

Original Approval Date: October 30, 2018

Parent Policy: Financial Management and Practices Policy

General Ledger Journal Entry (GLJE) Requests Procedure

Office of Administrative Responsibility:	Financial Services – Financial Reporting and Accounting
Approver:	Associate Vice-President (Finance and Supply Management Services)
Scope:	Compliance with this University policy extends to all academic, support and excluded staff, postdoctoral fellows, and academic colleagues as outlined and defined in the Recruitment Policy (Appendix A and Appendix B: Definitions and Categories) .

Contact for questions about this procedure:	fs.requests@ualberta.ca
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Overview

The General Ledger Journal Entry (GLJE) Request is used for processing accounting entries directly to the general ledger (GL), such as:

- Asset and liability transactions (e.g. accruals);
- Transfers where uPlan budget adjustment cannot be used (e.g. class and project chartfield).

For a complete list of transactions where a GLJE Request is the appropriate process, refer to #5 GLJE Request Forms.

GLJEs require appropriate controls; therefore, faculties do not have access to process*. Financial Services - Financial Reporting and Accounting (FS-FR&A) is the business process owner. FS-FR&A has delegated responsibility to Research Services Office (RSO) for research GLJE Requests. Faculties must submit a request to FS-FR&A or RSO for approval and processing.

*In some very limited cases and only for specific types of transactions, FS-FR&A has approved specific units to process these transactions. FS-FR&A reviews each entry after they have been posted. The following procedure applies to these entries, unless otherwise noted. Also, refer to the additional requirements in #7.

Where the term “faculty” is used, it also applies to faculty support units.

Purpose

To set out the requirements for GLJE Requests.

PROCEDURE

1. [OPERATING OR RESEARCH GLJE](#)
2. [INITIATE, REVIEW, APPROVE AND PROCESS \(IRAP\) GLJE REQUESTS](#)
3. [SUBMISSION](#)
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5. [GLJE REQUEST FORMS](#)
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1. OPERATING OR RESEARCH GLJE

a) Operating

Operating GLJE Requests include:

- Operating fund transactions;
- Asset and liability transactions (all funds);

FS-FR&A approves and processes all operating GLJE Requests. For the purposes of this procedure, operating funds are all funds which are not research, as defined in b) below.

b) Research

Research GLJE Requests contain at least one line coded to a research fund (F330, F53x).

RSO approves and processes all research GLJE Requests with the exception of asset and liability entries (including accruals).

In all other instances when the transaction is between research and all other funds, RSO will approve the research portion of the GLJE Request first, and then send to FS-FR&A for final approval and processing.

2. INITIATE, REVIEW, APPROVE AND PROCESS (IRAP)

a) Initiate (Request)

The Budget Owner who will be incurring the expense (i.e. debit lines) requests and confirms:

- A GLJE is required;
- Sufficient and appropriate supporting documentation is provided;
- Coding is accurate.

And, specifically for research (and other restricted funds where noted below), ensures expenses:

- Are eligible per sponsor/donor terms and conditions (all restricted funds);
- Contribute toward the direct costs of the funded research and the benefits are directly attributable to the funded research project (research funds only);
- Are required to carry out the research project (research funds only);
- Are incurred within the project start and end dates (research and other project-based restricted funds).

b) Review

The Senior Financial Officer (SFO) reviews and confirms that the GLJE Request is:

- the correct process for the transaction, and the correct form is used;
- signed by the budget owner;
- in compliance with university policies, procedures, guidelines;
- coded appropriately and amounts are accurate;
- supported by sufficient and appropriate documentation which clearly supports the amounts on the GLJE Request;
- eligible per sponsor/donor terms and conditions (all restricted funds);
- for only those expenses incurred within the project start and end dates (research and other project-based restricted funds);
- requested on a timely basis;
- prepared efficiently.

It is the SFO's responsibility to ensure that any other Budget Owners (i.e. credit lines) are advised of the transaction.

If the SFO will be temporarily absent (e.g. vacation), they may authorize an alternate staff member to review GLJE Requests by notifying FS-FR&A in advance, indicating the period during which the alternate may review GLJE Requests (start and end date).

c) Approve and Process

GLJE Requests are approved and processed by FS-FR&A or RSO. Any GLJE Requests that cannot be processed will be returned to the SFO.

For more information on these roles, refer to *Guide to Financial Management*, Chapter 6 – General Financial Information/Signing Authority and Approvals/Expenditure Approvals.

3. SUBMISSION

a) Operating (submissions to FS-FR&A)

i. Minimum thresholds

Minimum thresholds are applicable to certain operating GLJE Requests (refer to chart on pages 5 and 6). At the SFO's discretion, a higher threshold may be applied. SFOs are also encouraged to take into consideration the cost-benefit of processing small dollar transactions to restricted funds.

ii. Multiple lines for the same chartfield string

If there are multiple credit or debit lines for the same chartfield string, these must be totaled into one line.

iii. Requests with 20 or more lines

If an operating GLJE Request has more than 20 lines, an Excel spreadsheet is required so it can be uploaded to the GL. In these cases, the faculty submits both:

- GLJE Request (more than 20 lines)
The faculty will fill in the form number and attach supporting documentation (as outlined per specific form) in one pdf document.
- GLJE Excel Spreadsheet (more than 20 lines)

Faculties are requested to submit one file per month versus multiple files during the month. Very few faculties process more than 20 lines in any given month.

When undergoing a significant departmental re-organization involving changes to the departmental chart of accounts structure, contact FS-FR&A to determine the most efficient way to prepare and process any resulting conversion entries.

iv. Email instructions

- Forms are to be submitted via email, as per instructions at the bottom of the form, in landscape format for printing.
- Subject line: GLJE Request.
- Body of email: blank. Please do not submit questions or comments on the email body. Any questions should be addressed in advance of sending the entry, and any comments in support of the GLJE Request should be added supporting documentation.
- Each GLJE Request (plus supporting documentation) must be submitted as one pdf file. Multiple GLJE Requests can be submitted in one email; however, each GLJE Request (plus supporting documentation) must be attached as a separate pdf file.

b) Research (submissions to RSO)

- i. RSO requires submission of both the approved GLJE Request (pdf) and the Excelspreadsheet.
- ii. Multiple lines for the same chartfield string
If there are multiple credit or debit lines for the same chartfield string, these must be totaled into one line.

4. PROCESSING TIMELINES

GLJE Requests that are correct and complete will be processed within the following timelines:

PROCESSING PERIOD	TIMELINES
Monthly	GLJE Requests received by the third-last business day will be processed within the month.
Year-end	GLJE Requests related to March must be submitted as per deadline communicated in the Year-end Schedule. Approximately 1 week before the GLJE Request deadline, GLJE Requests will be processed on a daily basis.

The SFO will be notified in cases where the timeline cannot be met.

5. GLJE REQUEST FORMS

To ensure the correct version of the form is used, it should be obtained from the Financial Forms Cabinet prior to every submission.

There are specific forms for research (F330, F53x) and operating (all other funds) as outlined below:

FORM NUMBER & MASK	FORM NAME	PURPOSE	MINIMUM PER LINE
1 ACR	Research and Operating: Accrual (Expense)	To record expense of product/service received for which payment will be processed in the next period. Most faculties are not required to make any accruals through the year, only at year-end.	Refer to GLJE Request form
	Research and Operating: Accrual (Revenue)	To record revenue for product/service delivered to customer for which the billing or cash sale will be processed in the next period. Most faculties are not required to make any accruals through the year, only at year-end.	Refer to GLJE Request form
2 FSK	Operating: Other	To request a GLJE for which no other form is appropriate.	\$250 as appropriate
3 FSK	Operating: Chartfield String Correction	To process chartfield string corrections that cannot be processed in the originating module/system. If correcting asset/liability account, use Form 2. Note: Whether a coding or a keying error (i.e. on a previous GLJE Request), the faculty must submit a correction via GLJE Request (Chartfield String Correction form).	Only current year transactions will be corrected, and the minimum threshold per line is \$250 (Funds F100, F210, F310 only)
4 FSK	Operating: Standard	To process standard requests supported by an FS-FR&A Standard Support Template.	per specific template
5 FSK	Operating: Transfer Between Operating Funds	To transfer funds between operating funds (F100, F210, F310). Amounts must be in whole dollars. The Associate Vice-President Finance and Supply Management Services will approve these GLJE Requests.	\$250
6 FSK	Operating: Transfer Within Operating Fund	To transfer funds within: <ul style="list-style-type: none"> • F210 when the transaction cannot be processed in uPlan (i.e. non-budgeted program, class or project). • F310 • F551 • an endowment fund (Exxx) Amounts must be in whole dollars.	\$250
7 FSK	Research and Operating: Internal Sale	To process internal sales where the selling unit does not have access to the GL Importer tool. Guide reference: Revenue – Internal Sales, Internal Cost Recoveries and Transfers	No minimum

FORM NUMBER & MASK	FORM NAME	PURPOSE	MINIMUM PER LINE
One of the above form numbers	Operating: GLJE Request (more than 20 lines)	Used for a request for one of the above forms, where there are more than 20 lines.	As per form number
10 RSK	Research: Endowment Transfer	To transfer funds between an endowment (Exxx) and a research project (F53x)	n/a
11 RSK	Research: General Ledger Journal Entry	To: <ul style="list-style-type: none"> • Transfer funds to research project (cash-based research projects); • Correct research project COA coding errors that cannot be corrected in the originating module/system. • Recover expenses from a research project where the recovery: <ul style="list-style-type: none"> ○ could not be directly charged in the first instance in Accounts Payable (AP) (MP added) ○ cannot be processed by an AP Journal Voucher (APJV) as the charge is made up of costs on multiple invoices (e.g. charges by the department for photocopying); ○ is based on a shared expense agreement (e.g. charges recovered by one research project from other research projects based); • Transfer a research project balance and close the project. • Any other purpose that is not identified in Form #10 or #11. 	n/a

6. RETENTION OF SOURCE DOCUMENTS

FS-FR&A and RSO retain the GLJE Requests (listed above) and supporting documentation for the statutory period of six years plus the current year. At a future date, if the faculty requires a copy of the document, this may be obtained by requesting through the applicable office:

- FS-FR&A: fs.requests@ualberta.ca
- RSO: researchjv@ualberta.ca

Faculties are not required to retain copies of GLJE Requests.

7. GLJE REQUEST (processed by unit)

In some very limited cases and only for specific types of transactions, FS-FR&A has approved specific units to

approve and process these transactions. FS-FR&A reviews each entry after they have been posted. In addition to the above procedure requirements, please note the following:

- These GLJE's will have a unique mask (e.g. BNK - FS Production Services processes banking entries; DON - Office of Advancement processes donation entries). If further information is required about these entries, then refer to the General Ledger Journal Entries (GLJE) List (Guide: Chapter 6 General Financial Information/General Ledger Journal Entries (GLJE)/GLJE Mask List).
- The units who process these entries are generally central services units; therefore will be approved by Director (or equivalent) of the unit.
- Units will generally process their entry on a once per month basis unless otherwise approved by FS-FR&A.
- The unit will retain the supporting documentation for the statutory period of six years plus the current year. These are to be filed in jackets (with supporting documentation) and filed in date order.
- FS-FR&A may request to see the supporting documentation, which must be provided promptly. If supporting documentation is not provided or is not sufficient, FS-FR&A reserves the right to reverse the transaction in question and will advise the unit.
- FS-FR&A will perform compliance reviews to ensure units are following this procedure.

DEFINITIONS

Definitions should be listed in the sequence they occur in the document (i.e. not alphabetical).

There are no definitions for this Procedure. [▲Top](#)

FORMS

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All forms listed below can be found in the Financial Services [Forms Cabinet](#)

Financial Services

Research and Operating: Accrual (Expense) (Excel)
Research and Operating: Accrual (Revenue) (Excel)
Operating: Other (Excel)
Operating: Chartfield String Correction (Excel)
Operating: Standard (Excel)
Operating: Transfer Between Operating Funds (Excel)
Operating: Transfer Within Operating Fund (Excel)
Operating: Request (more than 20 lines) (Excel)

Research Services Office

Research: Endowment Transfer (Excel)
Research: General Ledger Journal Entry (Excel)

RELATED LINKS

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