Campus Journals Examples

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Overview

The Campus Journal Module is customized for Campus Users to represent a distinct type of business in each defined journal.

Business rules are built for each type of campus journal, please refer to the Campus Journal Matrix for additional details.

Other Campus Journal (JOT) is only used when none of the other defined types of journals can be used.

Billing Journals

Billing Journals represent the sales of goods or services between two or more University departments. Both the revenue and expense in the journal are internal to the University.

The journal header long description should include details about the services or goods provided, invoice number, and date. The required attachment is the invoice for purchased goods or services.

Campus JE System

Transaction Group: Billing   Search Transaction type

	Transaction Type	Description
1	BILLING	Billing
2	BILLING STATE RECEIPTS	Billing for State Receipts

- Billing (**JBL**) – revenues are recognized in various types of trust funds and sources. See the Campus Journal Matrix to review allowable chartfields.

   Example:
   Campus department "A" has provided campus department "B" services for employee training. The invoice amount is $150. The JBL journal records the expense to Account

528420 Employee Other Training Expense (for the department receiving the services) and the revenue to Account 441845 Sales-Intra University (for the department providing the services).

Line	Unit	Fund	Source	Dept	Account	Amount	Journal Line Description
1	UNCCH	201xx	12xxx	XXXXXX	528420	150.00	*Invoice number*
2	UNCCH	241xx	165xx	XXXXXX	441845	-150.00	*Invoice number*

- Billing State Receipts (**JBS**) – revenues are recognized in State Receipt Sources 125xx or 135xx.

  Example: Campus department "A" has provided a service to campus department "B" in the amount of $210.00. The journal records the expense to account 537210-Supplies-Educational/Research (for the department receiving the services) and the revenue to account 441845- Sales-Intra University (for the department providing the services).

Line	Unit	Fund	Source	Dept	Account	Amount	Journal Line Description
1	UNCCH	XXXXX	XXXXX	XXXXXX	537210	210.00	Invoice *number*
2	UNCCH	201xx	125xx	XXXXXX	441845	-210.00	Invoice *number*

Cash Advance Settlement Journals

Cash advances are used for several purposes by campus departments, such as group travel, gift cards and study subject payments. To request a cash advance, a campus voucher is recorded made payable to the university employee using the employee's supplier identification number (open item).

To settle the cash advance and record the expense, a campus journal (**JCA**) is recorded.

Cash Advance Settlement journals (JCA) represents a settlement of a cash advance paid to a university employee from the University to transact University business. The settlement removes the employee's income tax liability.

Examples of required attachments are Cash Advance Cover Sheet, Cash Advance Agreement, Cash Advance Application, Voucher, Campus Journal, Receipts, and Reconciliation of Cash Advance for Study Subjects.

For forms and instructions, please refer to the Policy on Requesting, Reconciling, and Settling Cash Advances.

The Office of Sponsored Programs (OSP) assists campus users with OSP Project cash advance questions.

The Cash Management team assists campus users with non-OSP trust cash advance questions.

Campus JE System

Transaction Group: [Cash Advance Settlement ▾]   [Search Transaction type]

	Transaction Type	Description	
1	CASH ADVANCE SETTLEMENT	Cash Advance Settlement	
2	CASH ADVANCE SETTLEMENT - FDN	Cash Advance Settlement for Foundations	

- Cash Advance Settlement (JCA) – cash advance is reduced on the chartfield string that was recorded in the voucher and an expense is recorded in the appropriate chartfield strings, i.e., OSP Projects and non-OSP trust Sources.

  Example: Campus department "A" processed a voucher to create a cash advance in the amount of $1,120.00 using a trust source. The cash advance is recorded as a debit to account 113920- Due from Employee Cash Advance for non-OSP trust chartfield strings.
  If the voucher uses an OSP Project, then cash advance is recorded as a debit to OSR Cash Advance Account 559510.

  To settle the cash advance for non-OSP cash advances, the settlement journal records a debit to the appropriate expense account and a credit to Account 113920- Cash Advance using the same Open Item used in the Voucher.

Line	Unit	Fund	Source	Dept	Account	Amount	Journal Line Description
1	UNCCH	291xx	15xxx	XXXXXX	558921	1,120.00	*Detail Justification*
2	UNCCH	291xx	15xxx	XXXXXX	113920	-1,120.00	*Detail Justification*

  Example: To settle the cash advance for OSP cash advances, the settlement journal records a debit to the expense account 523150 -Study Subject Payments and reduces the cash advance with a credit to Account 559510.

Line	Unit	Fund	Source	Dept	Account	Project	Amount	Journal Line Description
1	UNCCH	252xx	49xxx	XXXXXX	523150	XXXXXXX	1,120.00	*Detail Justification*
2	UNCCH	252xx	49xxx	XXXXXX	559510	XXXXXXX	-1,120.00	*Detail Justification*

Note: refer to [UNC Policy 500.14](#) for details. Please contact Office of Sponsored Programs with questions.

- Cash Advance Settlement for Foundation (**JCA**) – cash advance is reduced on the chartfield string that was recorded in the voucher and expense is recorded on Foundation chartfield string.

  Journal Header and Lines Business Units are the Business Unit of the Foundation initiating the transaction.

  Example: Foundation "A" processed a voucher to record a cash advance in the amount of $600. The cash advance is recorded to account 113920 - Due from Employee Cash for non-OSP trust chartfield strings. A deposit to partially settle the cash advance in the amount of $250 was received reducing account 113920. A JCA is recorded for the remaining $350 to settle the cash advance.
  The settlement journal records the expense to 538110 Supplies - Non-Educational Account and reduces the cash advance to account 113920 - Due From Employee Cash Advance

Line	Unit	Fund	Source	Dept	Account	Amount	Journal Line Description
1	CHXXX	29920/30	XXXXX	XXXXXX	538110	350.00	*Detail Justification*
2	CHXXX	29920/30	XXXXX	XXXXXX	113920	-350.00	*Detail Justification*

Correcting JE

Correcting Journal Entries (**JCR**) are used to correct journals posted to General Ledger. A previously corrected journal line cannot be corrected again and appears greyed out in search results. Whole or partial corrections can be processed when recording a JCR.

Required attachments are documents, emails, or reports (such as InfoPorte) that explain what is being corrected, how it is being corrected and why it is being corrected.

Campus JE System

Transaction Group: [Correcting JE ▼]   [Search Transaction type]

	Transaction Type	Description
1	CORRECTING JE	Correcting Journal Entry

- Correcting JE (JCR) – corrections can be made to a wide range of transactions through the Search page. Please note there are certain accounts not correctible through a JCR, refer to the Campus Journal Matrix for additional details.
- Other Campus Journal (JOT) is used when the original transaction to be corrected was posted before year 2016 or when the account to be corrected is not correctible through a JCR.

  Example: Department "A" needs to correct the Source on a posted transaction. For correction of the entire journal line amount $1,800 in the original journal was posted to the default chartfield string. The department needs to move the expense from the default chartfield string to the OSP Project chartfield string.
  The original journal is pulled entering the required fields in the JCR module.

Line	Unit	Fund	Source	Dept	Account	Amount	Project	Reference	Journal Line Description
1	UNCCH	271xx	14101	XXXXXX	527261	-1,800.00		JE_ID	Project name/ID
2	UNCCH	252xx	49xxx	XXXXXX	527261	1,800.00	XXXXXXX	JE_ID	Project name/ID

  Example: For correction of a **portion** of the journal line amount $3,200 in the original journal was posted to the OSP project chartfield string. The department needs to move $1,200 to a non-OSP chartfield string, residual source. The remaining $2,000 is still available for correction.

Line	Unit	Fund	Source	Dept	Account	Amount	Project	Reference	Journal Line Description
1	UNCCH	241xx	16xxx	XXXXXX	522924	1,200.00		JE_ID	Project name/ID
2	UNCCH	252xx	49xxx	XXXXXX	522924	-1,200.00	XXXXXXX	JE_ID	Project name/ID

Office of Sponsored Programs (OSP)

The Office of Sponsored Programs requires two unique Campus Journal types (JSH & JSR) for sponsored program projects.

Campus JE System

Transaction Group: Office of Sponsored Research ⌄   Search Transaction type

	Transaction Type	Description
1	COST SHARE	OSR – Cost Share Expenditures
2	RESIDUAL	Residual Transfer

- Cost Share (**JSH**) involves the commitment of university funds or resources to the financial portion of a sponsored project not covered by the sponsor funds. The JSH journal facilitates the reporting to the sponsor, as required by project agreements, of the University's financial commitment to the project.
  Attachment of backup documentation as defined by OSP for cost share tracking is required.

  The JSH journal records the following types of cost share:

    o Third Party (in-kind)
    o Grant to grant cost share
    o Unrecovered overhead

  Both the debit and credit journal lines use the same chartfield string, except the Account. See the journal line Account requirements below:

    o Line 1 - debit Account is 559152, Cost Share, is the positive amount.
    o Line 2 - credit 559153, Cost Share Offset, is the negative amount.

  Example: Department "A" is recording the value of in-kind cost share for a sponsored project.

Line	Unit	Fund	Source	Dept	Account	Project	Amount	Journal Line Description
1	UNCCH	252xx	49xxx	XXXXXX	559152	XXXXXXX	7,555.00	Project name/ID
2	UNCCH	252xx	49xxx	XXXXXX	559153	XXXXXXX	-7,555.00	Project name/ID

- Residual Transfer (**JSR**) moves cash remaining in a completed OSP Project to a Residual Source.
   Required attachment is the email message from the Office of Sponsored Programs that requests the transfer or applicable project documents.

   Example: Department "A" received approval to transfer the remaining cash in a OSP Project to the department's residual Source 16xxx in the amount of $1,460. Paired transfer Accounts, 582110 Non-mandatory Transfer Out and 482110 Non-mandatory Transfer In, are used to move the cash.

Line	Unit	Fund	Source	Dept	Account	Amount	Project	Reference	Journal Line Description
1	UNCCH	252xx	49xxx	XXXXXX	582110	1,460.00	XXXXXXX		Project name/ID
2	UNCCH	241xx	16xxx	XXXXXX	482110	-1,460.00		Project ID	Project name/ID

Other Campus Journals

Other Campus Journals are used when the other defined Campus Journals do not fit the underlying business of the transaction needed, please refer to the Campus Journal Matrix for additional details.

Required attachments are documents, emails, or reports (such as InfoPorte) explaining the business of the transaction and why the Other Campus Journal is needed.

Campus JE System

Transaction Group: [Other Campus JE ▼]   [Search Transaction type]

	Transaction Type	Description	
1	OTHER CAMPUS JE - INTERUNIT	Other Campus Journal Entry - InterUnit (between Business Units)	
2	OTHER CAMPUS JE - INTRAUNIT	Other Campus Journal Entry - IntraUnit (within one Business Unit)	

- Other Campus JE-**InterUnit** (**JOT**) represents transactions between two or more Business Units.
- All Business Units require separate approval.

- The Journal Header Business Unit must be one of the Business Units within the journal lines, ideally the Business Unit originating the transaction.

  Example: Grants provided by a university foundation to fund student organizations (91xxx) expenditures.

Line	Unit	Fund	Source	Dept	Account	Amount	Affiliate	Journal Line Description
1	CHXXX	29920 / 30	XXXXX	XXXXXX	559210	2,500.00	UNCCH	*Gift to " "; name of the Student Organization*
:2	UNCCH	29900	91xxx	XXXXXX	462110	-2,500.00	CHXXX	*Gift from " "; Foundation name*

- Other Campus JE-**IntraUnit** (**JOT**) – represents transactions within one Business Unit. The Header and all journal lines have the same Business Unit.

  Example: Department "A" is reducing Deferred Income recorded on Account 218110 when a deposit was received for $1,460. The services have been provided and it is now recognizing income on Account 441830 - Sales-Counseling Clinic Revenue. This business is not allowable in any of the defined Campus Journals, so a JOT is recorded.

Line	Unit	Fund	Source	Dept	Account	Amount	Reference	Journal Line Description
1	UNCCH	295xx	19xxx	XXXXXX	218110	1,460.00	JE_ID	Deposit ID
2	UNCCH	295xx	19xxx	XXXXXX	441830	-1,460.00	JE_ID	Deposit ID

Trust and Special Funds Transfer

The Trust and Special Funds Transfer journals are defined Campus Journals for the movement of cash within Foundations, among University Trust Funds, or between a Foundation and University.

Cash transfers should be recorded when there is no underlying transaction (no goods or services have been provided).

Required attachment is a report showing that enough cash exists in the chartfield string from which the transfer out or foundation allocation is being processed. For Foundation cash transfers appropriate department approval should also be attached.

Campus JE System

Transaction Group: [Trust & Special Funds Transfer ▾]   [Search Transaction type]

	Transaction Type	Description
1	AGNCY END INCOME TO PRINCIPAL	Agency Endowment Income to Principal
2	FDN ALLOCATION TO UNIVERSITY	Foundation allocation to University Restricted and Unrestricted Trust Funds
3	GIFT TO GIFT	Gift to Gift
4	UNIV ENDOW INCOME TO INCOME	University Endowment Income to University Endowment Income
5	UNIV ENDOW INCOME TO PRINCIPAL	University Endowment Income to University Endowment Principal

- Agency Endowment Income to Agency Endowment Principal (**JAP**) – this is an IntraUnit journal that moves cash from Foundation Endowment Income Fund 29920 to Endowment Principal Fund 29910 in the same Source. The Header Business Unit and journal lines are the same Foundation BU.

  Example: Foundation "A" is reinvesting endowment income into the endowment principal.

Line	Unit	Fund	Source	Dept	Account	Amount	Journal Line Description
1	CHXXX	29920	XXXXX	XXXXXX	582110	3,000.00	*Detail Justification*
2	CHXXX	29910	XXXXX	XXXXXX	482110	-3,000.00	*Detail Justification*

Foundation Allocation to the University (JFA)

- Foundation Allocation to the University (**JFA**) This is an InterUnit journal that moves cash from Foundation Endowment Income Fund 29920 or Foundation Expendable Fund 29930 to the University Unrestricted Funds 29100 or Restricted Funds 29200 in the same Source.
  Approvals for both the Foundation BU and University BU must be processed by all approvers (most easily performed in the Manage GL Journals Approval page).

  The Header BU and first journal line BU are the same Foundation BU. The same Foundation Source is used on both the debit and credit sides of the journal. The debit

line BU is the Foundation using Account 559139 - Foundation Grant UNCCH Account, and the credit line BU is UNCCH using Account 462180 - Gifts Univ Related Foundation.

Example: Foundation "A" is allocating $5,000 from Foundation Expendable Fund 29930 to University Restricted Fund 29200 in the same Foundation Source. Affiliate field in each journal line must be populated. Affiliate is UNCCH on line one and affiliate is CHXX on line 2.

Line	Unit	Fund	Source	Dept	Account	Amount	Affiliate	Journal Line Description
1	CHXXX	29930	XXXXX	XXXXXX	559139	5,000.00	UNCCH	*Detail Justification*
2	UNCCH	29200	XXXXX (Same Source as Line 1)	XXXXXX	462180	-5,000.00	CHXXX	*Detail Justification*

- Gift to Gift (**JGG**) This is an IntraUnit journal that moves cash from one University Trust Source to another University Trust Source. The Header BU and journal lines BUs are UNCCH. Paired transfer Accounts: 582110 – Non-mandatory Transfer Out, and 482110 – Non-mandatory Transfer In, are used.

  Funds that are allowable in this journal are Trust-Unrestricted 291XX and Trust-Restricted 292XX. As a general rule, unrestricted funds are transferred to unrestricted funds and restricted funds are transferred into restricted funds. Any transfer from restricted funds to another restricted fund must be allowable based on the Fund Authority and donor restrictions.

  Example: Department "A" is transferring $1,000 award to Department "B" in the same unrestricted source.

Line	Unit	Fund	Source	Dept	Account	Amount	Journal Line Description
1	UNCCH	29100	XXXXX	XXXXXX	582110	1,000.00	*Detail Justification*
2	UNCCH	29100	XXXXX	XXXXXX	482110	-1,000.00	*Detail Justification*

- University Endowment Income to University Endowment Income (**JUI**) is an IntraUnit journal that moves endowment income (cash) between departments within the same University Endowment Source 7XXXX, or between University Endowment Sources 7XXXX. The Header Business Unit and journal lines BU are UNCCH. Paired transfer Accounts: 582110 – Non-mandatory Transfer Out, and 482110 – Non-mandatory Transfer In, are used.

  Funds allowable in this journal are University Endowment Income-Unrestricted 281XX and University Endowment Income-Restricted 282XX. Unrestricted funds are

transferred into unrestricted funds and restricted funds are transferred into restricted funds. Any transfer from restricted funds to another restricted fund must be allowable based on the Fund Authority and donor restrictions.

Example: Department "A" is transferring the University Endowment Income from Source 70084 to department "B" to move cash and cover expenses for $9,091.00 in the same source.

Line	Unit	Fund	Source	Dept	Account	Amount	Journal Line Description
1	UNCCH	28200	70084	XXXXXX	582110	9,091.00	*Detail Justification*
2	UNCCH	28200	70084	XXXXXX	482110	-9,091.00	*Detail Justification*

- University Endowment Income to University Endowment Principal (**JUP**) is an IntraUnit journal that moves cash from Endowment Income-Unrestricted Fund 28100 or Endowment Income-Restricted Fund 28200 to Endowment Principal Fund 29800 in the same Source 7XXXX. The Header Business Unit and journal lines are UNCCH. Paired transfer Accounts: 582110 – Non-mandatory Transfer Out, and 482110 – Non-mandatory Transfer In, are used.

Example: Department "A" is reinvesting $25,000 of University Endowment Source income into University Endowment Source Endowment principal in the same source.

Line	Unit	Fund	Source	Dept	Account	Amount	Journal Line Description
1	UNCCH	28200/ 28100	7XXXX	XXXXXX	582110	25,000.00	*Detail Justification*
2	UNCCH	29800	7XXXX	XXXXXX	482110	-25,000.00	*Detail Justification*