Accounting Process Review

Journal Vouchers

03/23/2016
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I. **Introduction**

- Forms used to process accounting entries for which other means of entry into the financial system are not available
  - For example, no JVs are needed for automatic salary & benefit postings, purchase order payments
- Prepared by accounting staff and authorized individuals in various departments
- On campus, primarily used for expense transfers and corrections
- Integral part of the audit trail, should be adequately supported by auditable documentation
- Preparers need to ensure that transactions on JVs are recorded according to:
  1. Accounting principles
  2. Budget constraints
  3. Legal requirements
  4. District policy
  5. Coding restrictions of the computerized financial information system (SAP)
- Email the JV with backups to the responsible SFP accountants before JV approval if you would like them to be reviewed
  - To check which accountant to contact for your SFP fund,
    1) Enter “CJ03” in the Command Field and press Enter:
    2) Enter the fund number for “Project Def.” and press Enter:
3) Press the “Project Definition” button:

![Display Project: WBS Element Overview]

4) The responsible accountant is displayed:

![Display Project: Project Definition]
II. **Auto-Posting JV Template**

- Use of the template is required
- JVs are posted at the District Office by uploading the Excel auto-posting JV spreadsheet instead of manually keying in
  - Auto-posting increases accuracy and efficiency
- Excel template:
  - Use **Excel 97-2003 Worksheet** format; file extension should be “xls,” not “xlsx”
  - Only use **one Excel tab/worksheet per file**; delete all other unneeded tabs
  - First journal entry should ALWAYS start at Row 25 (marked in green)
  - **Insert more rows between Row 25 and 41 if necessary**
  - Do NOT alter the formatting from Row 1 to 24, or Row 42 to 53 (marked in red); any formatting changes in these areas will corrupt the file
  - Auto-fit the column width to make sure all text are shown if necessary
  - All required fields must be completed to ensure the file will be uploaded and all information is recorded on SAP
III. **Journal Vouchers**

- **JV Submission & Posting**
  - JVs should be **prepared as soon as all information needed are available, DO NOT wait** until last minute
  - **Attach all backups** to JVs before submission
  - **Make a full copy or scan for yourself before submission** in case the document gets lost or you have audit requests
  - After approval signatures are obtained, send original JVs with backups to the Business Office or Administrative Services to assign campus reference number
  - JVs that contain the following GLs only can generally be posted on campus; Business Office or Administrative Services staff will send the other JVs to the District Office for posting
  - 1xxxxx – 2xxxxx: Salaries
  - 442000: Instructional Media Materials
  - 442300: Audio Visual Material
  - 45xxxx: Supplies and Materials
  - 552200: Postage & Mail Service
  - 589000: Other Expense
  - **Send auto-posting JV Excel file** (for JVs posted at the District Office) to **ESDataEntry@email.laccd.edu**
    - JVs will not be posted without the file
    - You can copy the SFP accountant on the email
  - Auto-posting JV file names need to be easily identifiable by the posting staff
    - Save your file using the desired file name before you print the file to ensure that the file name matches with what is printed on the JV
    - File name should contain the fund number, campus name, purpose of JV, and posting month, or simply use the campus JV reference number as the file name
  - All SFP-related JVs sent to the District Office are reviewed by SFP accountants before posting
  - To be posted in a certain month, JVs need to be received by the District accounting staff at least one day before that month’s closing deadline

<table>
<thead>
<tr>
<th>MONTH</th>
<th>CLOSING DEADLINE</th>
</tr>
</thead>
<tbody>
<tr>
<td>July 2015</td>
<td>Tuesday, September 08, 2015</td>
</tr>
<tr>
<td>August 2015</td>
<td>Tuesday, September 15, 2015</td>
</tr>
<tr>
<td>September 2015</td>
<td>Monday, October 12, 2015</td>
</tr>
<tr>
<td>October 2015</td>
<td>Thursday, November 12, 2015</td>
</tr>
<tr>
<td>November 2015</td>
<td>Thursday, December 10, 2015</td>
</tr>
<tr>
<td>December 2015</td>
<td>Wednesday, January 13, 2016</td>
</tr>
<tr>
<td>January 2016</td>
<td>Wednesday, February 10, 2016</td>
</tr>
<tr>
<td>February 2016</td>
<td>Thursday, March 10, 2016</td>
</tr>
<tr>
<td>March 2016</td>
<td>Wednesday, April 13, 2016</td>
</tr>
<tr>
<td>April 2016</td>
<td>Wednesday, May 11, 2016</td>
</tr>
<tr>
<td>May 2016</td>
<td>Friday, June 10, 2016</td>
</tr>
<tr>
<td>June 2016</td>
<td>Wednesday, July 13, 2016</td>
</tr>
<tr>
<td>Salary Accrual</td>
<td>Wednesday, July 20, 2016</td>
</tr>
</tbody>
</table>
IV. **JV Components**

- **Sample JV:**

  ```markdown
<table>
<thead>
<tr>
<th>College or District</th>
<th>Doc. date</th>
<th>Posting date</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Harbor/LAHC</td>
<td>09/6/15</td>
<td>08/30/15</td>
<td>JV 06-341</td>
</tr>
</tbody>
</table>
  
<table>
<thead>
<tr>
<th>SAP GL Account Document Header Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>GL Account</td>
</tr>
<tr>
<td>395000</td>
</tr>
<tr>
<td>392000</td>
</tr>
<tr>
<td>395000</td>
</tr>
<tr>
<td>392000</td>
</tr>
</tbody>
</table>
  
  | Total | $536.72 | $536.72 |
  
<table>
<thead>
<tr>
<th>SAP GL Account Document Line Item Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>GL Account</td>
</tr>
<tr>
<td>395000</td>
</tr>
<tr>
<td>392000</td>
</tr>
<tr>
<td>395000</td>
</tr>
<tr>
<td>392000</td>
</tr>
</tbody>
</table>
  
  | Total | $536.72 | $536.72 |
  
  | JV Prepared by: | John Doe | 6/25/2015 |
  | JV Approved by: | Jane Smith | 6/25/2015 |
  | Distribute to: | LAHC |
  | JV Entered / Posted in SAP by: | 240 | 6/25/2015 |
  | SAP Document number: | 101/474563 |
  
  1. **College or District:**
   - Enter the location where the JV is prepared, e.g. Harbor/LAHC, West/WLAC
  
  2. **Doc. date:**
   - Enter the document preparation or approval date
  
  3. **Posting date:**
   - Enter the same date as the Document Date
   - If the JV is prepared or approved after the last day of the month, but before the monthly closing deadline, enter the ending date of the month if you would like the JV to be posted for that month
     - Example: If a JV is prepared on 11/5/2015 and you would still like it to be posted for October, enter 10/31/2015 because the closing deadline for October, 11/12/2015, has not yet passed
4. **Reference:**
   - This field should be left blank by the preparer
   - Reference numbers will be entered by the Business Office/Administrative Services or District Accounting staff
     - Each location (college or District Office) maintain a sequential JV reference number control log, which is used to account for all JVs generated, not just posted, at the location
     - The number identifies the location, type of transactions (e.g. salary or benefit transfer), period (fiscal year or month), and sequential position of posting
     - Reference numbers for JVs posted at the District Office always start with “AV,” followed by a number identifying the posting month, a dash, and a number identifying the sequential posting position, e.g. “AV06-341”
     - Examples:
       - AV06-341: 341st JV during June posted at the District Office

5. **Short text:**
   - Briefly describe the transaction
   - Examples: Transfer Salaries; Transfer Benefits; Correct Expenses
   - Limited to 25 characters

6. **Doc type:**
   - Always “SA” for JVs; already entered on template

7. **G/L Account:**
   - Enter the general Ledger account

8. **Fund:**
   - Enter the appropriate fund number

9. **Cost Center or WBS Element:**
    - Enter the **Cost Center** for unrestricted funds (e.g. General Fund 10100, Contract Education 10117)
      - Format: LxxxxA or LxxxxB
      - L: location letter; C, E, H, M, P, S, T, V, W, or D
      - xxxx: 4 digit number for functional area
      - Example: H6270A for the Mathematics Department at Harbor
    - Enter the **WBS element** for restricted funds (e.g. Harbor Youth Source Program 17281)
      - Format: FUND-Lxxxx
      - Example: 17281-H6012
    - Use the **exact format, ALL CAPITAL LETTERS**

10. **Business Area:**
    - Enter the location of the fund
    - Format: L000, e.g. H000 for Harbor
    - Use **capital letter** and three zeros
11. **Debit Amount**:
   - Enter:
     - **Increases in expenses**
       Expenses transferred in
     - **Decreases in income**
       Income transferred out
   - Always recorded in the left column
   - Positive numbers only
   - **Debit entries should always be entered first**

12. **Credit Amount**:
   - Enter:
     - **Decreases in expense**
       Expenses transferred out
     - **Increases in income**
       Income transferred in
   - Always recorded in the right column
   - Positive numbers only
   - **Total debit amounts and total credit amounts for a transaction should always equal**

13. **Assignment Number**:
   - Limited to 18 characters
   - Enter **personnel number** if transaction involves salaries & benefits
   - Enter **purchase order number** (4500xxxxxx) if transaction involves purchase order or contract
   - For other types of JVs that refer to previously posted transactions, it is recommended that you enter the **assignment numbers used** on the previous transactions
     - Example: Student grants originally posted under Fund 17281 need to be transferred to another fund; the original transaction is shown below. On the expense transfer JV, enter Assignment Number “AH014.”

---

**Example Transaction**

```
Doc.Type : KR (Vendor invoice) Normal document
Doc. Number: 1900433336  Company Code: 1  Fiscal Year: 2015
Doc. Date: 10/1/2014  Posting Date: 10/16/2014  Period: 04
Calculate Tax: [ ]
Ref.Doc: 88707914
Doc. Currency: USD

<table>
<thead>
<tr>
<th>No.</th>
<th>Account</th>
<th>Account short text</th>
<th>PK</th>
<th>Amount</th>
<th>Cost Ctrl</th>
<th>WBS element</th>
<th>Fund</th>
<th>BusA</th>
<th>Assign</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>7000000</td>
<td>One Time Vendor - Pu</td>
<td>31</td>
<td>100.54-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>752000</td>
<td>Std GrantS</td>
<td>40</td>
<td>100.54</td>
<td></td>
<td>17281-H6012</td>
<td>17281</td>
<td>H000</td>
<td>AH014</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
```

---

Page 8
If the assignment number used on the previously posted relevant transaction is a date, in the form of YYYYMMDD, e.g. 20160414, it is recommended that you use the Ref. Doc. number.

Example: Mileage originally posted under Fund 17281 needs to be transferred to another fund; the original transaction is shown below. On the expense transfer JV, enter Assignment Number “MH022” instead of the date “20141119.”

14. **Text:**
   - Enter short description for each line item
   - Limited to **50 characters**

15. **Total:**
   - Automatically generated for Debit column and Credit column
   - **Total in Debit column must equal to the total in Credit column**

16. **JV Prepared by:**
   - Enter or print the JV preparer’s full name
   - JV preparer must sign and date

17. **JV Approved by:**
   - Enter or print the JV approver’s full name
   - JV approver must sign and date
   - JV preparer and JV approver cannot be the same person
   - Signatures of all involved budget owners are required
     - For example, if the JV includes two funds with different directors, both directors should sign
   - For JV approvers: JVs should only be approved if its content and backups indicate that the JV is appropriate and supported; if there are incorrect entries or entries with insufficient documentation, ask for revision or additional documentation, or reject the JV

18. **Distribute to:**
   - Enter who should receive a copy of the JV after it is posted
   - Use “Location” or “Location – Name” format, e.g. “LAHC,” “LAHC – John Doe”
   - A copy of a campus JV posted at the District Office will be sent to the campus Business Office

19. **JV Entered / Posted in SAP by:**
   - JV posting staff will enter their names in this field
20. **SAP Document number:**
   - JV posting staff will enter an identifying number sequentially generated by the SAP system in this field; the number is not specific to any single location
V. General Ledger (G/L) Accounts

- Six digit number

- Expense GL
  - 1xxxxx – 7xxxxx
  - Normal balance: debit

- Income GL
  - 8xxxxx
  - Normal balance: credit

- Salaries: 1xxxxx, 2xxxxx
  - Examples:
    - 122100: Administration, Regular
    - 239200: Unclassified, Non-Instructional

- Benefits: 3xxxxx
  - 392000:
    - “Distributed Fringe Benefits & Insurances”
    - Used for unrestricted funds only (Cost Center only)
  - 395000:
    - “Employee Benefits – SFP”
    - Used for SFP/restricted programs only (WBS only)
  - 395400:
    - “Attendance Incentive”
    - Rare

- Supplies and Materials: 4xxxxx
  - Examples:
    - 422100: Books
    - 452100: Office Supplies
    - 453100: Printing

- Other Operating Expenses and Services: 5xxxxx
  - Examples:
    - 562100: Contract – Personal Services
    - 586100: Travel
    - 589000: Other Expense

- Capital Outlay: 6xxxxx
  - Examples:
    - 640100: Equipment Expense
    - 642300: Low Value Asset Equipment (valued at $250 - $4999)

- Other Outgoing Expenses: 7xxxxx
  - Examples:
    - 752000: Student Grants
    - 753000: Student Grants – Books, Supplies, etc.
• Prior Year Expenses: 970104
  Prior Year Income: 970103
  o Needs Cost Center or WBS
VI. **Backup Documentation**

- Backups support numbers and descriptions on the JVs
- Required: JVs without backups will not be posted
- All JVs need their own backups
  - If you prepare two JVs based on the same backup, make a copy of the backup and attach one set to each JV
- Depends on the purpose and type of JV, will be discussed in detail in later pages
- You may need help from other departments, e.g. Administrative Services, Payroll to generate the backups
VII. View Posted JVs on SAP

- Example of posted JV on SAP:

```
<table>
<thead>
<tr>
<th>Item</th>
<th>Account</th>
<th>Act short text</th>
<th>PK</th>
<th>Amount</th>
<th>Cost Ctr</th>
<th>WRS element</th>
<th>Fund</th>
<th>Busy</th>
<th>Assign</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>3995000</td>
<td>Emp Benf-SFP</td>
<td>40</td>
<td>24.74</td>
<td>H190B</td>
<td>17281-0012</td>
<td>17281</td>
<td>B000</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>9920000</td>
<td>Dist F/B &amp; Ins</td>
<td>50</td>
<td>22.26</td>
<td>H190B</td>
<td>17281-0012</td>
<td>17281</td>
<td>B000</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>3995000</td>
<td>Emp Benf-SFP</td>
<td>40</td>
<td>27.03</td>
<td>H190B</td>
<td>17281-0012</td>
<td>17281</td>
<td>B000</td>
<td>10</td>
<td></td>
</tr>
</tbody>
</table>
```

- “Doc Number” = “SAP Document number” written on posted JV by JV posting staff
- “Ref. Doc.” = “Reference” number assigned and written on JV by JV posting staff
- “Doc. Hdr Text” = “Short Text” entered on JV
- “Acct short text”: description of the GL account; automatically generated based on SAP Chart of Accounts
- “Amount”: Debit and Credit Amounts are posted in the same column; **Credit Amounts** have “-“ attached

- Method 1: With a SAP Document Number (usually obtained from posted JV)
  - Use **Display Document** screen (SAP transaction code: FB03)
    1. Enter FB03 in the Command Field and press Enter:
2. Enter the SAP Document Number and Fiscal Year, press Enter:

![Display Document: Initial Screen](image)

3. The posted JV is displayed immediately:

![Document Overview - Display](image)

- Note that this document was reversed
- If there is a problem or mistake with a posted JV, contact the posting staff with the document number to coordinate reversal and re-posting
• Method 2: Without a SAP Posting Document Number
  o Use **FI Postings** screen (SAP transaction code: FMRP_RFFMEP1FX)
    1. Double click on “LACCD Reports” (SAP transaction code: ZLAC) under User Menu:

    ![SAP Easy Access - User Menu](image)

    Double click on “LACCD Reports” under “Funds Management” “Detail”:

    ![Application Tree Report Selection LACCD](image)
3. On the FI Postings selection screen, enter:
   1) Fund:
      - Enter the fund number in the first field
   2) Funds Center:
      - Enter the WBS or Cost Center in the first field if necessary to reduce the number of irrelevant results
      - Do not need to enter if a fund number is only active at one location and only has one WBS
   3) Commitment Item:
      - Enter the GL account number in the first field
   4) Fiscal Year/Period:
      - Enter the current fiscal year, e.g. 2016, in the two fields
      - Enter the number corresponding to the posting period in the two fields
        - Each fiscal year has 16 periods:
          Period 1 = July
          Period 2 = August
          ...
          Period 12 = June
          Period 13-16 = June 30, for 4 fiscal year closing periods
   5) Maximum No. of Hits:
      - Number of entries generated
      - The default number is 500, which is generally sufficient, but you can delete the number to ensure all entries are generated if you think 500 may be insufficient
      - Press Execute

4. The FI Postings entries are displayed:
5. Check if the entry in question is listed
   - Reference Document Numbers (“RefDocNo”) for JVs always start with “10”
   - Entries with Reference Document Numbers “73...” are automatic payroll postings
   - Numbers with “-“ attached are credits, which decrease expenses and increase income
   - You can double click on the entry to view the posted JV
VIII. Salaries & Benefits JVs

- Salaries GLs: 1xxxxx – 2xxxxx
- Benefits GLs: 3xxxxx; 395000 for restricted funds, 392000 for unrestricted funds

Before JV Preparation

- Check that the **debit fund was active for the JV pay period**
  - Example: If a fund is active from 7/1/2015 to 6/30/2016, June 2015 salaries cannot be posted under the fund

- Check that **postings are allowed under the debit fund and the GL**
  - Make sure the expenses are **allowable**: grants often limit the type and amount of salaries that can be charged, e.g. no tutors’ salaries, limit on executive salaries
  - If the fund has ended and the final report is done, no more expenses, even if valid, can be posted; if posted, these expenses will be considered deficits because no corresponding income will be collected
  - Check for **sufficient fund balance** under the debit fund
    - SAP screen: **Financial Report by Fund** (SAP transaction code: ZFR40)
      1) Double click on “LACCD Reports” under User Menu
      2) Double click on “Financial Report by Fund” under “Funds Management” “Summary”:
3) On the Financial Report by Fund selection screen, enter:
   (1) Fund
   - Enter the fund number in the first field
   (2) Funds Center:
   - Enter the WBS or Cost Center if multiple campuses have the same fund number
   - If the fund has multiple WBSs, make sure to include all WBSs
   - You can use the wildcard “*” to shorten the entry, e.g. instead of entering “77039-H6960,” you can enter “77039-H*” or simply “*H*” to restrict the results to Harbor only
   (3) Commitment/Actuals Fiscal Year/Period:
   - Enter the current fiscal year, e.g. 2016, in the two fiscal year fields
   - Enter “1” and “16” in the two posting period fields
   (4) Budget Fiscal Year:
   - Enter the current fiscal year, e.g. 2016
   - Press Execute
- Check the balance under the expense WBSs only, do not use the balance for “Total by Business Area” or “Total Fund” if the income WBS (e.g. 17281-H0000) is also included
- Check the “Balance” column, not the “Budget” column
- If there is insufficient balance, the JV cannot be posted unless the amounts are adjusted or other expenses are transferred out

- Check the credit fund and GL for exact and accurate transfer amount
  - Check the SAP Financial Report by Fund and FI Postings screens to make sure that the JV hasn’t already been done and posted, and make adjustments to the JV amount to reflect all previous postings
  - Accountants have received JVs transferring out more expenses than what were actually posted
**JV Preparation**

- **JV Components:**
  - Short Text:
    - Examples: Transfer Salaries; Transfer Benefits; Correct Salaries
  - Assignment Number:
    - Enter **Personnel Number** (not Person ID)
      - Person ID and Personnel Number may differ—an employee only has one Person ID but can have different Personnel Numbers associated with different assignments/positions

- Using the Personnel Number helps with identification and may simplify the calculation
  - Text:
    - Enter:
      - Full employee name
      - Pay period
      - Percentage of pay if applicable

- Minimize the number of JVs if possible
  - Multiple staff, pay periods, and funds can appear on the same JV
  - Must use separate entries for different staff and positions

**Related Salaries & Benefits**

- Salaries JVs should be accompanied by benefits JVs if benefits were paid, and vice versa
  - Same for overtime salaries JVs
  - SFP accountants who are reviewing benefits JVs will check whether corresponding salaries JVs are posted

- Enter salaries and benefits transactions on separate JVs
  - In general, campus staff post salaries JVs, and District Office staff post benefits JVs

- Related salaries & benefits JVs should be posted in the same month

- Percentages used for partial salaries and benefits transfers should be consistent
  - Example: Transfer of 50% of John Doe’s posted October 2015 salaries from Fund 11110 to Fund 11111 must be accompanied by transfer of 50% of his posted benefits
Backups

- Backups need to show:
  - Employee name
  - Personnel Number
  - Pay period
  - Fund
  - Fund center
  - Salaries/benefits GL
  - Amount

- Always use the Personnel Number instead of Person ID when requesting or generating payroll records to ensure proper backups are produced

- SAP payroll records
  - Printed HR to FI Posting Details:
  - Exported HR to FI Posting Details:

  - Note that multiple benefits GLs are used on HR to FI Postings, but these various line items are aggregated, and only GL 395000 or 392000 are used on the budget report and FI Postings; therefore all the benefit line items should be aggregated, and only GL 395000 and 392000 should be used on JVs
• **WebFocus SDD Reports**
  
  o **Salaries** report:

  ```
  INPUT FILE: ZFHR0050_MTEMP_SDA_NOV_2014.TXT
  Run Date: 10/22/15
  ```

  ```
  EMP_NO  POSITION  INITIALS  LAST_NAME  FISCAL_YR  HR_PAY_PERIOD  BU_AREA  FUND  FUND_CTR  GL  CLASS_CODE  PSA  EG  ESG  RATE_PER  GROSS_PERSON_ID
  01041111 82015286  J  Doe  2015  09  H000  17281  17281-H6012  213100  C5999  CTA3  S  S2  1836.92 SM  1836.92 01011111
  01041111 82015258  J  Doe  2015  10  H000  17281  17281-H6012  213100  C5999  CTA3  S  S2  1836.92 SM  1836.92 01011111
  ```

  o **Statutory Benefits** report (modified to fit on one page):

  ```
  INPUT FILE: ZFHR0020-NOV2014.TXT
  Run Date: 10/22/15
  ```

  ```
  BUS_AREA  EMP_ID  POSITION  INITIALS  LAST_NAME  GL  FUND  VBS  CLASS  STRS  PERS  PARS  OASDHI  MEDICARE  ST  UNEMP  TOTAL
  H000  1041111 82015286  J  Doe  17281  17281-H6012  C5999  .00  361.58  .00  190.45  44.54  1.53  596.10
  ```

  o **Board Paid Benefits** report (modified to fit on one page):

  ```
  INPUT FILE: ZFHR0010-NOV2014.TXT
  Run Date: 10/22/15
  ```

  ```
  BUS_AREA  EMPLOYEE_ID  POSITION  INITIALS  LAST_NAME  GL  FUND  VBS  CLASS  MEDICAL  DENTAL  VISION  LIFE  HRA  TOTAL
  H000  1041111 82015286  J  Doe  17281  17281-H6012  C5999  682.80  55.32  11.02  6.10  125.00  800.24
  ```

  - Note that Employee Number or Employee ID on SDD reports are equivalent to Personnel Numbers, and should be used on JVs instead of Person ID

  o The totals of all three SDD Reports added together equal to the total on the HR to FI Postings report

• Attach timesheets to indicate the hours worked if necessary

• Limit the backups to only relevant information if possible; highlight the relevant information

• Separate salaries and benefits information if possible

• Include the calculations of how the JV amounts are derived, especially for partial transfers (e.g. basis and percentage used)
Practice: Prepare Salary & Benefit Transfer JVs

Hypothetical:
Jason Doe at Harbor College spent 50% of his time during November 2014 working for Fund 17281 (WBS: 17281-H6012), but his salaries and benefits were posted under Unmatched Fund 10999 (Cost Center H1190B). The SFP Technician John Doe is preparing the JVs on 1/3/2015 and wants the JV to be posted for December 2014.

Please prepare the salary transfer and benefit transfer JVs.

1. Check that the postings are allowed:
   - Fund 17281 was active in November 2014
   - The type and amount of expenses are allowed
     - Jason Doe’s salaries cannot be charged under Fund 17281 if they are not allowed under the grant contract or regulation, even though he did work for the grant
   - There are sufficient fund balance under Fund 17281

2. Obtain posted payroll record:
   - Exported SAP Payroll record:

3. Calculate the JV amounts
   1) Calculate sum of salaries and benefits separately:
      
      | Person ID | Last, First | Personnel No | Position | For-period payroll | Posting period | Wage Type | Cost Center | GL Account | Class Code | Short Text | Fund | Amount |
      |-----------|-------------|--------------|----------|-------------------|----------------|-----------|-------------|------------|------------|------------|-------|---------|
      | 101000    | Doe, Jason  | 1012347      |          | 201506            | 201506         | 10A       | H1190B     | 141000     | A0869     | Inst. NT, Hly | 10999 | 696.13  |
      | 101000    | Doe, Jason  | 1012347      |          | 201506            | 201506         | 10A       | H1190B     | 141000     | A0869     | Inst. NT, Hly | 10999 | 11.25   |
      | 101000    | Doe, Jason  | 1012347      |          | 201508            | 201508         | 10A       | H1190B     | 141000     | A0869     | Inst. NT, Hly | 10999 | 250.69  |
      | 101000    | Doe, Jason  | 1012347      |          | 201509            | 201509         | 10A       | H1190B     | 141000     | A0869     | Inst. NT, Hly | 10999 | 53.97   |
      | 101000    | Doe, Jason  | 1012347      |          | 201508            | 201508         | 10A       | H1190B     | 141000     | A0869     | Inst. NT, Hly | 10999 | 761.35  |

   2) Calculate 50% of salaries and benefits:
      
      | Person ID | Last, First | Personnel No | Position | For-period payroll | Posting period | Wage Type | Cost Center | GL Account | Class Code | Short Text | Fund | Amount |
      |-----------|-------------|--------------|----------|-------------------|----------------|-----------|-------------|------------|------------|------------|-------|---------|
      | 101000    | Doe, Jason  | 1012347      |          | 201505            | 201505         | 10A       | H1190B     | 141000     | A0869     | Inst. NT, Hly | 10999 | 696.13  |
      | 101000    | Doe, Jason  | 1012347      |          | 201505            | 201505         | 10A       | H1190B     | 141000     | A0869     | Inst. NT, Hly | 10999 | 11.25   |
      | 101000    | Doe, Jason  | 1012347      |          | 201505            | 201505         | 10A       | H1190B     | 141000     | A0869     | Inst. NT, Hly | 10999 | 250.69  |
      | 101000    | Doe, Jason  | 1012347      |          | 201505            | 201505         | 10A       | H1190B     | 141000     | A0869     | Inst. NT, Hly | 10999 | 53.97   |
      | 101000    | Doe, Jason  | 1012347      |          | 201505            | 201505         | 10A       | H1190B     | 141000     | A0869     | Inst. NT, Hly | 10999 | 761.35  |
4. Prepare separate salary and benefit transfer JVs

1) Sample Salary Transfer JV:

College or District: Harbor

SAP G/L Account Document Header Data

<table>
<thead>
<tr>
<th>GL</th>
<th>Account</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
<th>Cost Center or WBS Element</th>
<th>Fund</th>
<th>Business Area</th>
<th>Assignment Number</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>141506</td>
<td>353.68</td>
<td>353.68</td>
<td>17261-0812</td>
<td>17261</td>
<td>H006</td>
<td>1012347</td>
<td>Jason Doe, PP 201505 (November 2014), 50%</td>
<td></td>
</tr>
<tr>
<td>141506</td>
<td>353.68</td>
<td>353.68</td>
<td>111988</td>
<td>10990</td>
<td>H006</td>
<td>1012347</td>
<td>Jason Doe, PP 201505 (November 2014), 50%</td>
<td></td>
</tr>
</tbody>
</table>

Total $203.28 $353.68

JV Prepared by: John Doe 1/3/2015
JV Approved by: Jane Doe
Distribute to: LAHC

- Note that the Document Date and Posting Date used are 12/31/2014, since the December monthly closing deadline had not passed at the time
- Short Text “Transfer Unm Salaries” is kept short so that all text can be posted
- The Personnel Number, not Person ID, is entered under Assignment Number
- Full employee name, pay period, and percentage are entered under Text

2) Sample Benefit Transfer JV:

College or District: Harbor

SAP G/L Account Document Header Data

<table>
<thead>
<tr>
<th>GL</th>
<th>Account</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
<th>Cost Center or WBS Element</th>
<th>Fund</th>
<th>Business Area</th>
<th>Assignment Number</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>252000</td>
<td>20.99</td>
<td>20.99</td>
<td>111988</td>
<td>10990</td>
<td>H006</td>
<td>1012347</td>
<td>Jason Doe, PP 201505 (November 2014), 50%</td>
<td></td>
</tr>
</tbody>
</table>

Total $26.99 $20.99

JV Prepared by: John Doe 1/3/2015
JV Approved by: Jane Doe
Distribute to: LAHC
5. Send the JVs with backups to the JV approvers for signature

6. Send both signed JVs with backups to the Business Office or Administrative Services for posting
   - Business Office/Administrative Services staff will assign control numbers to both JVs, post the salary transfer JV on campus, and courier the benefit transfer JV to the District Office for posting

7. After the benefit transfer JV is reviewed the SFP accountant, approved by the accounting manager, and posted, a copy is sent back to the campus Business Office for record keeping.
   - Sample Posted Benefit Transfer JV:
     - John Doe the preparer signed the JV on 1/3/2015.
     - Jane Doe the supervisor signed and dated the JV on 1/4/2015.
     - The JV was sent to the Business Office to assign a campus reference number: HST15-100.
     - A Business Office staff sent the benefit transfer JV to the District Office.
     - SFP accountant Karen Yao reviewed the JV, initialed, and added her name to the “Distribute to” list.
     - District Office Accounting Manager Jackson Kuo approved the JV for posting on 1/8/2015.
     - A data entry staff MQ assigned a District reference number: AV12-314 and posted the JV on 1/9/2015. The document number of the posted JV on SAP is #101415493.
Practice: Calculate Salary & Benefit Amounts

Hypothetical:
Fund 17281 has balance of $1250 left. Jane Doe (Personnel No: 1111111) worked for Fund 17281 (WBS: 17281-H6012) during the months of May and June 2015, but her salaries (GL 122100) and benefits were charged to Fund 10100, Cost Center H1190A. Jane’s monthly salaries are $2000 and benefits are $500.
Please prepare the JV journal entries only.

• Method 1: Transfer only May or June 2015 salaries & benefits (in this example, we use May 2015 salaries & benefits only)

1. Calculate the total salaries and benefits:
   - Salaries: $2,000
   - Benefits: $500
   - Grand Total: $2,500

2. Divide the fund balance amount by the grand total to obtain the percentage to use:
   - $1250 / $2500 = 50%

3. Multiply the salary total and benefit total by the percentage, respectively, to obtain the JV amounts:
   - Salary: $2000 × 50% = $1000
   - Benefits: $500 × 50% = $250

   o Sample journal entries:

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
<th>Cost Center WBS Element</th>
<th>Fund</th>
<th>Business Area</th>
<th>Assignment Number</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>122100</td>
<td>100.00</td>
<td>1,000.00</td>
<td>17281-H6012</td>
<td>17281</td>
<td>H000</td>
<td>1111111</td>
<td>Jane Doe, May 2015 Salaries, 50%</td>
</tr>
<tr>
<td>122100</td>
<td></td>
<td>1,000.00</td>
<td>H1190A</td>
<td>10100</td>
<td>H000</td>
<td>1111111</td>
<td>Jane Doe, May 2015 Salaries, 50%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
<th>Cost Center WBS Element</th>
<th>Fund</th>
<th>Business Area</th>
<th>Assignment Number</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>392000</td>
<td>250.00</td>
<td>250.00</td>
<td>17281-H6012</td>
<td>17281</td>
<td>H000</td>
<td>1111111</td>
<td>Jane Doe, May 2015 Benefits, 50%</td>
</tr>
<tr>
<td>395000</td>
<td></td>
<td>250.00</td>
<td>H1190A</td>
<td>10100</td>
<td>H000</td>
<td>1111111</td>
<td>Jane Doe, May 2015 Benefits, 50%</td>
</tr>
</tbody>
</table>

   - Note that the payroll period (May 2015) and percentage used (50%) are included under Text
Method 2: Transfer both May and June 2015 salaries and benefits

1. Calculate the total salaries and benefits:
   - Salaries: $4,000
   - Benefits: $1,000
   - Grand Total: $5,000

2. Divide the fund balance amount by the grand total to obtain the percentage to use:
   \[
   \frac{1250}{5000} = 25\%
   \]

3. Multiply the salary total and benefit total by the percentage, respectively, to obtain the JV amounts:
   - Salary: $4000 \times 25\% = $1000
   - Benefits: $1000 \times 25\% = $250

   Sample journal entries:

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Debit</th>
<th>Credit</th>
<th>Cost Center</th>
<th>Business Assignment</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>122100</td>
<td>1,000.00</td>
<td></td>
<td>17281-H6012</td>
<td>17281 H000 1111111</td>
<td>Jane Doe, May - June 2015 Salaries, 25%</td>
</tr>
<tr>
<td>122100</td>
<td>1,000.00</td>
<td></td>
<td>H1190A</td>
<td>10100 H000 1111111</td>
<td>Jane Doe, May - June 2015 Salaries, 25%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Debit</th>
<th>Credit</th>
<th>Cost Center</th>
<th>Business Assignment</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>395000</td>
<td>250.00</td>
<td></td>
<td>17281-H6012</td>
<td>17281 H000 1111111</td>
<td>Jane Doe, May - June 2015 Benefits, 25%</td>
</tr>
<tr>
<td>392000</td>
<td>250.00</td>
<td></td>
<td>H1190A</td>
<td>10100 H000 1111111</td>
<td>Jane Doe, May - June 2015 Benefits, 25%</td>
</tr>
</tbody>
</table>

Note that the payroll period (May - June 2015) and percentage used (25%) are included under Text.
IX. Year-End Salary & Benefit Accruals and Unmatched Salaries & Benefits JVs

Year-End Salary & Benefit Accruals

- Salary and benefit accruals:
  - Posted before the end of the fiscal year
  - Record salaries and benefits earned by employees but not yet paid to them by year-end (6/30)

- Payroll expenses are recorded under the ending fiscal year, and salaries payable are set up
  - Salary & benefit GLs are debited
    - Net Salary Payable GL 951014 is credited

- Salaries & benefits accruals are posted through the payroll system or accrual JVs
  - FI Postings line items for accruals posted through the payroll system:
    - Text usually starts with “YE SAL ACCR Emp#...”
    - The posting date the last day of the fiscal year, e.g. 6/30/2015.

  - FI Postings line item for accruals posted through a JV:
Posted salary accrual JV:

- Note that salary & benefit GLs are debited, and Net Salary Payable GL 951014 is credited
- Note that the JV was posted in FY 2015, but reversed in FY 2016

Salary and benefit accruals are automatically reversed at the beginning of the next fiscal year.

FI Postings line items for salary and benefit accrual reversals:

- Note that the numbers are exactly the same as the accrual amounts, but negative (credits with “-“ attached)
- The reversal posting date is the 1st day of the new fiscal year, e.g. 7/1/2015
• If a fund is no longer active for the new fiscal year, salaries and benefits can no longer be posted to the fund and will be posted to another active fund instead, e.g. Unmatched Fund 10999. Budget Report by Fund for the new fiscal year will therefore most likely show negative/credit salary and benefit expenses because there are no positive salaries or benefits postings to offset against the accrual reversals.
  o FY 2015-16 Budget Report by Fund for Fund 10582, which was only active for FY 2014-15:

<table>
<thead>
<tr>
<th>Los Angeles Community College District</th>
<th>Budget Report By Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Period: July 1, 2015 – June 30, 2016</td>
<td>Fund Area: 1</td>
</tr>
</tbody>
</table>

Report No. FR0040
Run On 11/11/2015 12:54:33

<table>
<thead>
<tr>
<th>Commit Item</th>
<th>(G/L)Account</th>
<th>Description</th>
<th>Budget</th>
<th>Commitment</th>
<th>Actual</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>141500</td>
<td>Instr - MT- Hrly</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>299200</td>
<td>Unclass-Non Inst</td>
<td>0.00</td>
<td>0.00</td>
<td>540.27</td>
<td>540.27</td>
</tr>
<tr>
<td></td>
<td>355000</td>
<td>Exp Ben-SPP</td>
<td>0.00</td>
<td>0.00</td>
<td>92.64</td>
<td>92.64</td>
</tr>
<tr>
<td>Total:10582-H6012</td>
<td>0.00</td>
<td>0.00</td>
<td>632.91</td>
<td>632.91</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total by Business Area: H000</td>
<td>0.00</td>
<td>0.00</td>
<td>632.91</td>
<td>632.91</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Fund 10582</td>
<td>Perkins IV T1 0.00</td>
<td>0.00</td>
<td>632.91</td>
<td>632.91</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

• The actual salaries and benefits are most likely posted under Unmatched Fund 10999.
  o Example of postings under Unmatched Fund 10999:

[Image of spreadsheet showing postings]

- Note that accruals were posted for the amounts enclosed in red rectangles.

• JVs need to be prepared to transfer payroll expenses from Unmatched to the fund to offset against the negative/credit expenses.
  o Please prepare the JVs as soon as possible, at the beginning of the fiscal year. DO NOT wait until last minute.

• If the fund is active for both last and this fiscal year, salaries and benefits should be automatically posted to the fund and should offset against the negative/credit expenses. No JVs are needed.
Unmatched Salaries & Benefits JVs for Accruals

- Example of unmatched salary transfer JV:

![Journal Vouchers](image)

- If more salaries or benefits were posted under Unmatched Fund 10999 compared to the accrual amounts under a fund, only the accrual amounts can be transferred to the fund. Any additional amounts transferred would be considered deficits.
  - Example: In the HR to FI Postings Details below, only the amounts enclosed in red rectangles can be transferred to Fund 10582 because accruals were only set up for these (see middle of Page 30 for accrual postings):
• JV backups need to include the FI Postings page showing the salary or benefit accrual reversal line items.
  o To demonstrate that the transfer is legitimate and correct
  o In addition to the normally required payroll records
  o Example of FI Postings printout:
X. Non-Payroll Expenses IVs

- GLs: 4xxxxx – 7xxxxx

Before IV Preparation

- Check that the **debit fund was active when the original encumbrance/commitment or posting occurred**
  - Example: If a grant ended on 9/30/2015, but is given 90 days to close out, expenses to be transferred in need to be paid before 12/30/2015 and the commitments have to be entered into SAP before 9/30/2015

- Check that postings under the debit fund and the GL account are allowed
  - Make sure expenses are allowable: e.g. certain grants limit or disallow equipment expenses or contract expenses, or require prior approval
  - If the fund has ended and the final report is done, no more expenses, even if valid, can be posted; if posted, these expenses will be considered deficits because no corresponding income will be collected
  - Check for sufficient balance under specific GL account and overall debit fund using SAP Budget Report by Fund screen:
  - Sample Budget Report by Fund:

  ![Sample Budget Report by Fund](image)

  - Check the “Balance” column, not the “Budget” column
- Check the balance for the expense WBSs only, do not use the balance for “Total by Business Area” or “Total Fund” if Income WBS (e.g., 17281-H0000) is also included
- Non-payroll expenses **JVs cannot be posted if there is insufficient GL balance** for GLs 4xxxxx – 7xxxxx
- Submit a BTA to increase the GL budget if the expenses are allowed
- If there is insufficient overall fund balance, the JV cannot be posted unless the amounts are adjusted or other expenses are transferred out
  - SAP GL budgets and grant expense category budgets may differ; make sure to adhere to the grant budget or request budget modification from the agency

- Non-payroll expenses **JVs cannot be posted if there is insufficient GL balance** for GLs 4xxxxx – 7xxxxx
- Submit a BTA to increase the GL budget if the expenses are allowed
- If there is insufficient overall fund balance, the JV cannot be posted unless the amounts are adjusted or other expenses are transferred out
  - SAP GL budgets and grant expense category budgets may differ; make sure to adhere to the grant budget or request budget modification from the agency

- Check credit fund and GL for exact transfer amount
  - Check FI Postings for actual payments
  - Make sure the items are paid for by checking that the amounts under FI Postings have “51” document numbers
    - When goods are received, purchase order amounts are debited with a “50” document number. When the goods are paid for, the “50” document is reversed/credited, and actual payment amounts are debited with a “51” document number.
    - Goods received but not yet paid have Reference Document Numbers that start with “50”:

<table>
<thead>
<tr>
<th>Reference No.</th>
<th>Item</th>
<th>FM ping d.</th>
<th>Fund Center</th>
<th>Text Fund</th>
<th>GL/Acc</th>
<th>Pred.DT</th>
<th>Pred.doc.no.</th>
<th>Vendor</th>
<th>Stat.Ind.</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>5000144605</td>
<td>1</td>
<td>01/28/2015</td>
<td>17281-H0012</td>
<td>17281</td>
<td>452100</td>
<td>452100</td>
<td>500207287</td>
<td>100000</td>
<td>2015</td>
<td></td>
</tr>
</tbody>
</table>

- When the goods are paid for, the “50” document is reversed/credited:

<table>
<thead>
<tr>
<th>Reference No.</th>
<th>Item</th>
<th>FM ping d.</th>
<th>Fund Center</th>
<th>Text Fund</th>
<th>GL/Acc</th>
<th>Pred.DT</th>
<th>Pred.doc.no.</th>
<th>Vendor</th>
<th>Stat.Ind.</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>5000144605</td>
<td>1</td>
<td>01/28/2015</td>
<td>17281-H0012</td>
<td>17281</td>
<td>452100</td>
<td>452100</td>
<td>500207287</td>
<td>100000</td>
<td>2015</td>
<td></td>
</tr>
</tbody>
</table>
- Goods received and paid have Reference Document Numbers that start with “51”:

FI Postings: Individual Items According to Document Number

<table>
<thead>
<tr>
<th>RefDocNo</th>
<th>Item</th>
<th>PM pstg. d.</th>
<th>Ex</th>
<th>Pymt Rcdt</th>
<th>Funds Center</th>
<th>Text</th>
<th>Fund</th>
<th>Cmmnt Item</th>
<th>G/L Acc</th>
<th>Pred.DT</th>
<th>Pred.doc.no.</th>
<th>Vendor</th>
<th>Stat.Ind.</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>5100355464</td>
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<td>7.62</td>
<td>17281-H6012</td>
<td>17281</td>
<td>452100</td>
<td>951955</td>
<td>20</td>
<td>45600207287</td>
<td>3001749</td>
<td>2015</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5100355464</td>
<td>3</td>
<td>01/28/2015</td>
<td>1.39</td>
<td>17281-H6012</td>
<td>17281</td>
<td>452100</td>
<td>452100</td>
<td>20</td>
<td>45600207287</td>
<td>3001749</td>
<td>2015</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>5100355465</td>
<td>2</td>
<td>01/28/2015</td>
<td>21.19</td>
<td>17281-H6012</td>
<td>17281</td>
<td>452100</td>
<td>951955</td>
<td>20</td>
<td>45600207287</td>
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<td>2015</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5100355466</td>
<td>2</td>
<td>01/29/2015</td>
<td>21.79</td>
<td>17281-H6012</td>
<td>17281</td>
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<td>951955</td>
<td>20</td>
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<td>2015</td>
<td></td>
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<td>2</td>
<td>01/30/2015</td>
<td>0.02</td>
<td>17281-H6012</td>
<td>17281</td>
<td>452100</td>
<td>951955</td>
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<td>45600207287</td>
<td>3001749</td>
<td>2015</td>
<td></td>
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<td>3001749</td>
<td>2015</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Actual payment may differ from purchase order amount. Additional line items are entered to make adjustments.

**JV Preparation**

- **JV Components:**
  - **Short Text:**
    - Example: Transfer Printing Exp
  - **Assignment Number:**
    - Example: purchase order number, relevant assignment number, relevant Ref. Doc. number
    - Should be locatable on backup
  - **Text:**
    - Type of expenses
    - Employee name for travel, conference expenses, etc.
    - Vendor name for purchase orders and contracts
    - Student name and ID for student grants

- Minimize the number of JVs if possible, but use separate entries for different purchase orders, conference requests, etc.

- JVs that contain the following GLs only can be posted on campus:
  - 442000: Instructional Media Materials
  - 442300: Audio Visual Material
  - 45xxxx: Supplies and Materials
  - 552200: Postage & Mail Service
  - 589000: Other Expense
Backups

- Needs to show:
  - GL account or type of expenses
  - Employee name, student name, or vendor name
  - Control number e.g. purchase order number, invoice number, request number
  - Fund
  - Fund center
  - Amount

- SAP FI Postings printout or exported Excel file (SAP transaction code: FMRP_RFFMEP1FX)
  - FI Postings Example—GL 586100 Travel:
    - “Prd.doc.no” column indicates the Conference Request Number
**Journal Vouchers**

- **FI Postings Example—GL 452100 Office Supplies:**

  - **FI Postings: Individual Items According to Document Number**

<table>
<thead>
<tr>
<th>Doc No.</th>
<th>Description</th>
<th>Date</th>
<th>Account</th>
<th>Amount</th>
<th>Reference</th>
<th>GL Account</th>
<th>GL Account Change</th>
<th>GL Account Change Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>S100355464</td>
<td>17281 - H6012</td>
<td>01/28/2015</td>
<td>GL 452100</td>
<td>6.53</td>
<td>17281 - H6012</td>
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<td>3001749</td>
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<tr>
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<td>17281 - H6012</td>
<td>01/29/2015</td>
<td>GL 452100</td>
<td>21.70</td>
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<tr>
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<td>GL 452100</td>
<td>1,040.14</td>
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<td>20</td>
<td>45000207287</td>
<td>3001749</td>
</tr>
</tbody>
</table>

- “Pred. doc. no.” column indicates the Purchase Order Number

- Double click on any FI Postings line item to view the Document Overview screen and obtain details:

  - **Document Overview - Display**

<table>
<thead>
<tr>
<th>Doc Type: RE (Invoice - gross)</th>
<th>Normal document</th>
</tr>
</thead>
<tbody>
<tr>
<td>Doc. Number</td>
<td>S100355464</td>
</tr>
<tr>
<td>Doc. Date</td>
<td>01/07/2015</td>
</tr>
<tr>
<td>Ref.Doc.</td>
<td>748667057001</td>
</tr>
</tbody>
</table>

- Either the FI Postings page or the Document Overview page can be used as backup.
• Indicate the specific amounts used on JVs by highlighting the printouts or filtering the FI Postings line items
• Include detailed internal supplies request, purchase order, invoice, or other documentation if necessary
**Practice: Supplies Expenses Transfer JV**

*Hypothetical:*
Fund 17281 (WBS 17281-H6012) purchased a large amount of supplies. Of these supplies, a pack of 12 Uni-ball Vision Rollerball pens and 2 boxes of copy paper were transferred to Fund 19277 (WBS 19277-H6012).
*Please prepare the JV to transfer the appropriate expenses.*

1. Check that the expenses are allowed, and there are sufficient fund and GL balance

2. Review the purchase order or invoice for details and identify the items transferred:

   ![Purchase Order](image)

   **Table:**

<table>
<thead>
<tr>
<th>ITEM</th>
<th>QTY.</th>
<th>UNIT</th>
<th>DESCRIPTION</th>
<th>UNIT COST</th>
<th>EXTENDED AMT.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>EA</td>
<td>Uni Ball Vision Rollerball Pens, 0.7mm</td>
<td>14.50</td>
<td>14.50</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>*** item completely delivered ***</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

   [Note: This document being issued pursuant to a formally bid contract #16-016: between Office Depot and the Foundation for the California Community Colleges.]

Page 41
3. Review the SAP Purchase Order screen (SAP Transaction Code: ME23N) to see payment status and amount for items transferred:

   - If the appropriate purchase order is not displayed, click the “Other Purchase Order” button, enter the purchase order number, and press Enter:
- Expand “Item Details” if they are not shown
- Click the Purchase Order History tab if it is not shown
- Select the item from the Item dropdown list
- Purchase Order History for the Uni-ball pens:

<table>
<thead>
<tr>
<th>Material Document</th>
<th>Item</th>
<th>Posting Date</th>
<th>Quantity</th>
<th>Delivery cost quantity</th>
<th>Unit</th>
<th>Amount in LC</th>
<th>Lcur</th>
</tr>
</thead>
<tbody>
<tr>
<td>GR 101</td>
<td>Uni Ball Vision Rollerball Pens, 0.7mm</td>
<td>01/28/2015</td>
<td>1</td>
<td>0</td>
<td>EA</td>
<td>15.81</td>
<td>USD</td>
</tr>
<tr>
<td>TR. Fv. Goods receipt</td>
<td>0001</td>
<td>01/28/2015</td>
<td>1</td>
<td>0</td>
<td>EA</td>
<td>15.81</td>
<td>USD</td>
</tr>
<tr>
<td>TR. Fv. Invoice receipt</td>
<td>0001</td>
<td>01/30/2015</td>
<td>1</td>
<td>0</td>
<td>EA</td>
<td>15.79</td>
<td>USD</td>
</tr>
</tbody>
</table>

- Invoice Receipt with “51” Document Numbers are shown, so item is paid
- Note that taxes are included with each payment, but are usually a separate line item on purchase orders/invoices.
- Note that the actual payment amount for the pens was $15.79.

- Purchase Order History for the copy paper:

<table>
<thead>
<tr>
<th>Material Document</th>
<th>Item</th>
<th>Posting Date</th>
<th>Quantity</th>
<th>Delivery cost quantity</th>
<th>Unit</th>
<th>Amount in LC</th>
<th>Lcur</th>
</tr>
</thead>
<tbody>
<tr>
<td>GR 101</td>
<td>Office Depot Brand White copy Paper</td>
<td>01/28/2015</td>
<td>4</td>
<td>0</td>
<td>EA</td>
<td>142.27</td>
<td>USD</td>
</tr>
<tr>
<td>TR. Fv. Goods receipt</td>
<td>0001</td>
<td>01/28/2015</td>
<td>4</td>
<td>0</td>
<td>EA</td>
<td>142.27</td>
<td>USD</td>
</tr>
<tr>
<td>TR. Fv. Invoice receipt</td>
<td>0001</td>
<td>01/30/2015</td>
<td>4</td>
<td>0</td>
<td>EA</td>
<td>142.27</td>
<td>USD</td>
</tr>
</tbody>
</table>

- Invoice Receipt with “51” Document Numbers are shown, so item is paid
4. Click the “51” Document Number (see screenshot on the previous page) to display the Invoice Document:

![Display Invoice Document 5105978830 2015]

5. Click “Follow-On Documents …” to display the List of Documents in Accounting, then double click the “Accounting Document”:

![Display Invoice Document 5105978830 2015]
6. The Accounting Document for the payment is displayed:

![Document Overview - Display](image)

<table>
<thead>
<tr>
<th>Item</th>
<th>Account</th>
<th>Acct short text</th>
<th>FK</th>
<th>Amount</th>
<th>Cost Cst</th>
<th>WSS element</th>
<th>Fund</th>
<th>BusA</th>
<th>Assign.</th>
<th>Text</th>
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<tbody>
<tr>
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<tr>
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<td>Acc Pay GR/IR</td>
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<td>0010</td>
</tr>
</tbody>
</table>

*Inv#718867064001 LA Harbor College Acc#09000510*
7. Print the Document Overview page, highlight the relevant line items for the items transferred, and perform necessary calculations. Make sure to annotate.

<table>
<thead>
<tr>
<th>Item</th>
<th>Account</th>
<th>Acct short text</th>
<th>#</th>
<th>Amount</th>
<th>Cost: Clr</th>
<th>WBS_element</th>
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<tr>
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</tr>
<tr>
<td>*</td>
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<td>0.00</td>
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</table>

142.27 + 2 = 71.14 (Purchased 4 boxes of copy paper, transferred only 2 boxes to Fund 19277)
15.79 + 71.14 = 86.93

- The actual unit cost for the pens was $14.49 instead of $14.50 shown on the purchase order, so -$0.02 were deducted from $15.81 to arrive at the payment amount of $15.79.
8. You can also use the FI Postings screen to generate the backup showing the payments. Filter the FI Postings line items to include the specific “51” RefDocNo or Purchase Order Number only.

- Example: FI Postings results are filtered by Reference Document Number 5100355730

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* 1,040.14
9. Print the filtered FI Postings page. Highlight the relevant line items and perform necessary calculations. Make sure to annotate.

**FI Postings: Individual Items According to Document Number**

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$142.27 \div 2 = 71.14$ (Purchased 4 boxes of copy paper, transferred only 2 boxes to Fund 19277)

$15.79 + 71.14 = 86.93$

10. Prepare the JV

   o Sample supplies expenses transfer JV:

   ![Sample supplies expenses transfer JV](image)

11. Attach the annotated FI Postings printout and Purchase Order/Invoice as backups to the JV
XI. **Interfund Transfer JVs**

**Format**

- **Example:**

<table>
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<th>Debit Amount</th>
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<th>Cost Center</th>
<th>Fund</th>
<th>Business</th>
<th>Assignment</th>
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- Interfund transfer JV format is needed when transferring expenses between different major funds
  - **Major Funds:**
    - Fund 1, Fund 2, ..., Fund 9
    - Fund numbers with the same 1st digit belong to the same major fund
  - Needed if 1st digit of debit and credit fund numbers are different
  - **Examples:**
    - Fund 10100 to 70007
    - Fund 20489 to 10489
    - **NOT** Fund 70007 to 77039

- Two journal entries are required instead of one

- Interfund transfer GLs **95200X** and **91700Y** are used
  - **95200X:**
    - “Due to Fund X”
    - X: 1st digit of the credit fund number
    - Always a **credit** amount
    - Example: 952002 if credit fund number is 20488
  - **91700Y:**
    - “Due from Fund Y”
    - Y: 1st digit of the debit fund number
    - Always a **debit** amount
    - Example: 917001 if debit fund number is 17281

- Total Debit Amount and Total Credit Amount on the JV are twice as much as actual expenses transferred
  - In the example above, only $500 of expenses were transferred, not $1000

- The two related entries **MUST** appear on the same JV
**JV Preparation Steps**

1. Prepare a regular journal entry, but leave 2 rows blank between the 2 entries:

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<th>Business Area</th>
<th>Assignment Number</th>
<th>Text</th>
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2. Complete the 2nd row:

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</table>

   - Always a credit entry
   - GL Account: 952002, 2 is the 1st digit of the credit fund number 20488
   - Cost Center or WBS Element: leave this blank
   - Credit Amount, Fund, Business Area, Assignment Number, Text: same as debit entry

3. Complete the 3rd row:

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<th>Credit Amount</th>
<th>Cost Center or WBS Element</th>
<th>Fund</th>
<th>Business Area</th>
<th>Assignment Number</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>752000</td>
<td>500.00</td>
<td></td>
<td>17281-H6012</td>
<td>17281</td>
<td>H000</td>
<td>881234567</td>
<td>John Doe, EOPS Annual Scholarship Award</td>
</tr>
<tr>
<td>952002</td>
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<td></td>
<td>20488-H7003</td>
<td>20488</td>
<td>H000</td>
<td>881234567</td>
<td>John Doe, EOPS Annual Scholarship Award</td>
</tr>
<tr>
<td>917001</td>
<td>500.00</td>
<td></td>
<td>20488-H7003</td>
<td>20488</td>
<td>H000</td>
<td>881234567</td>
<td>John Doe, EOPS Annual Scholarship Award</td>
</tr>
<tr>
<td>752000</td>
<td></td>
<td>600.00</td>
<td>20488-H7003</td>
<td>20488</td>
<td>H000</td>
<td>881234567</td>
<td>John Doe, EOPS Annual Scholarship Award</td>
</tr>
</tbody>
</table>

   - Always a debit entry
   - GL: 917001, 1 is the 1st digit of the debit fund number 17281
   - Cost Center or WBS Element: leave this blank
   - Credit Amount, Fund, Business Area, Assignment Number, Text: same as debit entry
**Practice: Prepare Interfund Transfer JVs**

**Hypothetical:**
Jane Doe’s October 2015 salaries (GL 131500, Personnel Number: 1011111) in the amount of $2000 need to be transferred from Fund 10100, Cost Center H2470A to Fund 77039 (WBS 77039-H6960).

Please prepare the salary interfund transfer journal entries only.

1. Prepare a regular journal entry, but leave 2 rows blank between the 2 lines:

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
<th>Cost Center or WBS Element</th>
<th>Fund</th>
<th>Business Area</th>
<th>Assignment Number</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>131500</td>
<td>2,000.00</td>
<td></td>
<td>77039-H6960</td>
<td>77039</td>
<td>H000</td>
<td>1011111</td>
<td>Jane Doe, October 2015 Salaries</td>
</tr>
<tr>
<td>131500</td>
<td>2,000.00</td>
<td></td>
<td>H2470A</td>
<td>10100</td>
<td>H000</td>
<td>1011111</td>
<td>Jane Doe, October 2015 Salaries</td>
</tr>
<tr>
<td>Total</td>
<td>2,000.00</td>
<td>2,000.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2. Complete the 2nd row:

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
<th>Cost Center or WBS Element</th>
<th>Fund</th>
<th>Business Area</th>
<th>Assignment Number</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>131500</td>
<td>2,000.00</td>
<td></td>
<td>77039-H6960</td>
<td>77039</td>
<td>H000</td>
<td>1011111</td>
<td>Jane Doe, October 2015 Salaries</td>
</tr>
<tr>
<td>952091</td>
<td>2,000.00</td>
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<td>H2470A</td>
<td>10100</td>
<td>H000</td>
<td>1011111</td>
<td>Jane Doe, October 2015 Salaries</td>
</tr>
<tr>
<td>Total</td>
<td>2,000.00</td>
<td>4,000.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3. Complete the 3rd row:

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
<th>Cost Center or WBS Element</th>
<th>Fund</th>
<th>Business Area</th>
<th>Assignment Number</th>
<th>Text</th>
</tr>
</thead>
<tbody>
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<td>131500</td>
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<td></td>
<td>77039-H0960</td>
<td>77039</td>
<td>H000</td>
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<td>77039</td>
<td>H000</td>
<td>1011111</td>
<td>Jane Doe, October 2015 Salaries</td>
</tr>
<tr>
<td>917007</td>
<td>2,000.00</td>
<td></td>
<td>10100</td>
<td>H000</td>
<td></td>
<td>1011111</td>
<td>Jane Doe, October 2015 Salaries</td>
</tr>
<tr>
<td>131500</td>
<td>2,000.00</td>
<td></td>
<td>H2470A</td>
<td>10100</td>
<td>H000</td>
<td>1011111</td>
<td>Jane Doe, October 2015 Salaries</td>
</tr>
<tr>
<td>Total</td>
<td>4,000.00</td>
<td>4,000.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
XII. Final Practice: Correct Problematic JVs

- Incorrect JV Example #1:

  College or District: 

  SAP G/L Account Document Header Data
  Doc. date: 1/01/15
  Posting date: 1/01/15
  Reference:
  Short text: Transfer Salaries
  Doc. type: SA

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
<th>FBU</th>
<th>Fund</th>
<th>Area</th>
<th>Assignment Number</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>121100</td>
<td>5,883.98</td>
<td></td>
<td>H8012</td>
<td>17281</td>
<td></td>
<td>1314151</td>
<td>Transfer Salaries</td>
</tr>
<tr>
<td>122100</td>
<td></td>
<td>5,883.98</td>
<td>H1100A</td>
<td>10100</td>
<td></td>
<td>1314151</td>
<td>Transfer Salaries</td>
</tr>
<tr>
<td>Total</td>
<td>$5,883.98</td>
<td>$5,883.98</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

  JV Prepared by: JD
  JV Approved by: Jason Doe
  Distribute to: 

- Incorrect JV Example #1 Sample Corrections:

  College or District: LAHC

  SAP G/L Account Document Header Data
  Doc. date: 1/01/15
  Posting date: 1/01/15
  Reference:
  Short text: Transfer Salaries
  Doc. type: SA

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
<th>FBU</th>
<th>Fund</th>
<th>Area</th>
<th>Assignment Number</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>122100</td>
<td>5,883.98</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>John Doe, September 2016 Salaries</td>
</tr>
<tr>
<td>122100</td>
<td></td>
<td>5,883.98</td>
<td>H1100A</td>
<td>10100</td>
<td></td>
<td>1314151</td>
<td>John Doe, September 2016 Salaries</td>
</tr>
<tr>
<td>Total</td>
<td>$5,883.98</td>
<td>$5,883.98</td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

  JV Prepared by: John Doe
  JV Approved by: Jason Doe
  Distribute to: LAHC
• Incorrect JV Example #2:

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
<th>Cost Center or WBS Element</th>
<th>Fund</th>
<th>Business Area</th>
<th>Assignment Number</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>350200</td>
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<td>173043-H0312</td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>365000</td>
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<td>H1156</td>
<td>17261</td>
<td>H000</td>
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<td></td>
</tr>
<tr>
<td>395000</td>
<td>150.00</td>
<td></td>
<td>19277-H0312</td>
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<td>H000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>395000</td>
<td>300.00</td>
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<td>19277-H0312</td>
<td>19278</td>
<td>H000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>396000</td>
<td>450.66</td>
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<tr>
<td>Total</td>
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</tr>
</tbody>
</table>

JV Prepared by: John Doe  
JV Approved by: John Doe  
Distribute to: LAMC

• Incorrect JV Example #2 Sample Corrections:

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
<th>Cost Center or WBS Element</th>
<th>Fund</th>
<th>Business Area</th>
<th>Assignment Number</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>350200</td>
<td>136.75</td>
<td></td>
<td>173043-H0312</td>
<td></td>
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<td>17261</td>
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</tr>
<tr>
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<tr>
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<td>450.66</td>
<td></td>
<td>17261-H0312</td>
<td>17261</td>
<td>H000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

JV Prepared by: John Doe  
JV Approved by: John Doe  
Distribute to: LAMC

• Incorrect JVs may be rejected, so make sure to double check your work.
  o If you are unsure, email the SFP accountants for review before submission

• JVs without backups will NOT be posted, so ATTACH YOUR BACKUPS!

• Send the Excel file for JVs posted at the District Office to ESCDataEntry@email.laccd.edu; JVs will not be posted without the file.