

Journal Entry Template Instructions

The purpose of this document is to provide the user with instructions to complete the templates that will be used to transfer Cash, Revenues, Expenditures, Grants, and Capital Projects from the SCEIS Book of Record (BOR) level. The BOR level is equivalent to the STARS reporting; only using SCEIS data elements instead of STARS data elements.

Since July 1, 2009, as you processed transactions in STARS, you have also processed transactions in SCEIS. At the time of the “Freeze,” SCEIS will have the same cash, revenue, and expenditure balances as STARS. As transactions are completed in STARS, the SCEIS team will ensure that the agency balances in STARS and SCEIS are reconciled.

As soon as the Comptroller General completes processing all transactions for your agency, the SCEIS team will supply you with a series of reports that will provide the final balances in STARS before Go-Live. You can use these reports to transfer expenditures from the BOR level to the appropriate Fund, Cost Center, and Functional Area. In the case of grants and capital projects, expenditures will be transferred from the BOR Internal Order to the appropriate grant or WBS element. The “Freeze” begins October 16; we anticipate having you these reports no later than October 23.

In this document we will first discuss the BOR master data elements and how they are posted currently in SCEIS. In the second part we will discuss the creation of the file layout template used to upload Journal Entries into SCEIS to reclassify currently posted BOR revenues, expenditures, and cash to a lower detail level. Lastly, we provide the SCEIS transaction that we will use to prepare your reports from SCEIS.

Understanding how to identify your BOR Master Data

- a. Cost Centers
- b. Functional Area
- c. Grants
- d. Capital Projects

Cost Centers

STARS data does not include a data element that identifies departments or organizational units of an entity. A Cost Center, being a required field in SCEIS, must be entered on every SCEIS transaction, therefore the BOR team created a single high level Cost Center per Agency. The naming convention of the Cost Center is as follows:

(BUSINESS AREA)000010.

For Example, if your agency is F03, then your SCEIS Business Area is F030 and your BOR Cost Center is F030000010. This is consistent across all agencies.

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Because there is no delineation of department in STARS, every transaction that has been entered into STARS in FY2010 for your agency has also been entered into SCEIS in that single high level Cost Center, your (BUSINESS AREA)000010.

Most, if not all of you, will want to prepare a Journal Entry to move revenues, expenditures, and perhaps cash from this single high level Cost Center to the appropriate lower level Cost Center. Please keep in mind that for all reclassifying Journal Entries you create, the BOR Cost Center must be used (for the "From" portion of the JE).

Also, the BOR Cost Center, (BUSINESS AREA)000010, is a valid Cost Center and you may continue to use it in the future as a cost collector for a department or organizational unit.

Functional Areas

SCEIS offers the ability to have multiple activities or Functional Areas post into a single STARS Mini-Code. When multiple Functional Areas post to a single Mini-Code, the STARS data structure does not provide a mechanism to determine the intended Functional Area on a transaction. Because of this limitation in STARS, the BOR Master Data for Functional Areas is a single Functional Area for each STARS Mini code currently in use by the Agency during FY09 or FY10. Every transaction submitted by your agency in FY2010 which posted to a Mini-Code in STARS also posted in SCEIS to the corresponding Functional Area.

The Functional Areas established for the SCEIS BOR activity are consistent with the format which was provided for your future functional areas as follows:

- first four digits - Business Area,
- then either an underscore or X, depending on if it is a special item or not,
- and then four digits.
- Example: F030_0000

As with Cost Centers above, many of you will want to move expenditures from the BOR Functional Area to a more detailed Functional Area. Like Cost Centers, the BOR Functional Area must be used in the reclassifying Journal Entries for the "From" portion.

Grants

For each grant, identified in STARS by Project and Phase, used during FY2009 and FY2010, the BOR team created a unique Internal Order. An Internal Order was created for every grant, including those with only cash balances brought forward into the year. If it was on your "CG 467" report at any time in FY2010, it has an Internal Order in SCEIS.

Internal Orders for grants are eight numerical digit data elements that begin with a "5".

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If a grant is non-federal and therefore, had no project and phase in STARS, then no internal order was created in SCEIS. If you will have created a SCEIS grant for your non-federal grant, you will need to transfer revenues and expenditures from their current cost assignment to the grant.

The SCEIS Team will provide your Agency with a report listing your current STARS Project and Phase codes and the corresponding Internal Orders. We will also provide you with Line Item Reports that will have Internal Order, Cost Center, General Ledger Account, Project/Phase, Fund, Functional Area, Grant, \$ Amount, and Text. The reports will be broken down by Revenue and Expenditures.

Using these reports you will create Journal Entries to move revenues and expenditures from the Internal Order to the appropriate SCEIS grant. Additionally, if the grant had 07/01/2009(FY2010) beginning cash and fund balances, an entry to move these to the specific grant is needed. The SCEIS will also provide a report of beginning cash by grant Internal Order.

Capital Projects

For each Capital project identified in SPIRS, the BOR team has created a unique Internal Order. Internal Orders for capital projects are eight numerical digit data elements that also begin with a ".5".

The SCEIS Team will provide your Agency with a report listing your current STARS Project and Phase and the corresponding Internal Order. We will also provide you with Line Item Reports having Internal Order, Cost Center, General Ledger Account, SPIRS number, Fund, Functional Area, Grant, \$ Amount, and Text. The reports will be broken down by Revenue and Expenditures.

Using these reports you will create Journal Entries to move revenues and expenditures from the Internal Order to the appropriate WBS.

Creation of the file layout template to upload Journal Entries

You will receive reports from SCEIS that are sorted by Fund, Cost Center, Functional Area, Grant, Internal Order (if applicable), SPIRS number (if applicable), General Ledger Account and Text. There will be reports for revenues, expenditures, cash, and Internal Orders. The reports will provide summary totals for each cost assignment combination.

Taking one line at a time, you will need to complete the template below in Fig. 1:

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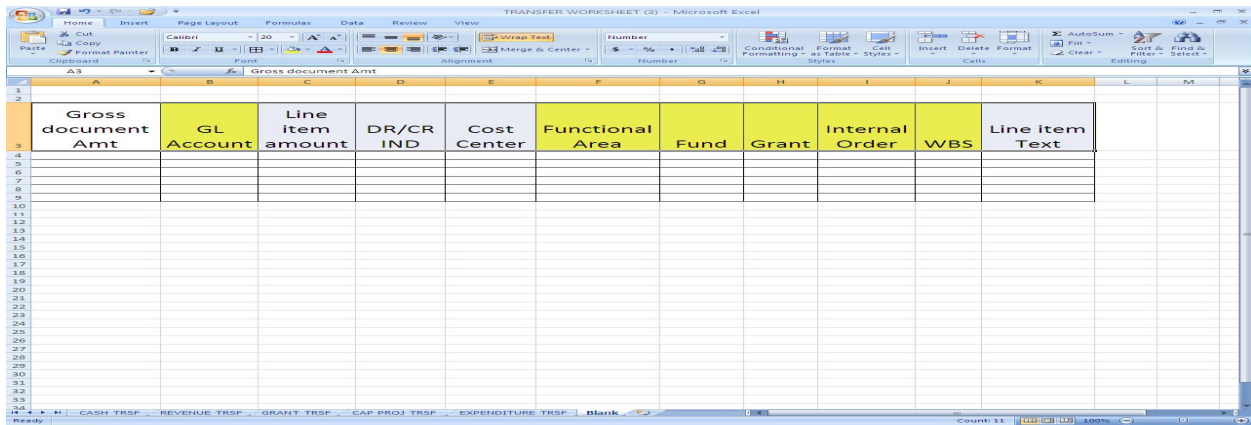


Fig. 1, Blank Template

EXPENDITURES

Fig. 2 demonstrates expenditures for a single BOR cost assignment (high level) being distributed to the appropriate Cost Centers and Functional Areas. Note the transaction must balance by STARS Sub-Fund, STARS Mini-Code and STARS Object code. Functional Areas H730_0000, H730_1234, and H730_WXYZ must share the same STARS Mini-Code for this transaction to balance by STARS Mini-Code.

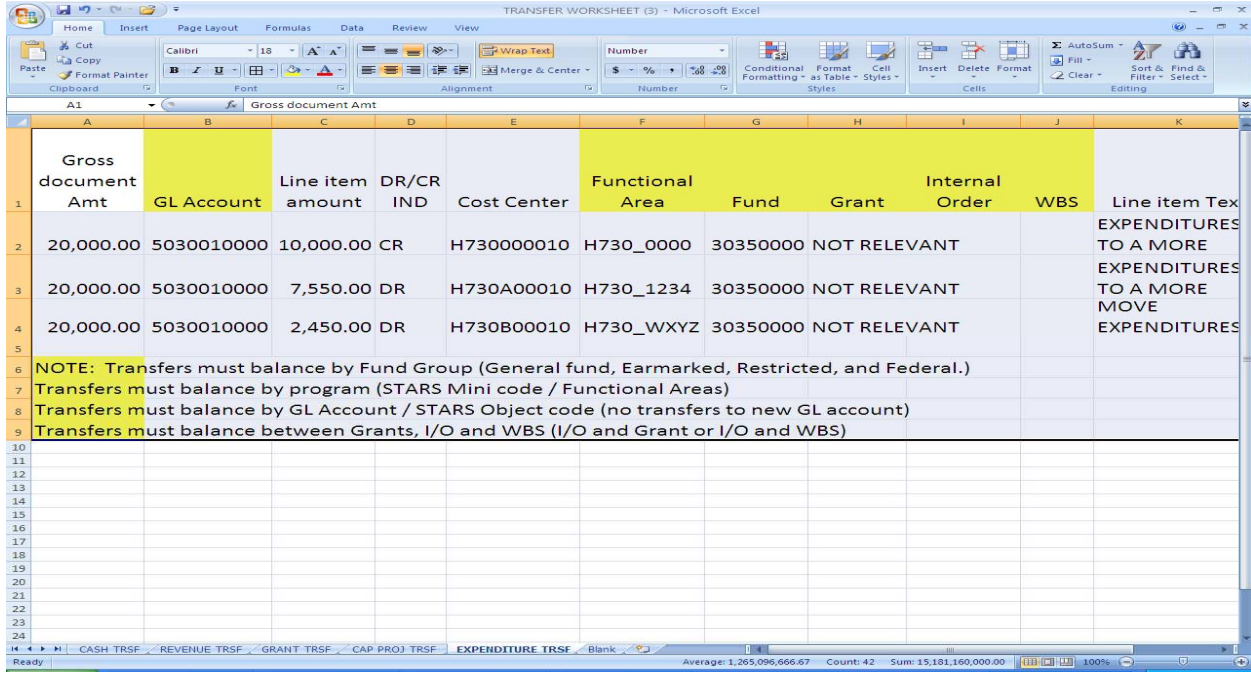
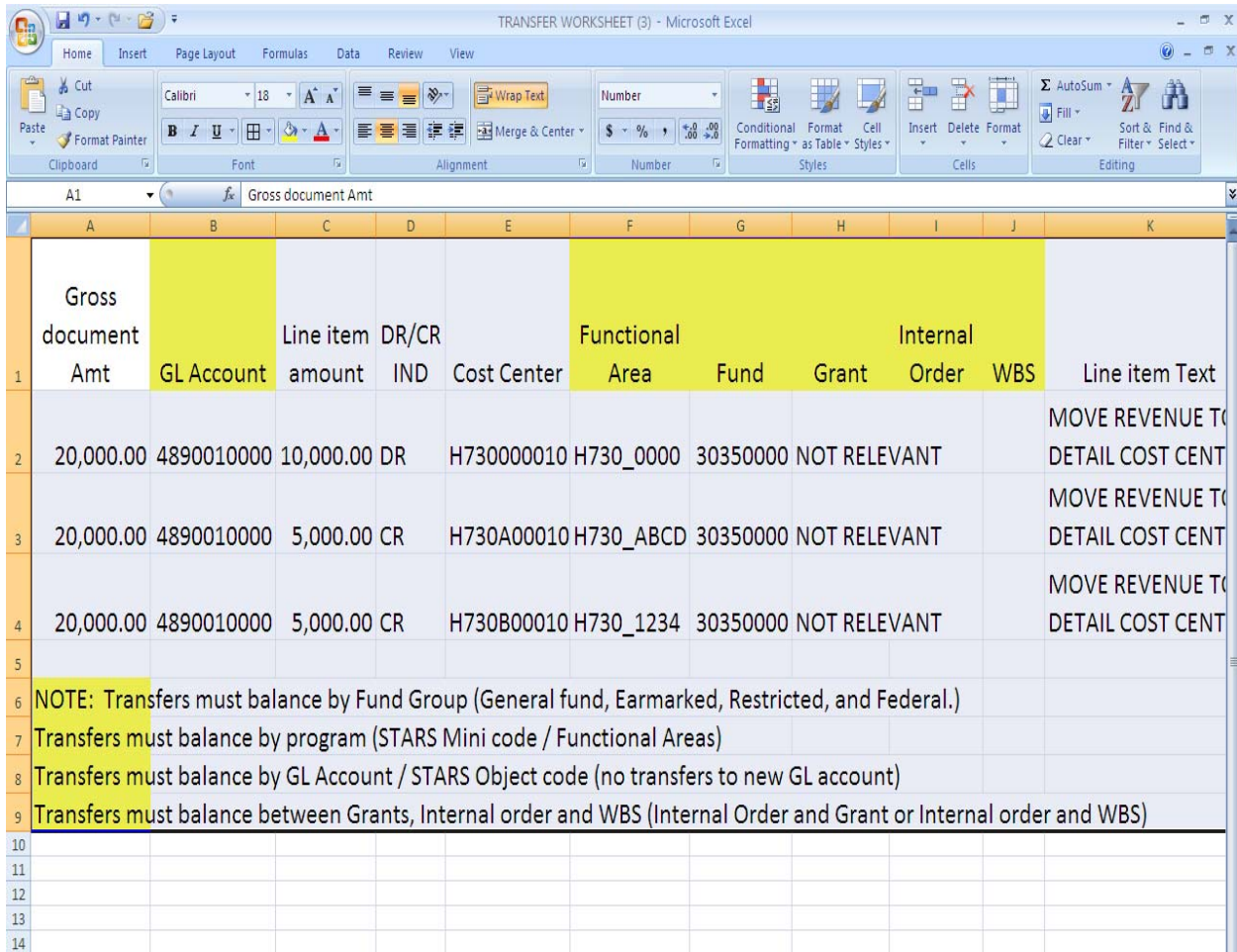


Fig. 2, Journal Entry to distribute expenditures from BOR Cost Center and Functional Area

REVENUES

Fig. 3 demonstrates revenues for a single BOR cost assignment (high level) being distributed to the appropriate Cost Centers and Functional Areas. As above, the transaction must balance by STARS Sub-Fund, STARS Mini-Code and STARS Object code. Functional Areas H730_0000, H730_1234, and H730_WXYZ must share the same STARS Mini-Code for this transaction to balance by STARS Mini-

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	A	B	C	D	E	F	G	H	I	J	K
	Gross document Amt	GL Account	Line item amount	DR/CR IND	Cost Center	Functional Area	Fund	Grant	Internal Order	WBS	Line item Text
1											
2	20,000.00	4890010000	10,000.00	DR	H730000010	H730_0000	30350000	NOT RELEVANT			MOVE REVENUE TO DETAIL COST CENT
3	20,000.00	4890010000	5,000.00	CR	H730A00010	H730_ABCD	30350000	NOT RELEVANT			MOVE REVENUE TO DETAIL COST CENT
4	20,000.00	4890010000	5,000.00	CR	H730B00010	H730_1234	30350000	NOT RELEVANT			MOVE REVENUE TO DETAIL COST CENT
5											
6	NOTE: Transfers must balance by Fund Group (General fund, Earmarked, Restricted, and Federal.)										
7	Transfers must balance by program (STARS Mini code / Functional Areas)										
8	Transfers must balance by GL Account / STARS Object code (no transfers to new GL account)										
9	Transfers must balance between Grants, Internal order and WBS (Internal Order and Grant or Internal order and WBS)										
10											
11											
12											
13											
14											

Fig. 3, Journal Entry to distribute revenues from BOR Cost Center and Functional Area

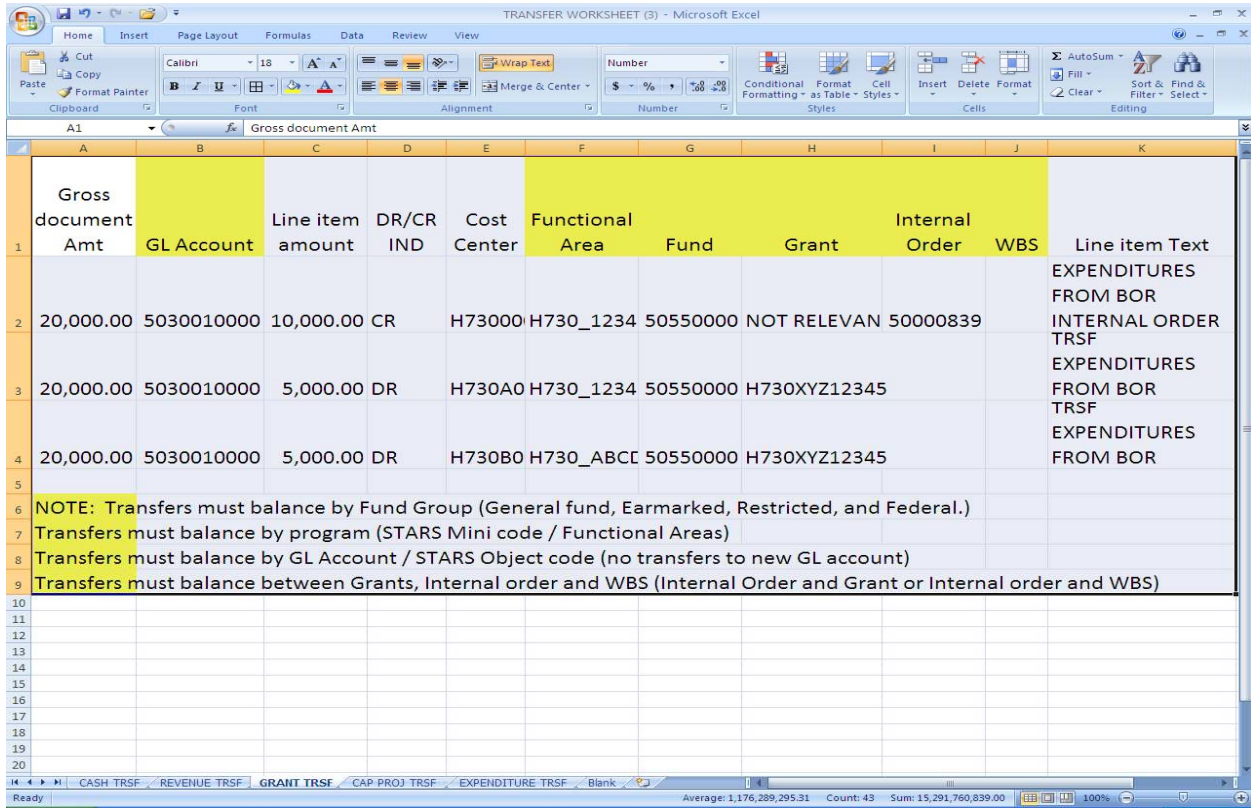
GRANTS

SCEIS grants will have been created prior to the “Freeze” either manually or via an upload template

Grant Revenues and Expenditures

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In Fig. 4 below, expenditures charged to a BOR grant Internal Order are being moved to the corresponding SCEIS grant. The transaction must balance by STARS Sub-Fund, STARS Mini-Code and STARS Object code. The Journal Entry to move the grant revenues and expenditures must also balance between the BOR Internal Order and the grant. Figure 5 below shows an entry to move beginning cash and fund balances to the grant.



	A	B	C	D	E	F	G	H	I	J	K
	Gross document Amt	GL Account	Line item amount	DR/CR IND	Cost Center	Functional Area	Fund	Grant	Internal Order	WBS	Line item Text
1											
2	20,000.00	5030010000	10,000.00	CR	H73000	H730_1234	50550000	NOT RELEVAN	50000839		EXPENDITURES FROM BOR INTERNAL ORDER TRSF
3	20,000.00	5030010000	5,000.00	DR	H730A0	H730_1234	50550000	H730XYZ12345			EXPENDITURES FROM BOR TRSF
4	20,000.00	5030010000	5,000.00	DR	H730B0	H730_ABCC	50550000	H730XYZ12345			EXPENDITURES FROM BOR
5											
6	NOTE: Transfers must balance by Fund Group (General fund, Earmarked, Restricted, and Federal.)										
7	Transfers must balance by program (STARS Mini code / Functional Areas)										
8	Transfers must balance by GL Account / STARS Object code (no transfers to new GL account)										
9	Transfers must balance between Grants, Internal order and WBS (Internal Order and Grant or Internal order and WBS)										
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20											

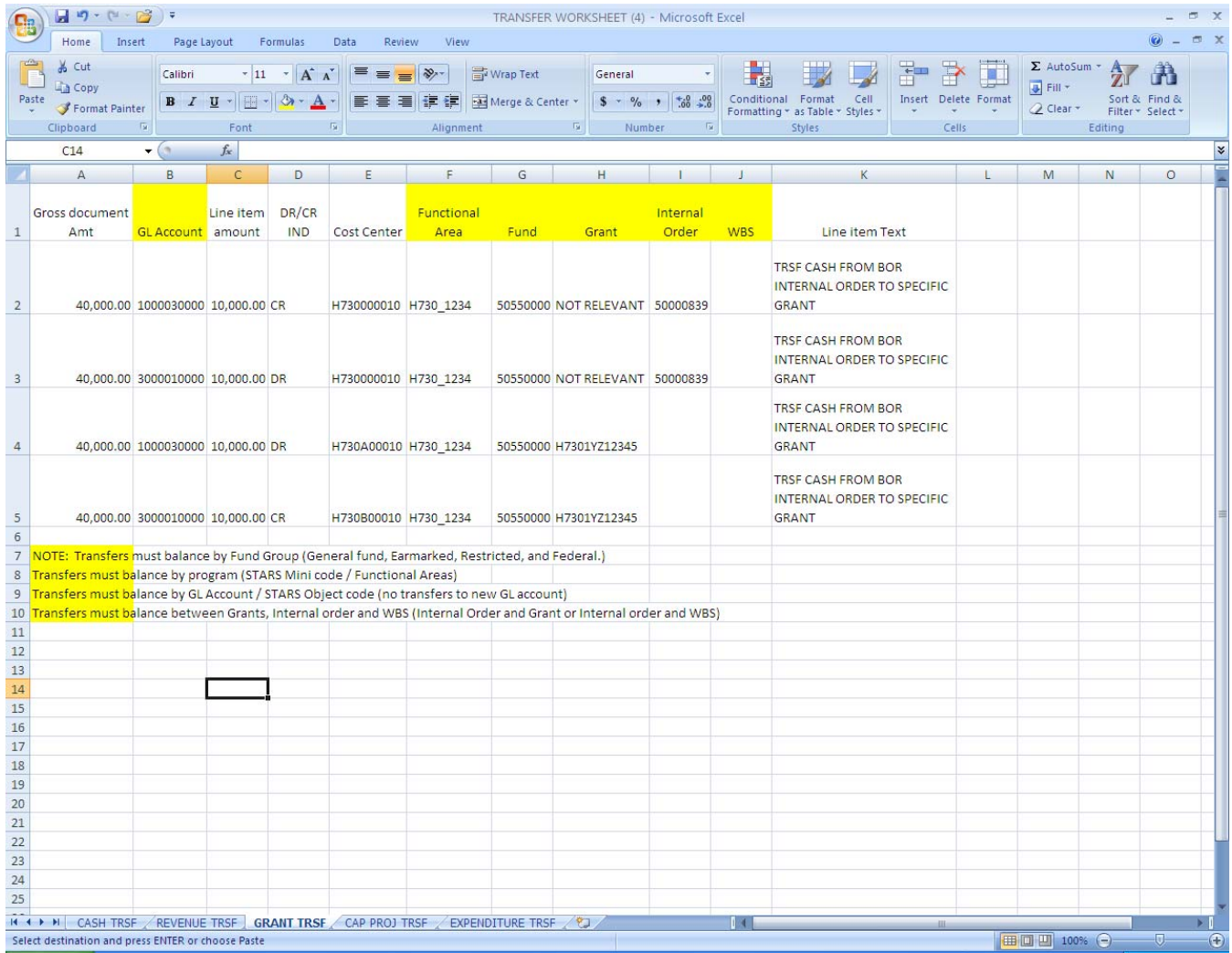
Fig 4, Grant expenditure reclassification

Grant Cash

For each grant, the BOR team posted the STARS FY2010 beginning balance to the corresponding Internal Order. As you reclass revenues and expenditures from the Internal Order the appropriate SCEIS grant, as in Fig. 4 above, the SCEIS system creates the offsetting cash entry. The beginning cash balance must

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also be reclassified from the Internal Order to the SCEIS grant. This beginning cash balance was recorded as Cash, GL# 1000030000, with the offset being to Fund Balance, GL# 3000010000. The entry to reclassify cash from the Internal Order to the SCEIS grant will reverse the BOR entry and record that same entry using the SCEIS grant. See Fig. 5 below.



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Gross document Amt	GL Account	Line item amount	DR/CR IND	Cost Center	Functional Area	Fund	Grant	Internal Order	WBS	Line item Text				
2	40,000.00	1000030000	10,000.00	CR	H730000010	H730_1234	50550000	NOT RELEVANT	50000839		TRSF CASH FROM BOR INTERNAL ORDER TO SPECIFIC GRANT				
3	40,000.00	3000010000	10,000.00	DR	H730000010	H730_1234	50550000	NOT RELEVANT	50000839		TRSF CASH FROM BOR INTERNAL ORDER TO SPECIFIC GRANT				
4	40,000.00	1000030000	10,000.00	DR	H730A00010	H730_1234	50550000	H7301YZ12345			TRSF CASH FROM BOR INTERNAL ORDER TO SPECIFIC GRANT				
5	40,000.00	3000010000	10,000.00	CR	H730B00010	H730_1234	50550000	H7301YZ12345			TRSF CASH FROM BOR INTERNAL ORDER TO SPECIFIC GRANT				
7	NOTE: Transfers must balance by Fund Group (General fund, Earmarked, Restricted, and Federal.)														
8	Transfers must balance by program (STARS Mini code / Functional Areas)														
9	Transfers must balance by GL Account / STARS Object code (no transfers to new GL account)														
10	Transfers must balance between Grants, Internal order and WBS (Internal Order and Grant or Internal order and WBS)														
14															

Fig. 5 Reclass grant cash

CAPITAL PROJECTS

In Fig. 6 below, expenditures charged to a BOR capital project Internal Order are being moved to the corresponding WBS. As with revenues and expenditures, the transaction must balance by STARS Sub-

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Fund, STARS Mini-Code and STARS Object code. The Journal Entry to move the capital project revenues and expenditures must also balance between the BOR Internal Order and the WBS.

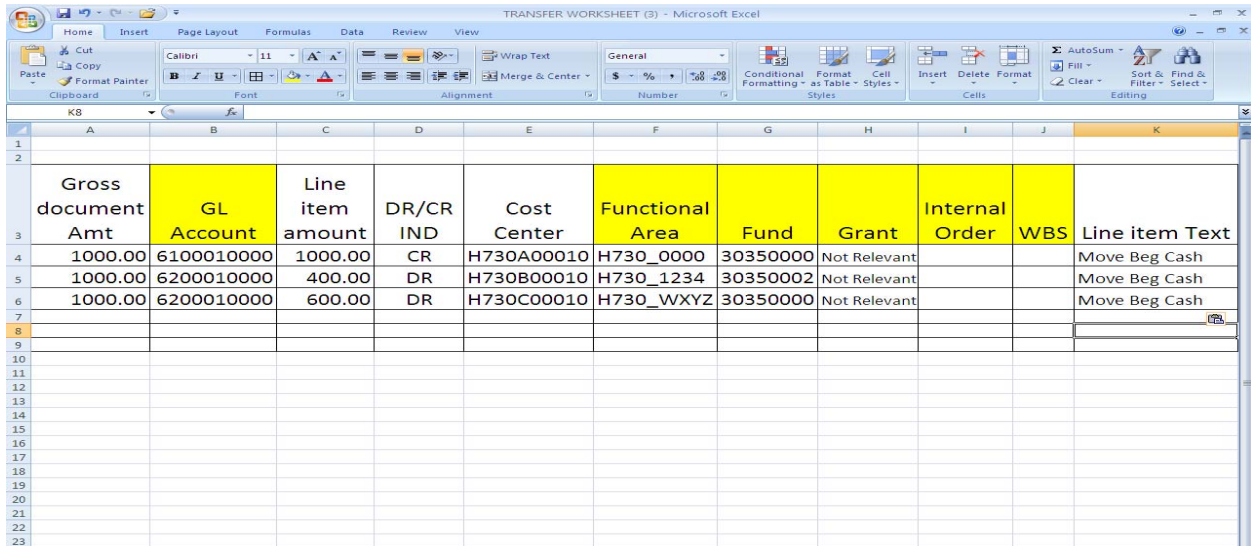
Gross document		Line item	DR/CR		Functional		Internal			
Amt	GL Account	amount	IND	Cost Center	Area	Fund	Grant	Order	WBS	Line item Text
20,000.00	5071210000	10,000.00	CR	H730000010	H730_0000	30438000	NOT RELEVANT	50000839		TRSF EXPENDITURES FROM BOR INTERNAL ORDER TO CAPITAL PROJECT
20,000.00	5071210000	5,000.00	DR	H730A00010	H730_0000	30438000	NOT RELEVANT		C.H730.0001.AA001	TRSF EXPENDITURES FROM BOR INTERNAL ORDER TO CAPITAL PROJECT
20,000.00	5071210000	5,000.00	DR	H730B00010	H730_0000	30438000	NOT RELEVANT		C.H730.0001.AA001	TRSF EXPENDITURES FROM BOR INTERNAL ORDER TO CAPITAL PROJECT
NOTE: Transfers must balance by Fund Group (General fund, Earmarked, Restricted, and Federal.)										
Transfers must balance by program (STARS Mini code / Functional Areas)										
Transfers must balance by GL Account / STARS Object code (no transfers to new GL account)										
Transfers must balance between Grants, Internal order and WBS (Internal Order and Grant or Internal order and WBS)										

Fig. 6, Transfer of capital project expenditures from BOR internal order to project WBS

CASH -Transferring Cash between Funds

Journal Entry Template Instructions

In Fig. 7 below, cash is transferred between funds. This entry is needed where you are dividing one STARS subfund into multiple SCEIS funds. Use the General Ledger accounts **Operating Transfer From** and **Operating Transfer To** when creating this entry. SCEIS will derive the correct cash accounts to post. Note the cash transaction must be balanced by the STARS Sub-Fund.



	A	B	C	D	E	F	G	H	I	J	K
	Gross document Amt	GL Account	Line item amount	DR/CR IND	Cost Center	Functional Area	Fund	Grant	Internal Order	WBS	Line item Text
3	1000.00	6100010000	1000.00	CR	H730A00010	H730_0000	30350000	Not Relevant			Move Beg Cash
4	1000.00	6200010000	400.00	DR	H730B00010	H730_1234	30350002	Not Relevant			Move Beg Cash
5	1000.00	6200010000	600.00	DR	H730C00010	H730_WXYZ	30350000	Not Relevant			Move Beg Cash
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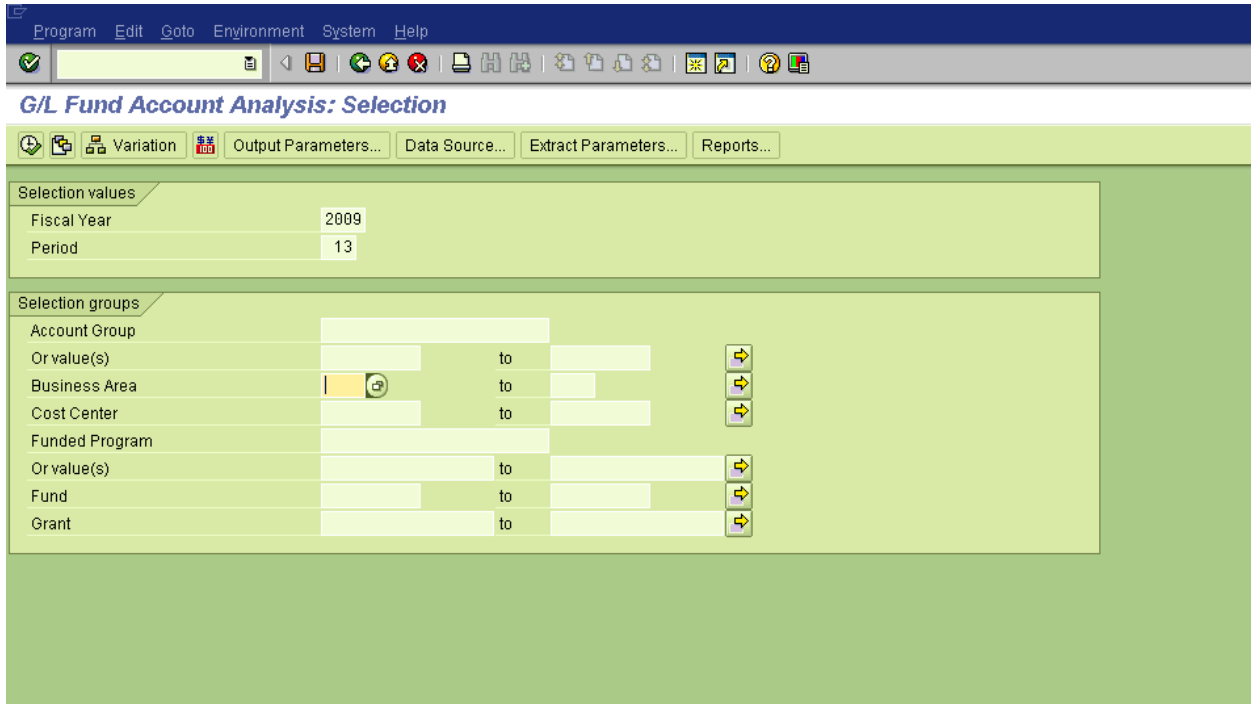
Fig. 7, Transfer of cash between funds

Note: All reclassifying Journal Entries will be using document type "ZZ".

Journal Entry Template Instructions

Reports

ZGLA – This report allows the Agency to view Cash Balances by Business Area, Fund, Grant, and Funded Program. The Fiscal Year will be 2009 and Period 13 so we can bring over the prior year Cash balances. The Cash Accounts the Agency will look at will be those from 1000000000 to 1000040000.



G/L Fund Account Analysis: Selection

Variation Output Parameters... Data Source... Extract Parameters... Reports...

Selection values

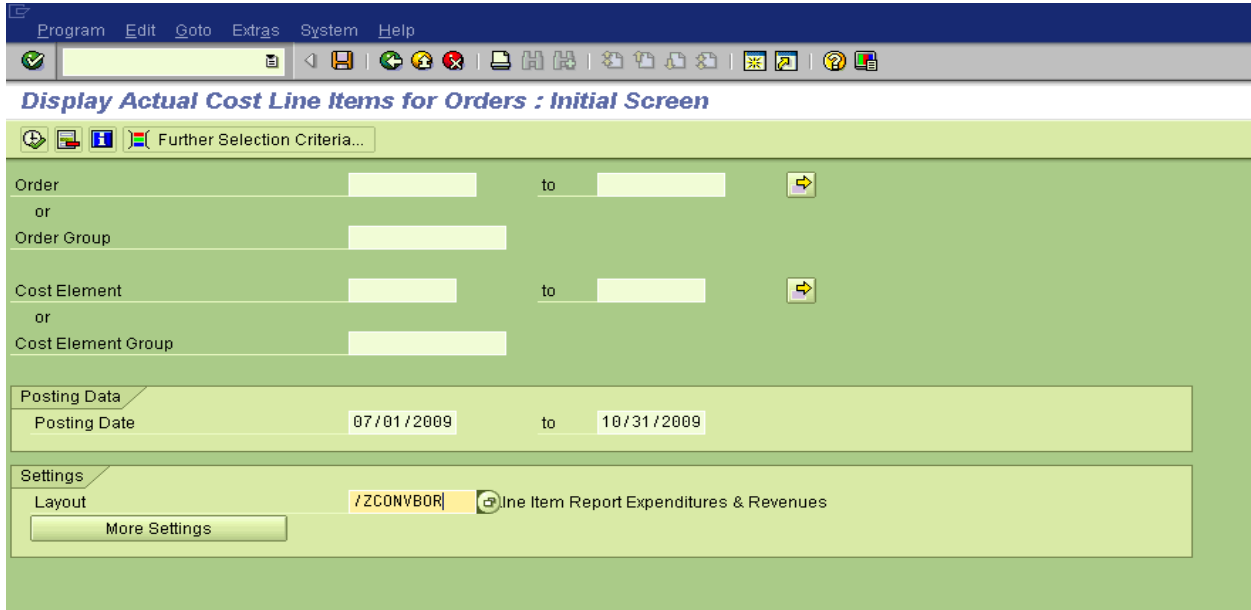
Fiscal Year	2009
Period	13

Selection groups

Account Group		to		
Or value(s)				
Business Area		to		
Cost Center		to		
Funded Program				
Or value(s)				
Fund		to		
Grant		to		

Journal Entry Template Instructions

KOB1 – This report shows all postings to Book of Record Internal Orders during Fiscal Year 2010. It shows all account assignments for Expenses and Revenues posted against these Internal Orders. This report allows Agencies to see which Internal Orders need to be pushed to Grants or WBS Elements and the account assignment for each. Agencies can enter a specific Internal Order or an Internal Order Group to see postings. The layout is set to “/ZCONVBOR” in order to view the Revenues and Expenditures.



KSB1 – This report shows all Revenues and Expenditures for an Agency for Fiscal Year 2010. The layout needs to be set to “/ZCONVLAYOUT” in order to see all Revenues and Expenditures for an Agency.

