center costs can be allocated only once and on only one basis to any sponsored project, i.e., costs of a similar nature can not be charged directly to PTAEOs (through service center rates) and also allocated indirectly to the same PTAEO (through the inclusion of similar costs in the College's indirect cost pools).

SPUD Templates

Introduction

As mentioned previously, there are two types of SPUD templates, a journal entry template (CJE001) and a cost transfer template (CTX001). Samples of both templates are provided in this section, along with an explanation of the each section of the templates.

URLs for Accessing Tools and Templates

As system configuration for GL and OGA was in progress while this manual was being developed, the specific URLs (in the training and ultimately production environments) for accessing OASIS tools and templates such as the Chart String/PTAEO Lookup Tool and journal entry templates may change. Please refer to this link to ensure that you have the most current URL to access tools and templates: <https://www.dartmouth.edu/~oasis/access/index.html>

Journal Entry Template (CJE001)

A sample CJE001 template is shown below. (This representation of the template has been compressed to fit the size of this page. The actual template does not 'wrap' the information in the columns)

This is the template that is used for SPUD journal entries. It can be used for PTAEO strings or for a transaction with a combination of both PTAEO and GL chart strings.

Note: Negative numbers are never used in the SPUD templates.

CJE001 Template

1	2	3	4	5	6	7	8	9	10	11
Template	Source	Category	Batch Name	Acctng Date	Trans Date	COA String/ PTAEO	Debit Amount	Credit Amount	Description	Reference
CJE001	SRVCTR_ASELE CSHOP_DC	SERVICECE NTER_DC	Batch 1	02/20/07	01/01/07	30.063.286050.659500.00 00.7825 GL	619.14		A&S Elec Shop January	Inv 12345
CJE001	SRVCTR_ASELE CSHOP_DC	SERVICECE NTER_DC	Batch 1	02/20/07	01/01/07	30.063.286050.659500.00 00.7825 GL	758.00		A&S Elec Shop January	Inv 12346
CJE001	SRVCTR_ASELE CSHOP_DC	SERVICECE NTER_DC	Batch 1	02/20/07	01/01/07	500323.5000.L00212. 7825A.131 PTAEO	44.19		A&S Elec Shop January	Inv 12349
CJE001	SRVCTR_ASELE CSHOP_DC	SERVICECE NTER_DC	Batch 1	02/20/07	01/01/07	500061.5000.B00181. 7825A.472 PTAEO	229.97		A&S Elec Shop January	Inv 12350
CJE001	SRVCTR_ASELE CSHOP_DC	SERVICECE NTER_DC	Batch 1	02/20/07	01/01/07	<Elec shop REVENUE STRING> GL		1,651.30	A&S Elec Shop January	

SPUD Templates, cont'd

Cost Transfer Template (CTX001)

A sample CTX001 template is shown below. (This representation of the template has been compressed to fit the size of this page. The actual template does not 'wrap' the information in the columns.)

This is the template that is used for SPUD cost transfers. It is similar in format to the journal entry template, with one major distinction: the 'Justification' section. Questions (1) and (2) must be answered in the Justification section before a cost transfer can be approved and uploaded. If the cost transfer is for an expense that was incurred over 90 days prior, questions (3) and (4) must also be answered. An explanation of each section of the template is provided.

Note: Negative numbers are never used in the SPUD templates.

CTX001 Template

CTX001 = Cost Transfer

1	2	3	4	5	6	7	8	9	10	11
Template	Source	Category	Batch Name	Acctng Date	Trans Date	COA String/PTAEO	Debit Amount	Credit Amount	Description	Reference
CTX001	COSTTRANSFER_DC	SPUD_ADJUSTMENT	TESTC TX	10/30/06	09/30/02	500193.5000.L00357.7032A.170 PTAEO		785.86	Lab Supplies	Inv 12345
CTX001	COSTTRANSFER_DC	SPUD_ADJUSTMENT	TESTC TX	10/30/06	10/01/06	500193.5000.L00357.7473A.170 PTAEO	619.14		Test Tubes	Inv 44444
CTX001	COSTTRANSFER_DC	SPUD_ADJUSTMENT	TESTC TX	10/30/06	10/02/02	30.100.255002.298401.0000.7473 GL	66.06		Beakers	Inv 22335
CTX001	COSTTRANSFER_DC	SPUD_ADJUSTMENT	TESTC TX	10/30/06	09/30/02	500193.5000.L00357.7818A.170 PTAEO	100.66		Hazardous Waste Cleanup	WO1234

Justification 1 2

- 1) Why was this transaction(s) originally posted to the account from which it now being transferred (Attribute-1 Required)
Answer:
 - 2) Why should the transaction(s) be transferred to the proposed account to be charged? (Attribute-2 Required)
Answer:
- Complete #3 and #4 if transfer request is over 90 days from the date of the original transaction**
- 3) Why is the transaction(s) being transferred more than 90 days after the original date the transaction was recorded? (Attribute 3-Required if creation date > 90 days from exp item date).
Answer:
 - 4) What corrective action has been taken to eliminate future need for cost transfers of this type? (Attribute-4 Required if creation date .90 days from exp item date)
Answer:

SPUD Templates, cont'd

Template Description

The table below provides a description for each section of the SPUD templates. Sections (1) through (11) are formatted basically the same in both templates. Section (12) however, is only included in the Cost Transfer version of the template.

#	Section	Description
①	Template	Type of journal entry template: CJE001 = SPUD Journal Entry; CXT001 = Cost Transfer.
②	Source*	Identifies where the transaction is coming from, e.g., Computer Store, specific service center.
③	Category*	Describes the type of journal entry.
④	Batch Name	Batch identifier, department-specific standards for batch naming. <u>Note</u> : Do NOT use quotations in your batch name (e.g. MAR '07) as this will cause your transaction to fail.
⑤	Accounting Date	When the transaction should be posted within an open period.
⑥	Transaction Date	The transaction date is what OGA uses to validate the PTA combination. For CJE001: transaction date is user defined. For CTX001: enter the date of the original transaction.
⑦	COA Chart String/PTAEO	GL chart string or PTAEO against which the journal entry is being made.
⑧	Debit Amount	Dollar amount to be debited - One debit or credit for each line ONLY.
⑨	Credit Amount	Dollar amount to be credited - One debit or credit for each line ONLY.
⑩	Description	Purpose of the journal entry line. (For cost transfers, description must match description of original transaction.)
⑪	Reference	Identifier such as an invoice reference number, work order number, etc. Standards set by individual department. (For cost transfers, reference must match reference of original transaction.)
⑫	Justification (Cost Transfers)	Questions that MUST be answered to provide justification for a cost transfer. (Questions 3 and 4 apply to cost transfers when the date of the original transaction is over 90 days.)

* Service Centers will use specific journal sources and categories. If you are authorized to upload journal entries and/or cost transfers, you will also be assigned a specific journal source and category.

Creating SPUD Journal Entries

Introduction The CJE001 template is used for creating SPUD journal entries.

Procedure Follow the steps in the table below to create a SPUD journal entry.

Step	Action									
1	Access the SPUD URL to download the CJE001 template: <ul style="list-style-type: none"> • Training URL: • 'Go Live' URL: 									
2	Save and name the template according to your department-specific conventions.									
3	Complete the template for each journal entry you need to make. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>FOR...</th> <th>Charging TO...</th> <th>COMPLETE the template with...</th> </tr> </thead> <tbody> <tr> <td>Non Mixed Journal Entries (CJE001)</td> <td>PTAEO Strings</td> <td> <ul style="list-style-type: none"> • 5-Segment PTAEO • Debits and credits as needed* </td> </tr> <tr> <td>Mixed Journal Entries (CJE001)</td> <td>Both PTAEO <i>and</i> GL Strings</td> <td> <ul style="list-style-type: none"> • 5-Segment PTAEO on one line • 6-Segment GL chart string on another line • Debits and credits as needed to different string types* </td> </tr> </tbody> </table> <p>*Credits and debits must be entered on separate lines.</p>	FOR...	Charging TO...	COMPLETE the template with...	Non Mixed Journal Entries (CJE001)	PTAEO Strings	<ul style="list-style-type: none"> • 5-Segment PTAEO • Debits and credits as needed* 	Mixed Journal Entries (CJE001)	Both PTAEO <i>and</i> GL Strings	<ul style="list-style-type: none"> • 5-Segment PTAEO on one line • 6-Segment GL chart string on another line • Debits and credits as needed to different string types*
FOR...	Charging TO...	COMPLETE the template with...								
Non Mixed Journal Entries (CJE001)	PTAEO Strings	<ul style="list-style-type: none"> • 5-Segment PTAEO • Debits and credits as needed* 								
Mixed Journal Entries (CJE001)	Both PTAEO <i>and</i> GL Strings	<ul style="list-style-type: none"> • 5-Segment PTAEO on one line • 6-Segment GL chart string on another line • Debits and credits as needed to different string types* 								
4	Save the completed Journal Entry template.									
5	Are you approved to upload? <ul style="list-style-type: none"> • If yes, then go to the section in this manual called: <i>Uploading SPUD Journal Entries and Cost Transfers</i>. • If no, then obtain appropriate department approval and email the approved journal to your OSP Grant Manager for uploading. 									

Creating SPUD Cost Transfers

Introduction The CXT001 template is used for creating SPUD cost transfers.
IMPORTANT: Only OSP staff can upload SPUD cost transfers.

Procedure Follow the steps in the table below to create a SPUD cost transfer.

Step	Action									
1	Access the SPUD URL to download the CTX001 template: <ul style="list-style-type: none"> • Training URL: • 'Go Live' URL: 									
2	Save and name the template according to your department-specific conventions.									
3	Complete the template for each journal entry you need to make. <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>FOR...</th> <th>Charging TO...</th> <th>COMPLETE the template with...</th> </tr> </thead> <tbody> <tr> <td>Non Mixed Cost Transfers (CTX001)</td> <td>PTAEO Strings</td> <td> <ul style="list-style-type: none"> • 5-Segment PTAEO • Debits and credits as needed* </td> </tr> <tr> <td>Mixed Cost Transfers (CTX001)</td> <td>Both PTAEO <i>and</i> GL Strings</td> <td> <ul style="list-style-type: none"> • 5-Segment PTAEO on one line • 6-Segment GL chart string on another line • Debits and credits as needed to different string types* </td> </tr> </tbody> </table> <p>*Credits and debits must be entered on separate lines.</p>	FOR...	Charging TO...	COMPLETE the template with...	Non Mixed Cost Transfers (CTX001)	PTAEO Strings	<ul style="list-style-type: none"> • 5-Segment PTAEO • Debits and credits as needed* 	Mixed Cost Transfers (CTX001)	Both PTAEO <i>and</i> GL Strings	<ul style="list-style-type: none"> • 5-Segment PTAEO on one line • 6-Segment GL chart string on another line • Debits and credits as needed to different string types*
FOR...	Charging TO...	COMPLETE the template with...								
Non Mixed Cost Transfers (CTX001)	PTAEO Strings	<ul style="list-style-type: none"> • 5-Segment PTAEO • Debits and credits as needed* 								
Mixed Cost Transfers (CTX001)	Both PTAEO <i>and</i> GL Strings	<ul style="list-style-type: none"> • 5-Segment PTAEO on one line • 6-Segment GL chart string on another line • Debits and credits as needed to different string types* 								
4	Save the completed Cost Transfer file.									
5	Obtain appropriate department approval and email the approved cost transfer to your OSP Grant Manager for uploading.									


Uploading SPUD Journal Entries and Cost Transfers

Introduction

Only designated staff in OSP, Service Centers, Controller's Office and certain Central Service departments have authority to upload SPUD journal entries and cost transfers. If you have not been assigned this specific responsibility, your journal entries and cost transfers will need to be approved by a designated individual in your department and emailed to OSP for uploading.

Procedure

Follow the steps in the table below to upload a SPUD journal entry or cost transfer.

Step	Action
1	Open the template file you want to upload. <ul style="list-style-type: none"> • Save as a 'Text (Tab delimited)(*.txt)' file to your desktop
2	Access the SPUD Upload URL: <ul style="list-style-type: none"> • Training URL: • 'Go Live' URL: <i>Result:</i> A Certificate Screen displays
3	Click OK on the Certificate Screen. <i>Result:</i> Kerberos Authentication screen displays
4	Enter your Dartmouth Name Directory (DND) user name and password (same as used in BlitzMail). Then, press OK . <div style="text-align: center; margin: 10px 0;">  </div> <i>Result:</i> 'Upload SPUD File' screen displays

Procedure continued on next page

Uploading SPUD Journal Entries and Cost Transfers

Procedure, continued

Step	Action
5	<p>Enter the batch file name or select a batch file name using the 'Browse' button. (Remember to choose the text version of the file; the Excel version will not be accepted.)</p> <p>Then press the Submit button.</p> <div data-bbox="574 554 1352 768" style="border: 1px solid black; padding: 5px; margin: 10px 0;"> </div> <p><i>Result:</i> You will receive on-screen messages regarding the success or failure of the upload. You will also receive a system-generated email confirming the status of your upload.</p>
6	<p>Did you receive an email indicating that your upload was successful?</p> <ul style="list-style-type: none"> • If yes, then this procedure is complete. • If no, then correct the error in your template and upload again. (Consult the <i>Error Messages</i> in the Appendix section of this manual to learn more about the error identified in the email.)

Learning Checkpoint #1: Create a SPUD Journal Entry

Directions

Follow the process listed below and refer to the procedures detailed in this manual to create a SPUD journal entry. Ask your instructor for assistance as needed.

Template Basics

Use the basic information provided in the table below for each line in the journal entry.

Section	Enter
Template	Code for a SPUD journal entry
Source	SRVCTR_ASELECSHOP_DC
Category	SERVICECENTER_DC
Batch Name	Batch identifier (use your first initial, last name and Batch 1)
Accounting Date	Today's date
Transaction Date	04/01/07
COA String/PTAEO	<See next table.>
Debit Amount	<See next table.>
Credit Amount	<See next table.>
Description	Your choice
Reference	Your choice

Template Specifics

You will be completing a SPUD journal entry that will debit a mixture of GL chart strings and PTAEOs and credit a Service Center GL chart string for the scenario described above. Fill in the segment values provided by your instructor in the table below.

String Type	Segment Values	Amount
Chart String		
Chart String		
PTAEO		
PTAEO		
Chart String		>

Learning Checkpoint #2: Upload a SPUD Journal Entry

STOP

Learning Checkpoint #2 is designed specifically for individuals who are authorized to upload SPUD journal entries. Your instructor will indicate whether you are required to complete this assignment.

Directions

Follow the process detailed in this manual to upload a SPUD journal entry. Ask your instructor for assistance as needed.

Learning Checkpoint #3: Create a SPUD Cost Transfer

Directions

Follow the process listed below and refer to the procedures detailed in this manual to create a SPUD cost transfer. Ask your instructor for assistance as needed.

Template Basics

Use the basic information provided in the table below for each line in the journal entry.

Section	Enter
Template	Code for a SPUD cost transfer
Source	COSTTRANSFER_DC
Category	SPUD_ADJUSTMENT
Batch Name	Batch identifier (use your first initial, last name and Batch 2)
Accounting Date	Today's date
Transaction Date	04/01/07
COA String/PTAEO	<See next table.>
Debit Amount	<See next table.>
Credit Amount	<See next table.>
Description	Your choice
Reference	Your choice

Template Specifics

You will be completing a SPUD cost transfer that will transfer expenditures between several PTAEOs. Fill in the segment values and amounts provided by your instructor in the table below.

String Type	Segment Values	Amount
PTAEO #1		
PTAEO #2		
PTAEO #3		

Appendix A: Error Messages

Error Display	Error Description	Where Displayed	CJE001	CTX001
ORA-20000: Invalid template field in column 1.	The system knows to ignore the first line (header line). An entry with no other content will fail.	Upload page	X	X
ORA-20000: Wrong kind of file. Should be saved as text file.	A non-text file will fail. (save as Text--tab-delimited .txt file)	Upload page	X	X
ORA-20000: Invalid Template ID <whatever template name was used>	Template name must be CJE001.	Upload page	X	N/A
ORA-20000: Invalid Template ID <whatever template name was used>	Template name must be CTX001.	Upload page	N/A	X
ORA-20000: Invalid Template ID <whatever Source was used>	Template name cannot be blank ("NULL")	Upload page	X	X
ORA-20000: Source <invalid Source used> not found in Oracle GL.	Source must match a source in the GL tables.	Separate error page/ e-mail	X	X
cannot insert NULL into ("DARTOF"."DC_SPUD_UPLOAD_TABLE". "SOURCE_NAME")	Source cannot be blank ("NULL")	Separate error page/ e-mail	X	X
ORA-20000: Cost transfers can only have a source name of COSTTRANSFER_DC	CTX001 template must use COSTTRANSFER_DC source	Separate error page/ e-mail	N/A	X
ORA-20000: Category <whatever Category was used> not found in Oracle GL	Category must match a category in the GL tables.	Separate error page/ e-mail	X	X
cannot insert NULL into ("DARTOF"."DC_SPUD_UPLOAD_TABLE". "CATEGORY_NAME")	Category cannot be blank ("NULL")	Separate error page/ e-mail	X	X
ORA-20000: Invalid period specified (or) period not open for <invalid accounting date used>	Accounting Date must fall within an OPEN period in the GL calendar. Future entry not valid.	Separate error page/ e-mail	X	X
ORA-01400: cannot insert NULL into ("DARTOF"."DC_SPUD_UPLOAD_TABLE". "ACCOUNTING_DATE")	Accounting Date cannot be blank ("NULL")	Separate error page/ e-mail	X	X
ORA-20000: The account string *<as entered>* is not specified enough to determine its type.	Chart string or PTAE0 will fail if any segment is too long or too short, or is blank.	Separate error page/ e-mail	X	X

Error Display	Error Description	Where Displayed	CJE001	CTX001
The system will show the relevant GL string and a message [for example] ORA-20000: Value <invalid ORG value> for the flexfield segment ORGANIZATION does not exist in the value set 060SET. (VALUESET=ORGANIZATION)	A chart string will fail if any segment's value is not found in the GL chart of accounts.	Separate error page/ e-mail	X	X
ORA-20000: This Organization value cannot be used in combination with this Entity value.	A chart string will fail if it violates cross-validation rules.	Separate error page/ e-mail	X	X
ORA-20000: Template CJE001 requires at least one PTAE0 transaction.	CJE001 template must include at least one PTAE0	Upload page	X	N/A
ORA-20000: Template CTX001 requires at least one PTAE0 transaction.	CTX001 template must include at least one PTAE0	Upload page	N/A	X
The system will show the relevant PTAE0 and a message [for example] ORA-20000: Project <invalid project value> does not exist...	A PTAE0 will fail if it is not a valid value in OGA.	Separate error page/ e-mail	X	X
The system will show the relevant PTAE0 and a message [for example] ORA-20000: Project status is PENDING_CLOSE.	A PTAE0 will fail if the project status prevents posting (e.g., closed, on hold).	Separate error page/ e-mail	X	X
The system will show the relevant PTAE0 and a message [for example] ORA-20000: Award status is ON_HOLD [for example] ORA-20000: Award status is CLOSED.	A PTAE0 will fail if the award status prevents posting (e.g., closed, on hold).	Separate error page/ e-mail	X	X
The system will show the relevant PTAE0 and a message [for example] ORA-20000: Project completion date 12/31/2006 is prior to expenditure item date of 03/14/2007	A PTAE0 will fail if the transaction date falls outside of its open period.	Separate error page/ e-mail	X	X
The system will show the relevant PTAE0 and a message [for example] ORA-20000: Expense type is invalid.	A PTAE0 will fail if the expenditure type is unallowable.	Separate error page/ e-mail	X	X
ORA-20000: PA_EXP_TASK_TC.	A PTAE0 will fail if the expenditure type is not included in transaction control.	Separate error page/ e-mail	X	X
ORA-20000: The account string *<as entered>* is not specified enough to determine its type.	GL string and PTAE0 segments must be separated by periods; no other separators (e.g., dashes) will pass.	Separate error page/ e-mail	X	X
ORA-20000: Either Credit or Debit Amount must be > 0	Each line must have either a debit or a credit.	Separate error page/ e-mail	X	X
ORA-20000: At least one line specifies both a debit and credit amount.	One line may not have both a debit and a credit.	Upload page	X	X

Error Display	Error Description	Where Displayed	CJE001	CTX001
ORA-20000: Total Credit Amount must be > 0	One-sided entry (Dr only) will fail	Separate error page/ e-mail	X	X
ORA-20000: Total Debit Amount must be > 0	One-sided entry (Cr only) will fail	Separate error page/ e-mail	X	X
ORA-20000: Total Credits of <as entered> do not equal total Debits of <as entered>	Totals Debits must equal total Credits.	Separate error page/ e-mail	X	X
cannot insert NULL into ("DARTOF"."DC_SPUD_UPLOAD_TABLE"."DESCRIPTION")	Line Description cannot be blank ("NULL").	Separate error page/ e-mail	X	X
ORA-20000: Justification answer 1 not found in correct location for cost transfer template.	Question 1 requires a response.	Upload page	N/A	X
ORA-20000: Justification answer 2 not found in correct location for cost transfer template.	Question 2 requires a response.	Upload page	N/A	X
ORA-20000: Justification answer 3 not found in correct location for cost transfer template.	Question 3 requires a response if Transaction Date is > 90 days before Accounting Date.	Upload page	N/A	X
ORA-20000: Justification answer 4 not found in correct location for cost transfer template.	Question 4 requires a response if Transaction Date is > 90 days before Accounting Date.	Upload page	N/A	X

Appendix B: Frequently Asked Questions

Can I use SPUD on a Mac?

Yes, the Upload page is functional on both Macs and Windows machines.

What browser should I use for the Upload Page?

The Upload page works well with the most popular typical browsers, such as Internet Explorer, Firefox, Safari, etc.

I am signed into Kerberos, but the Upload page errors out with a message regarding Kerberos authentication. What should I do?

- One reason may be that the system is slow at the moment and times out before the page is loaded. Try again in a few minutes.
- If you are at DHMC or another non-Hanover-campus location, you may need to sign in to your browser using VPN.

Why am I getting an "invalid journal entry line" message when there is no information on that line?

Even if there is no chart string or dollar amounts on a line, if the line has CJE001 or CTX001 in the first column, SPUD will try to upload the line. Clear that cell using the Delete key or delete the entire line to resolve this error. **DO NOT** clear the cell by hitting the space bar. SPUD registers that blank space as an entry and will return an error message.

What's my sign-in?

If you are filling out a blank SPUD template then there is no sign-in required. Simply complete your journal entry in Excel and then pull a **text tab-delimited copy** onto an uploaded page.

The sign-in for SPUD is the Kerberos sign-in you may use for other applications. Click OK for the digital certificate on the first screen that comes up, and then in the Kerberos Authentication screen, use your Blitzmail/DND password. The validation of your Oracle user set-up happens behind the scenes and you will not need to sign in under your Oracle log-in.

How do I know if I'm authorized to upload directly?

If you are authorized to upload SPUD journals, you will see "DC GL SPUD" as one of your Oracle responsibilities when you sign in to Oracle. This responsibility has been set up for you to upload through the SPUD Upload Page only. It is not for direct entry within Oracle and should not be used there.