

Departmental Journal Overview

Background:

The purpose of Departmental Journals are to make corrections and properly allocate departmental expense. Where at all possible, original transactions through the requisition, purchasing card and expense reimbursement process should be properly coded and allocated up front, eliminating the need for departmental journal adjustments.

Departmental Journal Process:

The departmental journals allow for 1 of 3 journal sources. Journal Source IDT - "Internal Departmental Transfer", IST - "Internal Service Center Transfer" and IPT - "Internal Payroll Transfer". The Journal Source defaults to IDT for all departmental journal users. The main difference between the three journal sources is how the transactions route through workflow and what accounts are available for selection (see page 3 for the workflow diagram).

Key Processing Functions:

- 1) Approvers can also be initiators. If approvers are initiators, the documents will self approve at the department or project level.
- 2) Approvers for departments and projects are the same as those that are setup for Requisitions and Travel & Expense claims.
- 3) If more than one approver is assigned to a department, only one approver is required to approve for that department.
- 4) IDT and IPT workflow limit the number of departments with multiple approvers to 10 departments. As a result, if you are charging more than 10 departments on an IDT or IPT journal, it is recommended that you break up the journal into separate journals with less than 10 departments each.
- 5) Journals must pass budget check before they can be submitted for approval.
- 6) Journals that pass budget check will post to the budget ledgers prior to approval. If approval is denied, the budget checking will be reversed through a nightly re-edit process.
- 7) For IDT and IPT journals, workflow approval is only required by the department or project manager for the debit side of the entry (i.e., positive number, charges to expense or revenue decrease).
- 8) For IST journals, workflow approval is only required by the service center department manager as the charge is presumed to be pre-approved.
- 9) Central approval by the Budget Office, Financial Accounting Services and or Post Award is required for certain transactions.
- 10) Workflow approvals must be complete by month end close. Journals approved for a closed month will reject as part of the nightly re-edit and post processes. The accounting date cannot be changed for journals, so those journals would have to be copied to a new journal to be processed in an open month.

Service Center Journals (IST journal source):

Service Centers may request that only their department be required to approve journals for services center charges on journals with a journal source of IST. Service center charges are presumed to be pre-approved by departments/project requesting the service, and thus do not require approval when the charges recorded. Service Centers are defined through Comptroller Policy [CMP 401-02:NAU Service Center Policy](#), however, departments don't necessarily have to meet the policy requirements to request the ability to process journals using the IST journal source. To request Service Center IST journal approval department managers must submit requests or inquiries through the [Financial Administration and Technical Support](#) service in the [Employee Service Center](#) with the following information:

Department ID:

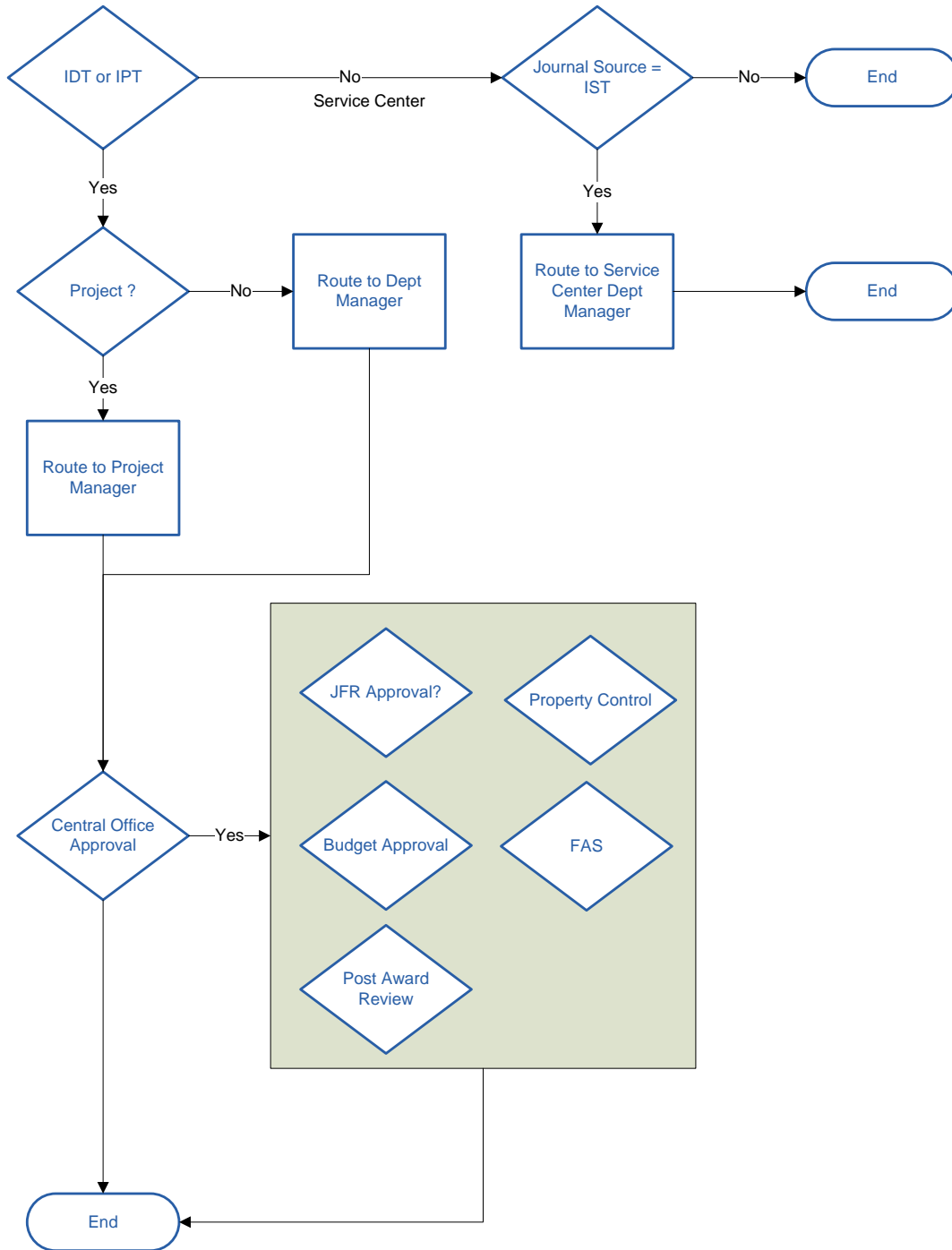
Department Name:

Description of services provided:

How are services authorized(e.g., e-mail, request form - attach request form):

Does CMP Policy 401-02 apply to Department (Yes or No):

Departmental Journal Workflow Diagram



Central Office Approvals – See additional details below

See approval matrix for central office approvals below:

Central Office	IDT	IPT	Voluntary Xfrs	Asset Transfers
JFR Approval			All non-grant	
Budget Office	state >\$2,000	>\$10,000	> \$5,000	
Post Award/TRIF	All grants	All grants	All grants	All grants
Property Control				All 7803* xfrs
FAS		non-grants	All	