eMARS 201
General Accounting

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09/20/16
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eMARS General Accounting

1 – Orientation

This course will provide users with a working knowledge of eMARS General Accounting concepts, application components and workflow. The documents that will be discussed in this course include the ITI/ITA, IET, JV2R, JV2E and JV2T. Internal purchases are handled with Internal Transaction Initiator (ITI) and Internal Transaction Agreement (ITA) documents which need to be completed by both parties (buyer and seller) involved in the transaction. The Internal Exchange Transaction (IET) document allows one agency to complete both the buyer and seller's side of the transaction. Corrections to revenue and expenditures can be done through eMARS using the JV2E (expenditure correction) and JV2R (revenue correction) documents. On and Off budget transfers are accomplished with the JV2T document. These documents are used to update the journals, ledgers and budget structures.

Learning Objectives

At the conclusion of this session, you will be able to:

- Describe General Accounting event types and event requirements
- Demonstration of eMARS General Accounting Document(s)
  - Create Internal Transaction Documents
  - Create an expense & revenue correction
  - Create On/Off budget transfers
2 – General Accounting Workflow

General accounting transactions are entered through documents.

- The user enters the appropriate information on the document starting with general information to identify the document.
- Following the general information, a vendor is selected from within the system or left blank when appropriate and the vendor details are inferred upon validating the document.
- Within each vendor entry accounting lines are assigned, starting with choosing from the allowable event types associated with the document.
- The accounting line information can be substantially inferred by populating the accounting template field or by manually entering the accounting elements.
- Upon completing all required fields, the document is validated to ensure there are no errors, and then submitted.
- After the document is submitted it enters the eMARS Workflow.

Workflow is how documents are routed through eMARS to one or more users for review/approval prior to finalizing the document. If no approval is necessary the document is finalized and the information is posted. Approval levels are determined by management and will vary for each document. A document requiring approval will be routed to the appropriate person or approval role and the document will be finalized on the last required approval.

Approval levels can be defined at the agency level or the central level. Agency level approval means the document workflow is determined by the agency and does not require central level approval (Treasury, Statewide Accounting, Office of the State Budget Director). An example of a document that has agency approval level is the JV2E (Expenditure Correction). The central approval level requires documents be approved by central authority. An example of a document that has central approval level is the JV2T (On/Off Budget transfers).

Event Types

An event type is a high level accounting activity assigned to a document’s accounting line. The event type controls smaller components of accounting activities that are used to perform a specific accounting, budgeting or non-accounting activity. It brings in specific rules for data entry concerning referenced transactions, customer codes, vendor codes, and all defined chart of account elements in the system. Every accounting line must have an event type for all accounting based documents, and certain non-accounting documents.

A basic understanding of what is required for a particular event type can be viewed on the Event Type table and Event Requirements table.
1. Click on Home in the Primary Navigation Panel at the top of the screen.
2. Click on the + beside the Search.
4. Enter ETYP in the Page Code field.
5. Click Browse.
6. Click Event Type in the table description column.

Each Event Type is listed and a specific Event Type can be found using the Search or the navigation links under the table.

7. Click Search.
8. Enter AP01 in the Event Type field and click OK. Multiple event types can be searched for by using a comma (ex. “AP01, AP02”) and partial event codes can be searched by using the asterisk (*) as a wildcard (ex. “AP*”).

If multiple Event Types meet the search criteria click on the correct Event Type.
Open the **Posting Pair** subsections to view the Posting Pairs defined for the event.

<table>
<thead>
<tr>
<th>Event Type</th>
<th>Name</th>
<th>Active</th>
<th>Effective From</th>
<th>Effective To</th>
</tr>
</thead>
<tbody>
<tr>
<td>AP01</td>
<td>Authorize Normal Payment</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Posting Pair A-B

- **Debit Posting Code**: D011
- **Debit Offset**: No
- **Debit Name**: External AE
- **Credit Posting Code**: D001
- **Credit Offset**: Yes
- **Credit Name**: Disb Payable

### Posting Pair B

- **Debit Posting Code**: D011
- **Debit Offset**: No
- **Debit Name**: External AE
- **Credit Posting Code**: D001
- **Credit Offset**: Yes
- **Credit Name**: Disb Payable

Use BSA from Actg Line for Pair A: **Yes**
Use Obsa from Actg Line for Pair A: **Yes**
Use BSA from Actg Line for Pair B: **No**
Use Obsa from Actg Line for Pair B: **Yes**
Located on the bottom of the Event Type table is a link to the Event Requirements (ERQ) table, which opens the ERQ table with the Event Type that is currently being viewed.

The Event Requirements table can also be located by the following instructions:

2. Enter ERQ in the Page Code field.
3. Click Browse.
4. Click Event Requirements in the table Description column. The Event Requirements page populates Event Type is listed and a specific Event Type can be found using the Search or the navigation links under the table.
5. Click Search.
6. Enter AP01 in the Event Type field and click OK.

If multiple Event Types meet the search criteria, click on the correct Event Type.

Event Requirements - General Information subsection
Open the **Fund** and **Detail** Accounting subsections, to view what elements are optional, prohibited and required.
Exercise 1 — Identify Requirements and Restrictions for an Event Type

Scenario
Example: A user would like to review the requirements and attributes for an event type they plan on using.

Task Overview
Using various tables determine the attributes and requirements of the event type. The Event Type table will show the posting pairs and general information about the event. The required Funding and Detail accounting information is displayed on the Event Requirements table.

Procedures
1. Click **Search** in the Secondary Navigation panel.
2. Select **Page Search** and enter **ETYP** in the **Page Code** field.
3. Click **Browse**.
4. Click **Event Type** in the **Description** column to display the Event Type table.
5. Click **Search**. Enter **GA01** in **Event Type** field.
6. Click **Ok**.

Displayed is the general information about **GA01** event type. Locate the **Event Category** field and note the value.

![Event Type Table](image-url)

**General Information**
- **Event Type**: GA01
- **Name**: Cash Expenditure Correction
- **Short Name**: CE Correction
- **Description**: Description
- **Event Category**: ACT
7. Open **Posting Pair A-B** subsection to view the posting pairs for this event type.

![Posting Pair A-B](image)

8. Click **Event Requirements** on the bottom of the page. Displayed is the Event Requirements (ERQ) table with the Event Type that you were currently viewing. This table is also accessible from **Page Search** by entering **ERQ** in the **Page Code** field.

Displayed is more general information about **GA01 Event Type**. Note that for this event type the Vendor and Customer are Optional.
9. Open the **Fund** and **Detail Accounting** subsections to view the COA elements that are required for this event type.
Using Event Types

When working in a document, select the Accounting from the secondary navigation panel. The page opens to the General Information section.

Select the Event Type from the Pick List in the Event Type field.

The list of Event Types is displayed.

1. **Select** an Event Type from the list.
The **Event Type** is now populated on the accounting line and will create the posting lines when the document has been validated.

2. Click **Validate**.

Select **Posting** from the secondary navigation panel. See the Posting Pair that was entered by the event type.

To open a line, click on the Eye. The page opens to the General Information. Click the Fund Accounting and Detail Accounting tabs to see the posting.
Review the information and correct any errors.

3. Click **Submit**. The document will now enter eMARS workflow and be directed to the appropriate user or group to approve the document and complete the process.
4 – Internal Exchange/Reimbursement Transactions

eMARS Financial has two methods available for posting internal accounting transactions. The first is the two document method (ITI/ITA) and the second is the one document method (IET). The two document method requires documents to be created by both parties of the transaction (buyer and seller), while the one document method requires one party (seller) to complete all information for both parties.

Internal transactions that are processed online will have both the buyer and seller Department codes displayed on the document. This allows for documents to be easily identified by each agency and the appropriate actions to be taken. IET documents will be processed by the seller but with the buyer as the document department and the seller’s Department code in the document ID. The seller will always be the initiator.

On the Internal Exchange Transaction (IET) one party has to complete the information for both parties. For interfaced billings, an offline batch process is used to create and process the one-party transactions. These will attempt to post with no approval intervention. Transactions that won’t post due to errors will be corrected by the buyer agency and submitted to final by the seller. On-line IET creation will be restricted to certain billing agencies, but corrections will still be done by the agencies and submitted to final by the seller. Example of an agency that is capable of processing an IET online is State Parks, which charges agencies for their employees’ overnight stays.

IET key details:

- IET document will be limited to two event types:
  - IN01 – used for Expenditure Reimbursement(Seller)/Expenditure(Buyer)
  - IN04 – will be used for Revenue(Seller)/Expenditure(Buyer)
- Two types (batch and online)
- Multiple buyer lines and only a single seller line
- Event type set by seller and buyer cannot change
- Used as a vehicle for internal billing, ex. Pooling services (print shop, IT, Motor Pool)
- Documents will be loaded with suppressed approvals
- If no errors are present when submitted, it will post to final
- Limited use of this document among Agencies
- Naming standard for batch generation will be “X111112223344555555”.
  - X – represents that the document is processed through interfaces
  - 11111 – batch sequence number
  - 222 – seller department number
  - 33 – last two digits of the year
  - 444 – day of year that the transaction took place
  - 55555 – sequentially assigned number for documents created that day
- Funds will automatically be deducted from buyer upon submission (no approval will be needed from the buyer)

Agencies are responsible for monitoring the document catalog for rejected billing documents that need correcting. Once a document is found the responsible agency makes the corrections and notifies the
billing agency that the correction has been made. The billing agency then submits the IET and the accounting transaction processed to final.

**Correct an IET document**

1. Open the **Document Catalog** from the Secondary Navigation panel. If an identification number was provided by the billing agency enter it in the ID field. Otherwise enter IET in the **Code** field and your agency code in the **Dept** field.

2. Click **Browse**.

   A document that needs correcting will have **Draft** in the **Phase** column and **Reject** in the **Status** column.

3. Check the appropriate box on the returned results.

4. Click **Open**.

   Online **IET** document ID will consist of 13 digits. The 13 digit code will have the seller’s department number for the first three digits DDD followed by YY and an eight digit number (12345678).
5. Click **Edit** at the bottom of the screen.

6. Click on **View All** on the Yellow Error message bar to identify the errors that need to be corrected.

As you click on each error message line, an explanation of the error is displayed.

7. Correct the error(s) accordingly.
8. Click **Validate**. If errors are still present correct and validate again.

9. Click **Save**.

10. Once the correction has been completed **notify the billing agency** that created the **IET** has been corrected.
Exercise 2 — Correct an IET document for an Internal Transfer

Scenario
Example: The Agency/Department needs to review IET documents to ensure there are no documents waiting for corrections. The agency/dept determines an IET needs the agency's attention to correct a problem on the document. After the agency makes the appropriate corrections they notify the billing agency and the document is processed to final.

Task Overview
Review the IET documents for a document that were unable to be finalized and need to be corrected. After determining if any documents need to be corrected, correct the documents and notify the billing agency.

Procedures
2. Select Document Catalog and enter the following information.
   
<table>
<thead>
<tr>
<th>Required Fields</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Code</td>
<td>IET</td>
</tr>
<tr>
<td>Dept</td>
<td>Enter Seller's Dept Number (Ex: 758)</td>
</tr>
<tr>
<td>Doc ID</td>
<td>Enter Buyer's Dept Number + Doc FY Number (EX: 125<em>17</em> )</td>
</tr>
</tbody>
</table>
   
4. Click **Browse**.

5. Select the document from the list and click **Open**.

6. Click **Edit**.

7. Click **View All** in the yellow message bar at the top of the page to identify needed corrections.

   Example of a Budget correction:

   Review the error messages. A budget error has occurred because the wrong fund was used on the budget line. Messages indicate an error with the Fund Table.

   Select the 2nd **Party Accounting Section** from the Secondary Navigation Panel and open **Fund Accounting**.

8. Correct the error by changing the Fund to 0100.

9. Click **Validate**. Correct other errors if there are any.

10. Click **Close**. Notify the billing agency by email that the document has been corrected.
ITI/ITA Transaction

The two document method can be used by any agency to conduct transactions within the Commonwealth. The seller initiates the internal purchasing transaction by creating an Internal Transaction Initiator (ITI). The buyer completes the transaction by creating the Internal Transaction Agreement (ITA) after the ITI has been approved. Once both parties complete the two documents with proper approval the accounting transactions are processed to final.

ITI/ITA key details:

- The seller determines the event type.
- When producing the ITI/ITA documents there are two event types to choose from.
  - IN01 – used for Expenditure Reimbursement(Seller)/Expenditure(Buyer)
  - IN04 – used for Revenue(Seller)/Expenditure(Buyer)
- The seller’s accounting line is recorded on the ITI, but it produces no postings until the ITA is completed. In other words, the ITI does not check for funding errors when it is validated.
- While vendor line on an ITI will not be used, it is necessary to have a blank vendor line to create the accounting lines.

The seller initiates the process and after the ITI document is accepted, the seller notifies the buyer to copy forward from the ITI to an ITA. Once the ITA is completed, the seller’s information is brought forward and cannot be edited. The buyer then completes the accounting lines as necessary and processes the document. At this time, the ITA creates posting lines for both parties.
Process an ITI

The ITI is created by opening the **Document Catalog** from the Secondary Navigation panel. In the Document Identifier subsection input **ITI** for the **Code** and the appropriate values for the **Dept**. This is the Seller’s Dept number EX: 758 and **Unit**. In the **ID** field enter the Department code that is the buyer’s (Ex. 125) and check **Auto Numbering**.

Click **Search** in the Secondary Navigation panel.

Select **Document Catalog**

Click **Create**.

Enter the following information:

<table>
<thead>
<tr>
<th>Required Fields</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Code</td>
<td>ITI</td>
</tr>
<tr>
<td>Dept</td>
<td>Enter the Seller Dept. Code</td>
</tr>
<tr>
<td>Unit</td>
<td>UNIT</td>
</tr>
<tr>
<td>ID</td>
<td>Enter the Buyer Dept Code</td>
</tr>
<tr>
<td>Auto Numbering</td>
<td>Check the box</td>
</tr>
</tbody>
</table>

Click **Create** again.

From the **Initiator** field pick Provider/Seller.

Enter information in the Header section of the **ITI** document accordingly.
Click **Accounting** on the Secondary Navigation Panel.

Open the Pick List for the **Event Type** field and select the appropriate code.

- IN01 – used for Expenditure Reimbursement(Seller)/Expenditure(Buyer)
- IN04 – used for Revenue(Seller)/Expenditure(Buyer)

Open the **Accounting Template** pick list and select the appropriate template. Add an Object Code if one is not included in the accounting template.

Enter the value of the transaction on the **Line Amount** field.

Click **Validate** on the bottom of the page.
If all necessary information was entered correctly, the validation will come back with no errors. If errors are reported, the user must fix and click **Validate** again. The errors can be displayed by clicking on **View All** highlighted in yellow.

After the document is validated with no errors, click **Submit**.

After the document is approved within the agency, the **Seller must notify the Buyer** via email that the ITI is complete and the Internal Transaction Agreement (**ITA**) must be completed.
Exercise 1 — Create an Internal Transfer (ITI)

Scenario
Example: Department 758 paid for a Conference table for Department 079. Department 079 will reimburse Department 758. The ITI would be initiated by the “seller” Department 758 and “Buyer” Department 079 will create the ITA.

Task Overview
The Seller completes an ITI of the ITI / ITA process to transfer expenditures from one Department to another.

Procedures
1. Click Search in the Secondary Navigation panel
2. Select Document Catalog
3. Click Create
4. Enter the following information:

<table>
<thead>
<tr>
<th>Required Fields</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Code</td>
<td>ITI</td>
</tr>
<tr>
<td>Dept</td>
<td>Enter the Seller Dept. Code  EX: 758</td>
</tr>
<tr>
<td>Unit</td>
<td>Enter your Unit  EX: D758</td>
</tr>
<tr>
<td>ID</td>
<td>Enter the Buyer Dept Code  EX: 079</td>
</tr>
<tr>
<td>Auto Numbering</td>
<td>Check the box</td>
</tr>
</tbody>
</table>

4. Click Create.
5. In the **General Information** subsection enter the following information.

| Document Description | EX: Payment of Conference Table to Dept 758 from Dept 079 |

6. From the drop down menu in the Initiator field select **Provider/Seller**.

7. Open **Accounting** from the Secondary Navigation panel.

8. Open the **Event Type** Pick List and select **IN01**.
   - IN01 – used for Expenditure Reimbursement(Seller)/Expenditure(Buyer)
   - IN04 – used for Revenue(Seller)/Expenditure(Buyer)

9. Enter the following information in the General Information subsection.

<table>
<thead>
<tr>
<th>Required Fields</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Template</td>
<td>Enter Seller Department’s Acct Template or the Accounting string manually</td>
</tr>
<tr>
<td>Description</td>
<td>Payment of Conference table to Dept 758 from Dept 079</td>
</tr>
<tr>
<td>Line Amount</td>
<td>100.00</td>
</tr>
<tr>
<td>Bank</td>
<td>GA</td>
</tr>
</tbody>
</table>
10. Click on **Fund Accounting**. Enter other appropriate information according to Agency guidelines.

| Fund Accounting | Enter the Object Code or Revenue Code depending on the Event Type chosen  
| EX: E712        | (for this ITI) |

(Note: other elements may be required depending on Agency Fiscal policy.)

11. Click **Validate**. Correct any errors and then click Validate again.

12. Click **Submit**.

13. Click **Close** to exit the document.

The **ITI** must be approved before the Buyer can create the **ITA**.

After the ITI is in Final status, notify the buyer that an **ITI** has been created for them and you are waiting for them to complete an **ITA** for the transaction.
Process an ITA

(Informational – Not an Exercise)

The ITA is created by opening the ITI from Document Catalog in the Secondary Navigation panel. Fill in the Code field with ITI. Enter the seller’s Department code in the Dept field. In the ID field, type the buyer’s Department code followed by an asterisk (“079*”) in ID field or type in the document number.

Click Browse and find the document that you are looking to create the ITA from.

After finding the correct ITI, click on the ID link.

The selected ITI document displays. After confirming that it is the correct ITI, click Open, Click Copy Forward at the bottom of the page.
The Copy Forward page displays the information of the ITI document that you are creating the ITA from.
In the **To Document**, fill in the **Doc. Department Code** with the Buyer’s Department and **Unit Code** with the appropriate value.

Insert the Seller’s Department code (ex. “758”) in the **Document ID** field

Check **Auto Numbering**.

There is only one target document type that can be created from the **ITI** so it will automatically be selected.

Click **OK** once all fields are completed.

Now the **ITA** document has been created. The initiator and 1st party information are filled in and unable to be edited.
In the secondary navigation panel click **2nd Party Accounting**.

Click **Insert New Line**.

Open the Pick List for the **Event Type** and **Accounting template** fields and select the appropriate code for each field. If necessary a user has the option of entering multiple accounting lines for recording the transaction.

Enter the transaction amount in the **Line Amount** field.
Open the **Fund** and **Detailing Accounting** subsections, enter the appropriate values if an accounting template was not used.

Click **Validate**.

If errors are reported, review them by clicking on **View All** highlighted in yellow and correct the errors. Click **Validate** again.

The error “Funds and Sub Funds must be different (A2764)” will be displayed if the seller and buyer agency are using the same fund. This error is for information only and will not stop the document from processing.

After validation reports no errors, click **Submit** to complete. After the ITA is submitted it enters workflow for approval and when approved, the event type creates posting lines for both parties.
Exercise 2 — Create an Internal Transfer Agreement (ITA)

Scenario
Example: COT (Dept 079) will pay (Dept 758) for the conference table. We will search for and find the ITI created by the Seller.

Task Overview
Upon notification that an ITI has been created the “Buyer” creates the ITA.

Procedures
2. Select Document Catalog and enter the following information.

<table>
<thead>
<tr>
<th>Required Fields</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Code</td>
<td>ITI</td>
</tr>
<tr>
<td>Dept</td>
<td>(Sellers)</td>
</tr>
<tr>
<td>ID</td>
<td>Buyers Dept Number/Doc Number</td>
</tr>
</tbody>
</table>

3. Click Browse
4. Check the box next to the ITI that matches the search criteria.
5. Click Open.
6. Review the ITI for correctness and click Copy Forward. When processing the ITA from the ITI, the department numbers will be reversed. Having both department numbers in the Document number will allow both agencies to view the documents.
7. Enter the following information:

<table>
<thead>
<tr>
<th>Required Fields</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Doc. Department Code</td>
<td>Enter Buyer’s Dept Code</td>
</tr>
<tr>
<td>Unit Code</td>
<td>Enter Buyer’s Unit Code</td>
</tr>
<tr>
<td>Document ID</td>
<td>Enter Seller Dept Code</td>
</tr>
<tr>
<td>Auto Numbering</td>
<td>Check the box</td>
</tr>
</tbody>
</table>
8. Click OK. The ITA Document opens.

9. Open Initiator Reference section from the Secondary Navigation Panel. All Required fields were entered by the copy forward.


11. Click Insert New Line and enter the following information:

<table>
<thead>
<tr>
<th>Required Fields</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Event Type</td>
<td>IN01</td>
</tr>
<tr>
<td>Accounting Template</td>
<td>Enter Buyer’s Accounting Template ID</td>
</tr>
<tr>
<td>Line Description</td>
<td>Reimbursement for Conference table</td>
</tr>
<tr>
<td>Line Amount</td>
<td>100</td>
</tr>
</tbody>
</table>
12. Open the **Fund Accounting** subsection; enter Object code **EX: E712**

13. If your Department uses other accounting fields, open the **Detail Accounting** section and enter them. For this example, enter **CS20** in the **Activity** field.

14. Click **Validate**

15. Click **Submit**.

16. Click **Close** to close the document.

Once the **ITA** is approved, the internal fund transfer will take place and BOTH sides of the **ITI / ITA** internal transfer method have been completed.
5 – Expense and Revenue Correction

The cash expenditure correction (JV2E) and cash collected earned revenue correction (JV2R) documents allow users to correct instances in which expenditures or revenues were posted to the wrong accounting distribution. The total amount of the accounting lines on a JV2E or JV2R document must always sum to $0. These documents are approved within the agency and require no central level of approval.

In the case of an erroneous expenditure transaction, the user debits the correct accounting distribution by entering a positive number in the amount field. To credit the transaction amount for the previous accounting distribution, the user would enter an equal, negative value.

In the case of an erroneous revenue transaction, the user credits the correct accounting distribution by entering a positive number in the amount field. To debit the transaction amount for the previous accounting distribution, the user would enter an equal, negative value.

Mixing revenue and expenditure corrections on a JV2E or JV2R is not allowed. If this type of transaction is needed, please contact Statewide Accounting for assistance.

**Process a Cash Expenditure Correction (JV2E)**

Identify the expenditure that needs to be corrected and note the vendor entry, line amount, and object code of the erroneous document.

2. Click Create.
3. In the Document Identifier subsection enter JV2E into the Code field and fill in the Dept and Unit field.
4. Select Auto Numbering.
5. Click Create.
6. Enter descriptive information in the Document Description Field on **Header** section.

7. In the secondary navigation, click **Vendor**.
8. Click **Insert New Line**.

9. Open **Vendor Customer** and enter the same vendor code that was used on the erroneous document.
10. Click **Accounting**.

11. Create a new accounting line to reverse the erroneous entry by clicking **Insert New Line**.

12. Open **Event Type** and Select **GA01**.

13. Open the **Accounting** section and enter the original Accounting Template from the previous erroneous document.

14. In **Line Description** enter “Correcting expenditures charged to XXXX that should have been charged to XXXX” indicating the correct codes.

15. In **Line Amount** enter an equal, negative value of the erroneous document.

16. Open **Fund Accounting** enter the object code that was noted from the erroneous document. Ex: E321
17. Create another accounting line to record the transaction to the proper account by clicking **Insert New Line**.

18. Open **Event Type** and Select GA01.

19. Open the **Accounting Template** Pick List and click the appropriate template that represents the correct accounting details to be charged.

20. In **Line Description** enter “Correcting expenditures charged to XXXX that should have been charged to XXXX” indicating correct code.

21. In **Line Amount** enter the amount of the erroneous document.

22. Open **Fund Accounting** and enter the object code that the expenditure should have been charged to in the **Object** field. Ex: E319
23. Click **Validate**. If errors are reported, correct them. You can view the errors by clicking on View All in the top left of the screen.

24. Click **Validate** again.

25. Click **Posting** in the Secondary Navigation panel. To review the posting lines to ensure all lines are correct, click on the **Eye** found at the far right end of the posting line.

26. After the document validates successfully, click **Submit**. The JV2E will route to a Worklist in your Agency for approval.
Exercise 5 — Revenue Correction (JV2R)

Scenario
Example: A revenue accounting activity was recorded and now it has come to the attention of the department that it was posted to the wrong account. A JV2R must be used to fix the error.

Task Overview
Complete a JV2R to reverse an incorrect revenue posting and create a new revenue posting to record the revenue. A correction to Revenue is conducted the same way as the expense except that the JV2E document code is JV2R and the Event Type is GA05.

Procedures
1. To Create a JV2R document click Search in the Secondary Navigation panel.
2. Select Document Catalog.
3. Click Create.
4. Enter the following information:

<table>
<thead>
<tr>
<th>Required Fields</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Code</td>
<td>JV2R</td>
</tr>
<tr>
<td>Dept</td>
<td>Enter Department Number</td>
</tr>
<tr>
<td>Unit</td>
<td>Enter the Unit</td>
</tr>
<tr>
<td>Auto Numbering</td>
<td>Check the box</td>
</tr>
</tbody>
</table>

![Document Catalog](image)
5. Click **Create**. The **JV2R** document opens.

6. Enter the following information into the **Header** section.

<table>
<thead>
<tr>
<th>Required Fields</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Document Description</td>
<td>Correction of revenue posted on 01/15/16 from R404 to R410</td>
</tr>
</tbody>
</table>

![ JV2R Document](image)

7. Open **Vendor** from the Secondary Navigation panel.

8. Click **Insert New Line**.

9. Enter the **Vendor Customer Code** used on the previous erroneous document. EX: VC0000100004
10. Open **Accounting** from the Secondary Navigation panel.

11. Click **Insert New Line**.

12. Click on the **Event Type** Pick List and select **GA05**.

13. Enter the following information:

<table>
<thead>
<tr>
<th>Required Fields</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Template</td>
<td>Enter the Accounting Template Code</td>
</tr>
<tr>
<td>Line Description</td>
<td>Correcting revenue recorded to R404 that should have been recorded to R410</td>
</tr>
<tr>
<td>Line Amount</td>
<td>-100.00 (this is a negative value of Line Amount recorded from incorrect document)</td>
</tr>
</tbody>
</table>

14. Open **Fund Accounting**, enter the erroneous Revenue Code in the Revenue field. Ex: R404
15. Click **Insert New Line** to create another accounting line.

16. Open the **Event Type** pick list and select **GA05**.

17. Enter the following information:

<table>
<thead>
<tr>
<th>Required Fields</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Template</td>
<td>Enter the Accounting Template</td>
</tr>
<tr>
<td>Line Description</td>
<td>Correcting revenue recorded to R404 that should have been recorded to R410</td>
</tr>
<tr>
<td>Line Amount</td>
<td>100.00 (this is a positive value of Line Amount)</td>
</tr>
</tbody>
</table>

18. Open **Fund Accounting**, enter the correct Revenue Code in the Revenue Field. **EX: R410**.

19. Click **Validate**. Resolve any errors. Click Validate again.

20. Click **Submit**. The JV2R will be routed to a Worklist for approval in your agency.

21. Click **Close**.
6 – On/Off Budget Transfers

An On/Off budget transfer document (JV2T) is used to move cash between funds. On Budget transfers move cash from one fund to another and reduce the budget of the fund reducing cash. The Off Budget transfer will be used to move cash between funds with no budgetary impact.

On/Off Budget details:

- The JV2T is approved centrally (Finance Department).
- On/Off budget transfers can be used in all agencies.
- Three event types will be used.
  - XC01 (On-Budget Transfer Out) – will be used to transfer the funds out of a budget.
  - XC02 (Off-Budget Transfer Out) – will be used to transfer funds that are not coming from budget.
  - XC03 (Transfer In) – will be used to receive the funds.
- The accounting line that includes the event type XC03 must be a negative value so the total amount of the accounting lines always sum to $0.

An example of an On Budget Transfer is when an agency is budgeted for expenditures that need to be carried out by another agency. The primary agency transfers the funds to the secondary agency hitting the initial budget with transfer expenditure. The second party receives revenue and has a budget set up to carry out the direct expenditures for the activity.

An example of an Off Budget Transfer is when an agency is using excess agency funds as a part of the funding for a capital project. The excess funds are transferred from the restricted fund (e.g. 1300) with a T60C object code that doesn’t affect their agency fund budget, but decreases the cash in that fund. The capital project fund (e.g. C200) receives the cash on an N113 Revenue source code. Transfer balancing will be done at the fund type roll-up and the coding details for the T & N codes will be covered in the budget classes.
On Budget Transfer

The On Budget Transfer is created by:

1. Click on Search in the Secondary Navigation Panel on the left.
2. Click on Document Catalog.
3. In the Document Identifier subsection enter “JV2T” into the Code field.
4. Enter in the Dept.
5. Enter the Unit.
6. Auto Numbering is not used on this document. Refer to the GOPM policy for naming/numbering instructions.
7. Click Create.

8. A blank JV2T document opens to the Header section. Enter the appropriate information in the Document Description field.
9. Select **Accounting** from the secondary navigation panel. The page opens to the General Information section.

10. Click **Insert New Line**. Select event type by opening the field’s pick list and selecting Event Type **XC01**.

11. Enter the Accounting Template or open the pick list for **Accounting Templates** and select the appropriate one.

12. Enter the amount of the transfer in the **Line Amount** field. Input the appropriate information for the rest of the fields.

13. Open **Fund Accounting** subsection; enter the code (use the correct Object Code for your transfer) in the **Object** field to transfer the funds to the general fund (0100). EX:T101

Note: See the Appendix A for an explanation of how to use the transfer object codes.
14. Click **Insert New Line**. Select event type by opening the field’s pick list and select event type **XC03**.

15. Open the pick list for **Accounting Templates** and select the appropriate template.

16. Enter the transfer in amount as a **negative** in the Line Amount field.

17. Open **Fund Accounting** enter the code (use the correct Revenue Code for your transfer) in the **Revenue Field**. EX: N113

![Image](image.png)

Located in the Accounting grid are two lines that represent the on budget transfer.

![Image](image.png)

18. Click **Validate** and correct any errors present.

19. After Validating with no errors, click **Submit**.

To review the posting lines for Accounting Line 1, with Accounting Line 1 highlighted, click **Posting**.

The Posting page opens to show the detail posting for each Accounting Line.

![Image](image.png)
To review the posting lines for Accounting Line 2, return to the Accounting Section. Click on Accounting Line 2 to highlight it.

Click **Posting**.

The Posting page opens to show the detail posting for each Accounting Line.

**Accounting Line 2 posting displayed.**

When the **JV2T** is submitted, it will go to Pending Status. It will route to the Finance Statewide Accounting department for central approval.
Exercise 6 — Off Budget Transfer

Scenario
Example: Fees or taxes have been collected by your Department and need to be distributed to other departments according to State Statute. You will transfer the cash using off-budget transfer codes allowing your Department to track the original receipt codes in their collecting Department structure and the target Department will receipt the cash using a transfer revenue source code.

Task Overview
Complete a JV2T to transfer money from one fund to another with no budgetary consequences. Cash will be transferred from Fund 1302 on a T111 to fund 1100 on an N113.

Procedures
2. Select Document Catalog
3. Click Create.
4. Enter the following information:

<table>
<thead>
<tr>
<th>Required Fields</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Code</td>
<td>JV2T</td>
</tr>
<tr>
<td>Dept</td>
<td>Enter the Dept Number</td>
</tr>
<tr>
<td>Unit</td>
<td>Enter the Unit</td>
</tr>
<tr>
<td>Auto Numbering</td>
<td>Refer to the GOPM policy for naming/numbering instructions.</td>
</tr>
</tbody>
</table>

Note: Auto Numbering will not be allowed for this document. Please refer to the GOPM policy manual for numbering instructions.

5. Click Create.
6. In the General Information subsection enter the following information:

<table>
<thead>
<tr>
<th>Required Fields</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Document Description</td>
<td>Off budget transfer for distribution of collected fees.</td>
</tr>
</tbody>
</table>

7. Open Accounting from the Secondary Navigation panel.
8. Click Insert New Line.
9. Open the Event Type Pick List and select XC02.
10. Enter the following information:

<table>
<thead>
<tr>
<th>Required Fields</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Template</td>
<td>Enter the Accounting or Accounting Template</td>
</tr>
<tr>
<td>Line Description</td>
<td>Off budget transfer</td>
</tr>
<tr>
<td>Line Amount</td>
<td>200.00</td>
</tr>
</tbody>
</table>
11. Open **Fund Accounting**. Enter the following information:

<table>
<thead>
<tr>
<th>Required Fields</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund</td>
<td>Example: 1302</td>
</tr>
<tr>
<td>Object</td>
<td>Example: T111</td>
</tr>
</tbody>
</table>

12. Click **Insert New Line** to create another accounting line.

13. Open the **Event Type** Pick List and select **XC03**

14. Enter the following information:

<table>
<thead>
<tr>
<th>Required Fields</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Template</td>
<td>Choose the correct Accounting Template or enter them manually</td>
</tr>
<tr>
<td>Line Description</td>
<td>Transfer in</td>
</tr>
<tr>
<td>Line Amount</td>
<td>-200 (negative amount)</td>
</tr>
</tbody>
</table>
15. Open **Fund Accounting**. Enter the following information:

<table>
<thead>
<tr>
<th>Required Fields</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund</td>
<td>Example: 1100</td>
</tr>
<tr>
<td>Revenue</td>
<td>Example: N113</td>
</tr>
</tbody>
</table>

16. Click **Validate**. Resolve any errors.

17. Click **Submit**.

When the **JV2T** is submitted, it will go to Pending Status. It will route to the Finance Statewide Accounting Department for central approval. Once the Final approval has been applied, you have successfully transferred money from one fund to another with no budgetary consequences.
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