

		Types of Journal Entries:				
Journal Type:	Description and Notes:	Cost Transfer Justification Form	Monthly Operating Budget backup	Other Backup	No Backup needed	
IC-Journal:	No backup needed; Compliance Analyst review these journals and approve them except for CAP journal which the FA has to review and mark on the JE tracker before Marcy post them. IC Journal account code start with 4000s account code for credit and expense account start with 8000s				X	
Controller Journal:	Look at the account code and if none of them are expenses account (start with 6000s or 8000s) we don't need backup. Example of JE is 294229)				X	
Treasurer Dept. Journals:	Wire transfer- Backup needed for this. Cost transfer justification form and the FA attach the budget report showing the payment made to foreign recipient. Example: Journal 293001	X	X			
Treasurer Dept. Journals:	Income tax journal. Monthly Budget report needed but no cost transfer justification form required. Example: Journal 294087		X			
Petty Cash:	Not a cost transfer but we need the petty cash backup documentation			X		
Tuition Remission Adjustment:	Cost transfer justification form needed from the FA	X				
Prepaid journal	If transfer within the same chartstring (budget) it is not a cost transfer but if it is transfer from one budget to another it is a cost transfer.	Depends on type of transfer	Depends on type of transfer			
Tuition Payment:	Not a cost transfer and don't need backup. Journal is from Joan Sullivan and graduate college.				X	
Purcard:	Not a cost transfer				X	
Note: Once an IC journal is posted and if the dept. administrator later decide to transfer the expense, it becomes a cost transfer.						
When the PI is out of town, an email approval for the cost transfer justificaion form is ok as long as it states the journal and the reason. Ex. JE 292532						

## Types of Journal Entries:

Journal Type:	Description and Notes:	Cost Transfer?	Cost Transfer Justification Form	Monthly Operating Budget backup	Other Backup	No Backup needed
IC Journal (Other than CAP and Computer Depot)	No backup required; Compliance Analyst reviews these journals and approves them (except for CAP and Computer Depot, see below). IC Revenue account codes include 48001 through 48999 or 452xx. IC expense account codes are 8xxxx.	No				X
IC Journal: CAP and Computer Depot	No backup required. FA reviews and notes approval on tracker prior to posting by Compliance Analyst	No				X
Controller's Office Journal	Account codes must be other than 6xxx, 8xxxx	No				X
Controller's Office Journal: Petty Cash	Backup required: copy of summary of petty cash replenishment form required	No			X	
Tax & Treasury Department Journal: Wire Transfer	Backup required: 1) Cost transfer justification form completed and signed by the Treasury Department, 2) Budget report showing the payment made to foreign recipient, uploaded by FA. Example: Journal 293001	Yes	X	X		
Tax & Treasury Department Journal: Income Tax	Backup required: Budget report showing original payment to individual. Example: Journal 294087	No		X		
SPA USDA Tuition Remission Adjustment Journal	No backup required	No				X
Prepaid journal: correcting function and account only	Backup required:screen shot of Journal Inquiry Details screen showing the original transaction	No			X	
Prepaid journal: moving to a different chartstring	Backup required:screen shot of Journal Inquiry Details screen showing the original transaction and cost transfer justification form	Yes	X		X	
Student Financial Services and Graduate College Journal: Tuition Payment	No backup required	No				X
Purcard Journal: Initial Reallocation submitted by Disbursement Center	Not a cost transfer	No				X
Purcard Journal: Moving posted expenses to a different chartstring	Backup required: 1)Cost transfer justification form completed and signed by the submitting department, 2) Budget report showing the original expense	Yes	X	X		
SPA Central Write Up/Write Off Journal <\$500	Backup required: Copy of signed write up/write off form for entries >\$10 (no backup required if under \$10)	No			X	
All Journals defined as Cost Transfers	Backup required. See University Operating Procedure "Cost Transfers Involving Sponsored Agreements"	Yes	X	X		
Note: Once an IC journal is posted, any further changes are defined as cost transfers and subject to all cost transfer requirements.						
Note: When the PI is out of town, an email approval for the cost transfer justificaion form is acceptable provided that 1) it is from the PI, 2) it includes the journal number, 3) it clearly states approval. Ex. JE 292532.						