Documentation and Internal Control Standards
ADI Spreadsheet Journal Entries

Overview

ADI spreadsheet entries are used campus-wide to enter data into FRS. System controls exist to ensure the use of valid account fields, and that only valid account code combinations are used (ie. Fund 110 requires a valid project).

ADI spreadsheet entries can be subject to error or inappropriate use. Consequently, they are heavily scrutinized by outside auditors to ensure they are well explained and can be traced back to source documents. Internal controls are in place to minimize spreadsheet errors and inappropriate use.

Spreadsheet journal entries are used for a variety of reasons, including:

➢ recording transactions to revenue, expense, or balance sheet accounts;
➢ allocating or transferring amounts from one functional area to another;
➢ making corrections to improperly coded invoices, receipts, or other spreadsheet entries; therefore, we have developed a minimum standards document.

It is important to note that each external organization that provides funding to the University will have its own documentation and internal control standards which must be adhered to when making ADI spreadsheet entries.

ADI Spreadsheet Entry Standards

The following standards apply to *all* ADI spreadsheet entries. If spreadsheet entries do not have ample description, supporting documentation, and authorization, the user will be notified to correct the problem so it can be posted.

Authorization
➢ Authorization must be obtained at the appropriate level for all spreadsheet entries
➢ Affected units must be aware of the entry and have given their authorization for it to happen

Description & Supporting Documentation
➢ The Journal description and line descriptions must clearly explain to the reader what the entry is doing. Avoid leaving vague descriptions like "To Correct" or "Adjust Balance".
➢ All allocation methods and calculations used for the entry must be clearly explained
➢ Supporting documentation for the entry must be available with the journal entry creator
➢ If additional space is needed beyond that available in the description fields, an **Oracle Attachment** (click for details) should be attached to the entry using Oracle functionality. This could be text, or an attached Word, Excel, or jpeg file.

Standard Spreadsheet Header Format

The header of a journal entry should be completed as follows:

Note that the first four fields, Category, Source, Currency, and Accounting Date are already filled out on the template.

Category	User's own unique numbering system	Text	**UofG_Allocation**
Source		Text	**Spreadsheet**
Currency		t - Text	**CAD**
Accounting Date		* List - Date	**11/15/2006**
Group ID		Number	**45**
Batch Name		Text	**CHEM 0001XX JSMITH**
Journal Name		Text	**S. Thompson**
Journal Description		Text	**Revenue transfer from OVC to MTCU for veterinary operations per 2006/2007 budget approved by T. Jones on 06/09/06**
Journal Reference		ext	**c.c. J. Doe, R. McMichael, D. Granger**

Callouts:
- Abbreviated DeptName, DeptNumber, Userid
- Authorized by
- A clear, relevant description that describes the purpose of the entry. If more room is needed, an Oracle Attachment can be used to add text or attach a file.
- People to be copied on the entry

Additional information on how to create a journal entry is available at:
http://www.fin.uoguelph.ca/HTMLFiles/ADI/Web%20ADI%20User%20Guide.doc

Specific Types of ADI Spreadsheet Entries

In addition to the general standards above, specific documentation is required for spreadsheet entries. Below are examples of different types of ADI spreadsheet entries and the documentation requirements for each.

Click on a link below to see specific requirements for that type of entry:

1. Shared Invoices (Reallocated to multiple account codes)

2. Interfund Transfers

3. Payroll Transactions

4. Revenue Transactions

5. Internal Cost Charge & Recovery

1. **Spreadsheet Entries for Shared Invoices**

When to use:
➢ Purchases are sometimes made by one functional area (ie. a unit) on behalf of other functional areas within the University. A spreadsheet entry can be used to allocate, or share, the costs from the unit that incurred the cost, to other units.

Standards:
➢ The same object code used on the original purchase should be used on both sides of the entry
➢ The details of the cost sharing arrangement must be included in the entry

---

Example:

The CBS Dean's Office purchased $2,000 in office supplies to be shared equally between itself and three other departments. The entire invoice has been charged to CBS Dean's Office, so ¾ will need to be recovered from the three other departments.

View context	View header

Category	* List - Text	UofG_Allocation
Source	* List - Text	Spreadsheet
Currency	* List - Text	CAD
Accounting Date	* List - Date	12/20/2006
Group ID	Number	39
Batch Name	Text	DEAN CBS 0001XX JSMITH
Journal Name	Text	j/e authorized by R. Mitchell
Journal Description	Text	To allocate the cost of office supplies purchased by CBS Dean's Office from Office Superstore, Invoice #85001, evenly between Botany, Microbiology, Zoology, and CBS Dean's Office per interdepartmental cost sharing agreement.
Journal Reference	Text	c.c. J. Armstrong, H. Samuels, B. Parker

Upl	Fund	Unit	Grant	Project	Object	TBA	Debit	Credit	Line Description	Messages
	* List	- Text					* Number	* Number	Text	
📇	100	011599	000000	000000	63301	000000000	500.00		allocate 1/4 of inv# 85001 from Office Superstore to Botany per interdept agreement	
📇	100	013899	000000	000000	63301	000000000	500.00		allocate 1/4 of inv# 85001 from Office Superstore to MicroBio per interdept agreement	
📇	100	015399	000000	000000	63301	000000000	500.00		allocate 1/4 of inv# 85001 from Office Superstore to Zoology per interdept agreement	
📇	100	015899	000000	000000	63301	000000000		1,500.00	allocate 3/4 of inv# 85001 to Botany, MicroBiol, & Zoology per interdept agreement	
Totals:							**$1,500.00**	**$1,500.00**		

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

Note: Oracle allows 240 characters in both the Journal Description and the Line Descriptions.

If more space is needed aside from the Journal and Line Descriptions to clearly support the entry, the **Oracle Attachment** (click for details) feature provides additional text space or allows you to attach a file.

For example, the text could further describe the entry, or a scanned invoice could be attached showing the calculation $2,000/4 for each of the above department's $500 share of the total invoice.

Documentation Standards: invoice details (invoice#, vendor, total), cost sharing agreement

2. [Interfund Transfer ADI Spreadsheet Entries](#)

When to use:
- When funding is received in one fund, and later moved to another fund, for example: to support operations, special projects, or research activities
- To move revenue or expense between funds without directly affecting revenue or expense categories

Standards:
- Both debit and credit sides of the entry *must* use valid Interfund Transfer object codes
- Different interfund object codes have been created for specific purposes. To see a listing of all objects, click **[Interfund Transfer Codes](#)**

Example:

Funding is received in Fund 102 that needs to be transferred to Fund 100.

View context	View header

Category	* List - Text UofG_Allocation
Source	* List - Text Spreadsheet
Currency	* List - Text CAD
Accounting Date	* List - Date 12/20/2006
Group ID	Number 18
Batch Name	Text VTH DIR 0015XX JRANKIN
Journal Name	Text j/e authorized by C. Brooks
Journal Description	Text Transfer OVC special funding from Fund 102 to Fund 100 for veterinary operations per the 2006/2007 OVC budget approved by T. Jones on June 9/2006.
Journal Reference	Text c.c. H. Mills

Upl	Fund Unit Grant Project Object TBA	Debit	Credit	Line Description	Messages
	* List - Text	* Number	* Number	Text	
🗐	102 001599 000000 000500 66113 000000000	300,000.00		Transfer veterinary operations revenue to Fund 100 per 06/07 OVC approved budget (T. Jones)	
🗐	100 001599 000000 000000 51555 000000000		300,000.00	Transfer veterinary operations revenue from Fund 102 per 06/07 OVC approved budget (T. Jones)	
Totals:		**$300,000.00**	**$300,000.00**		

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

Note: Oracle allows 240 characters in both the Journal Description and the Line Descriptions.

If more space is needed aside from the journal and line descriptions to clearly support the entry, the **[Oracle Attachment](#)** (click for details) feature provides additional text space or allows you to attach a file.

For example, the text could describe the funding arrangement, or a scanned copy of the OVC budget section that indicates details of the arrangement could be attached.

Documentation Standards: 2006/07 Approved Budget

3. Spreadsheet Entries Using Payroll Codes

Though most entries to payroll codes occur through the payroll system, spreadsheet entries can also use salary codes if payroll costs need to be reallocated.

When to Use:
- Whenever payroll costs need to be reallocated, such as when an employee changes functional areas (department, grant, project) during a pay period, or when work is performed by an employee in another functional area

Standards:
- The employee's name must appear in the Journal Description and on each Journal Line Description along with the corresponding salary period
- A separate benefit line must be included for each unit in the entry, calculated using the current benefit rate for that particular salary code
- Both debit and credit sides of the entry *must* use valid salary object codes. ie. a salary object cannot be offset with an operating expense object

See the following website for a listing of current salary codes and benefit rates:
http://www.fin.uoguelph.ca/services/index.cfm?fuseAction=drilldown&itemid=44&categoryID=83

Example

H. Jones switched departments in the middle of a pay-period and the full pay was recorded to her old department. A spreadsheet entry will move the payroll costs from the old to the new department on the effective date of her move.

View context	View header

Category	* List - Text	UofG_Allocation
Source	* List - Text	Spreadsheet
Currency	* List - Text	CAD
Accounting Date	* List - Date	12/11/2006
Group ID	Number	73
Batch Name	Text	POLI SCI 0001XX JSMITH
Journal Name	Text	j/e per R. Mitchell
Journal Description	Text	Reallocate salary and benefits for the remainder of the pay period Nov 1st to Nov 6th, 2006 for H. Jones, who has moved from unit 000100 to 000200 eff Oct 31/06.
Journal Reference	Text	c.c. G. Walker

Upl	Fund	Unit	Grant	Project	Object	TBA	Debit	Credit	Line Description	Messages
		* List - Text					* Number	* Number	Text	
📄	100	000200	000000	000000	61103	000000000	1,000.00		move s&b costs for H. Jones from department 0001XX, Nov 1-6/2006	
📄	100	000200	000000	000000	62306	000000000	257.50		move s&b costs for H. Jones from department 0001XX, Nov 1-6/2006	
📄	100	000100	000000	000000	61103	000000000		1,000.00	move s&b costs for H. Jones to department 0002XX, Nov 1-6/2006	
📄	100	000100	000000	000000	62306	000000000		257.50	move s&b costs for H. Jones to department 0002XX, Nov 1-6/2006	
Totals:							**$1,257.50**	**$1,257.50**		

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

Note: Oracle allows 240 characters in both the Journal Description and the Line Descriptions.

If more space is needed aside from the journal and line descriptions to clearly support the entry, the **Oracle Attachment** (click for details) feature provides additional text space or allows you to attach a file.

Documentation Standards: the dataform will support the entry

4. Spreadsheet Entries Using Revenue Codes

Spreadsheet entries to revenue codes will *not* involve the receipt of cash, but can be used for a variety of reasons.

When to Use:
➢ To reallocate revenue received in one functional area of the university to another
➢ To correct coding used on a processed RRV (Revenue Remittance Voucher)

Standards:
➢ The RRV number must be included in the line descriptions so that the spreadsheet entry is traceable back to the cash deposit
➢ Any other information aside from the RRV number that enables the reader to get back to the source document must be included in the entry

Example:
OMAFRA revenue was received in project 005500 that should have been coded to project 005510. A spreadsheet entry will then reallocate the revenue.

Note: Oracle allows 240 characters in both the Journal Description and the Line Descriptions.

If more space is needed aside from the journal and line descriptions to clearly support the entry, the **Oracle Attachment** (click for details) feature provides additional text space or allows you to attach a file.

Documentation Standards: the RRV details (RRV#, date, amount)

5. Internal Cost Charge & Recovery

When to Use:
- ➢ When one functional area performs a service for another, and needs to recover some portion of its costs from the other area(s)

Standards:
- ➢ Entries should use internal allocation object codes beginning with 64 and 65
- ➢ The debit side of the entry should use a 64XXX internal charge object code
- ➢ The credit side of the entry should use a 65XXX internal recovery object code
- ➢ Journal lines using internal allocation object codes should *only* be offset with other lines using internal allocation object codes

---

Example

Veterinary Teaching Hospital (VTH) department 0487XX needed lab tests done, and sent several case submissions to Animal Health Labs (AHL) department 0482XX during November, 2006. AHL then conducted the requested tests and charged VTH at the end of the month.

View context	View header

Category	* List - Text	UofG_Allocation
Source	* List - Text	Spreadsheet
Currency	* List - Text	CAD
Accounting Date	* List - Date	12/20/2006
Group ID	Number	36
Batch Name	Text	LABS 0482XX MHARPER
Journal Name	Text	j/e authorized by C. Johnson
Journal Description	Text	To charge VTH for Nov/2006 lab test case submissions, and record the related recovery in the AHL projects where tests were performed.
Journal Reference	Text	c.c. D. Burton

Upl	Fund	Unit	Grant	Project	Object	TBA	Debit	Credit	Line Description	Messages
	* List - Text						* Number	* Number	Text	
⊡	100	048751	000000	000000	64251	000000000	50,625.59		Nov/06 internal charge from AHL for lab tests	
⊡	110	048299	000000	007740	65251	000000000		39,887.63	Nov/06 internal recovery from VTH case#37 for lab costs	
⊡	110	048299	000000	007770	65251	000000000		2,265.46	Nov/06 internal recovery from VTH case#52 for lab costs	
⊡	110	048299	000000	007781	65251	000000000		7,572.36	Nov/06 internal recovery from VTH case#79 for lab costs	
⊡	110	048299	000000	007720	65251	000000000		900.14	Nov/06 internal recovery from VTH case#86 for lab costs	
Totals:							$50,625.59	$50,625.59		

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

Objects beginning with 64/65 must *only*y be offset with each other. For example, it would be incorrect to record a recovery in object 65251, and charge an operating expense like 63258 Supplies – Misc Laboratory.

Note: Oracle allows 240 characters in both the Journal Description and the Line Descriptions.

If more space is needed aside from the journal and line descriptions to clearly support the entry, the **Oracle Attachment** (click for details) feature provides additional text space or allows you to attach a file.
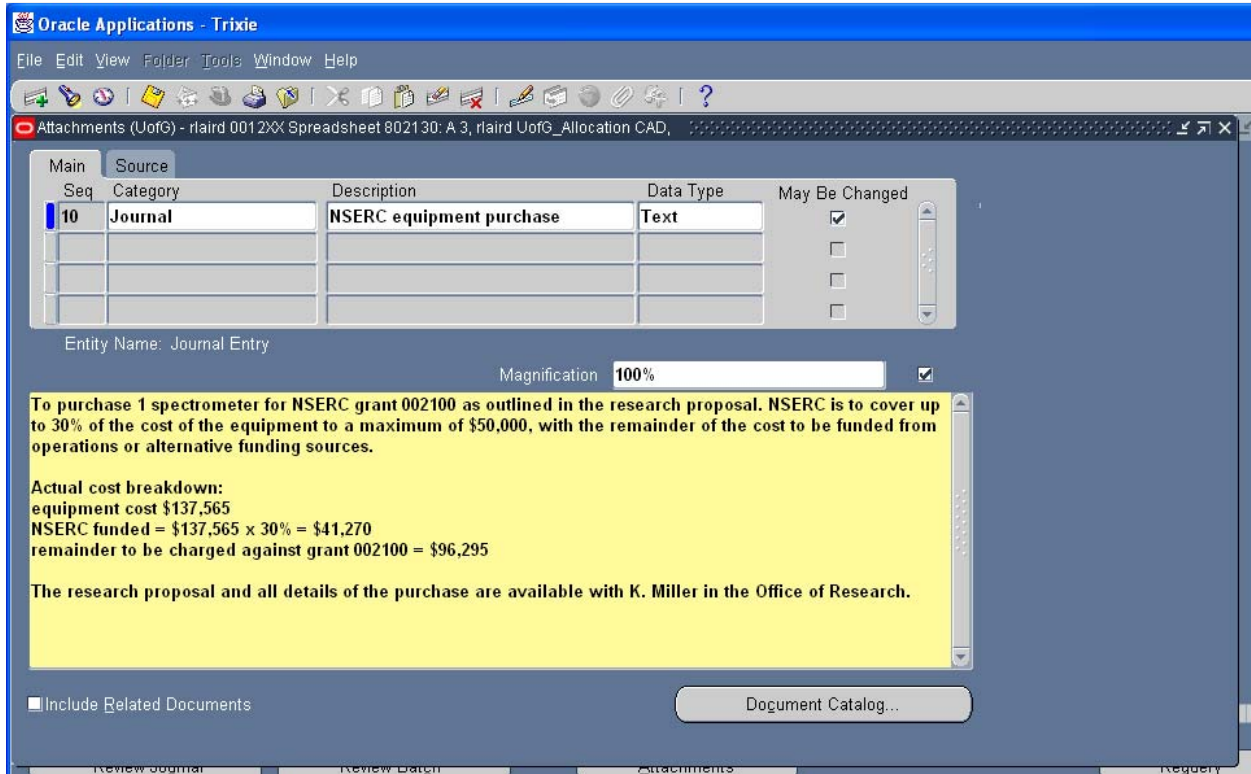
Documentation Standards: case submission forms with unique case number

Oracle Attachment

If additional information is needed to support the entry, the Oracle attachment feature allows you to do two things:

1 - Add Additional Text

The text window below provides a lot more space to support an entry than the journal or line descriptions do.

2 - Attach a File

If additional information is required to support the entry beyond the text box above, like a scan of an invoice or an excel spreadsheet showing calculations used for the entry, a file can be attached to the journal entry.

See the following website for information on how to add an attachment:
http://www.fin.uoguelph.ca/HTMLFiles/ADI/Web%20ADI%20User%20Guide.doc

Interfund Transfer Object Codes:

Fund Transfer – Revenue

51551 Revenue Transfer
51552 Trust Transfer – Benefactions
51553 Unspent Grant Allocations
51554 Administrative Recovery
51555 Interfund Transfer
51556 Transfer from Operating (Phy Res)
51557 Transfer from Ancillary (Phy Res)
51558 Transfer from Campaign (Phy Res)
51559 Transfer from Other Trust (Phy Res)
51560 Transfer from Fund 102 & 110 (Phy Res)
51561 G-H Revenue Transfer

Fund Transfers – Expense

66102 Instructional Devl. Grant Tsf
66105 Project Authorizations
66107 Revenue Transfers
66108 Special Projects Contribution
66113 Transfers
66116 Expense Transfer Guelph Humber

Institutional Charges

66051 Faculty Pay Component
66052 Institutional Charge
66053 Institutional Recovery
66054 Program Revenue Transfer

4/26/2007   8:35 AM