

## **As an Approver, what should I be looking for when reviewing GL journals?**

Approvers have a very important role in the review of GL Journals. Approvers are the last set of “eyes” in reviewing all components of a GL journal before it is submitted for processing. Areas that should be looked at by the reviewer include:

- **What is the transaction for?** *The transaction should meet the purpose of UGA’s mission. Transactions charged to grants/contracts should meet the requirements of the award.*
- **Why is this transaction needed?** *The Approver should identify the original source of the transaction being corrected and look for the Journal ID number.*
  - *Journals beginning with “AP”. These are payments made through the Accounts Payable module and should be corrected with an AP Journal VOUCHER.*
  - *Journals beginning with “EXAC”. Corrections for expense reports that have already been paid should be made by submitting your request to the OneSource Service Desk ([onesource@uga.edu](mailto:onesource@uga.edu) or 706-542-0202). The Service Desk will create a case that will route to Accounts Payable for correction. This correction must be made by Central Accounts Payable in the Expense module in the UGA Financial Management System, so this cannot be corrected using a GL Journal.*
  - *Journals beginning with “AR”. These are transactions that have been processed through the Accounts Receivable module. ONLY Cohorts use this module, so any corrections would need to be made with the assistance of the Accounts Receivable team.*
  - *Payroll Journals – To adjust payroll and/or benefits charges from July 2018 to December 2018, units should submit a GL Journal ENTRY that includes the Legacy Payroll Cost Summary Report or another Legacy source that provides the details of the payroll charges being adjusted. The GL Journal ENTRY may be summarized by the chartstring and should include benefits if those charges need to be adjusted. To adjust payroll charges that occur after December 2018, the new OneUSG Connect retro processes need to be used.*
  - *All other Journals that have posted to the general ledger should be corrected through a GL Journal ENTRY.*
- **Is this transaction appropriate?**
  - *The Approver should review the journal to ensure that the correct signs have been used for the account being debited/credited. A helpful aid to determine this is located on the Chart of Accounts Resources page located at: [https://onesource.uga.edu/resources/files/documents/nature\\_account\\_rules.pdf](https://onesource.uga.edu/resources/files/documents/nature_account_rules.pdf)*
  - *All initiators and approvers have the responsibility to ensure:*
    - *transactions occurred and are official University business activities,*
    - *amounts agree to source documentation and documentation is attached to the transaction as appropriate,*
    - *correct chart fields are used and reflect the fund source/use for the transactions,*
    - *adequate funds are available for transactions, and*
    - *transactions are reflected in the appropriate fiscal year.*
  - *As approvers identify errors or omissions, they will work with initiators to make adjustments/corrections prior to approving the transaction.*
- **Is the correct Chartstring being used?** *Look at the Lines tab of the journal entry.*

- Verify that the Fund and Class code combinations are appropriate. Verify that the Fund and Program code combinations are appropriate. Becoming familiar with the Chart of Account Code Structure document will help in this area.  
[https://onesource.uga.edu/resources/files/documents/coa\\_code\\_structure\\_0107.pdf](https://onesource.uga.edu/resources/files/documents/coa_code_structure_0107.pdf)
- Verify the correct Department ID has been used.
- For restricted fund codes, ensure the correct Project ID, Activity and PC Business Unit codes have been used.
- Verify the proper revenue and expense accounts have been used.
  - Become familiar with the new Chart of Accounts located at:  
[https://onesource.uga.edu/resources/chart\\_of\\_accounts/](https://onesource.uga.edu/resources/chart_of_accounts/) OR  
[https://www.usg.edu/business\\_procedures\\_manual/section2/](https://www.usg.edu/business_procedures_manual/section2/)
- Verify other codes have been correctly applied (ChartField1, Unit, etc.)
- **Is there adequate supporting documentation attached to the GL Journal entry?** Look at the Header tab of the journal for review of this vital information.
  - Read the “Long Description” to get a clear idea/understanding of what you expect the journal entry to be doing.
  - Open the “Attachments” to review and compare to the actual entry on the “Lines” tab. The attached documents should agree with the entry being made.
    - Intra-university charges (tickets) – the invoice amount should equal the revenue account being “credited”. Ensure the department being charged for the good/service has received the good/service.
    - Reversing a previous transaction – there should be supporting documentation to show where the original transaction posted.
      - Ensure original document number is identified.
      - Provide a copy of GL query showing what transaction is being corrected. If no support, the Approver should use UGA\_GL\_LEDGER\_DETAIL query to verify this information.
      - The chartstring being reversed should be made EXACTLY as originally posted. (Use UGA\_GL\_LEDGER\_DETAIL to check this)
      - When moving the expense to another Department, ensure that the SAME expense account has been both debited and credited.
      - The supporting documentation should add up to the amounts being reversed or charged.
- **The Review/Approval process should be timely.** Approvers should be checking their approval queues daily. Waiting to approve on a weekly basis can slow up the flow of approval/processing and create a backlog, not just for the Approver, but for others on down the line. Approvers should make the review/approval of journals a priority.
- **Be open to asking questions.** If the journal doesn’t make sense, the signs appear to be wrong, the department number isn’t correct or you just don’t understand why the journal is being made, don’t hesitate to contact the initiator to ask additional questions. That’s part of your role as an Approver.
- **Take ownership of your review and approval.** Once you approve the journal, you are indicating that you agree with the transaction being created. You are confirming that, to the best of your knowledge, the transaction is appropriate, accurately classified with correct chartfields and

*complete with respect to substantiating documentation. You should NEVER approve a transaction because someone before you has approved it. The approval step is not a rubber stamp where approval is automatically given without proper consideration.*

There is additional guidance on the OneSource website for Approvers under the “Financial Review and Analysis” Resources webpage.