The following journal types are processed and posted to the General Ledger on a monthly basis. Pre-approved PRISM users may process certain journals online. Others must submit paper entries to Financial Record Services – 200 ATWOD unless otherwise instructed. Forms that are illegible or lacking sufficient documentation will be returned to the preparer. The form submission deadline is the first working day of each month at 5:00 p.m. (NOTE: The submission deadline for June transactions is 12:00 noon the first working day of July.)

Cash Receipts

- The purpose of this journal type is to process and record cash, checks, money orders, e-checks, lockbox, and credit card payments received by University of Pittsburgh departments for deposit and credit to University revenue and expense accounts.

- **Cash Receipts (DD)** is a journal entry used by University of Pittsburgh departments, including Regional Campuses, who utilize a direct deposit service to record the receipt of cash, checks, e-checks, money orders, credit card, or lockbox to the appropriate University bank account and to credit revenue (or expense if a non-revenue related refund) in their departmental account(s). Departments that do not generate on-line Cash Reports must deliver journal entries and the required support documents to General Accounting – 3700 CL for approval and processing.

- **Cash Receipts (CRX)** is a journal entry used by departments who **DO NOT** utilize a direct deposit service to record the receipt of cash, checks, e-checks, money orders, credit card, or lockbox to the appropriate University bank account and to credit revenue, accounts receivable, (or expense if a non-revenue related refund) in their departmental account(s). These journal entries, along with the corresponding cash and checks and required support documents, must be delivered to the Student Payment Center – G7 Thackeray for approval and processing.

**NOTE:** Gift receipts should not be commingled with other receipts. These receipts should be delivered to Institutional Advancement – 300 Craig Hall.
Non-Salary Cost Transfer (NSCT)*

☐ The purpose of this journal type is to:

1. Correct a transaction that has been posted to an incorrect entity, department, subcode, purpose or reference; or

2. Redistribute posted non-IDC transactions from one department account to a department within the same area, e.g., P-Card redistribution.

   ▪ The original transaction MUST NOT be recorded in a compensation subcode (5000 through 5999).

   ▪ If the entry involves a sponsored project, Entity 05 or Entity 04 – Purpose 3XXXX – Research Development Fund (RDF) account, it then must be processed as a NSCTR (see next item).

   ▪ The correcting journal entry must be accompanied by a Level Report or an Account Analysis Report that includes the original transaction.

   ▪ If the correction is made within the same fiscal year as the original transaction use the subcode affected on the original transaction.

      o If the correction is made in a subsequent year, do not use the subcode affected on the original transaction, rather use subcode 826X on both the debit and credit sides of the transaction and process it as a journal entry. Deliver the form and supporting documents to General Accounting – 3700 CL for review.

      o If the transaction involves an Entity 09 account, use subcode 8100 on both the debit and credit sides of the entry. Deliver the form and supporting documents to General Accounting – 3700 CL for review.

   ▪ If the correction includes a department or subcode outside of predefined PRISM access, the entry must be processed on paper.

Non-Salary Cost Transfer - Research (NSCTR)

☐ The purpose of this journal type is to correct a transaction that has been posted to an incorrect entity, department, subcode, purpose 3XXXX only, project, or reference or to redistribute posted non-IDC transactions from one department to another within the same area, e.g., P-Card redistribution, that involve a sponsored project (Entity 05 Project or Entity 04-Purpose 3XXXX – Research Development Fund (RDF) account.)

   ▪ The original transaction MUST NOT be in a compensation subcode (5000 through 5999). The correcting journal entry must be accompanied by a Level Report or an Account Analysis Report that includes the original transaction, a detailed explanation as to why the transfer is necessary. The correcting entry and supporting documents must be delivered to the Research and Cost Accounting Department – 3100 CL only if entries are between departments.
Non-Salary Cost Transfer - Research (NSCTR) – Cont.

- Departments are to do NSCTR entries online. A detailed record including the level report, an explanation and any other documentation supporting the entry must be on file at the department for purposes of audit.

- All departments must read and follow the Budget and Controller financial guideline on the Policy and Procedures Website for Cost Transfers. The address is http://www.pitt.edu/HOME/PP/pp_handbooks.html#costtransfers.

Interdepartmental Charge (IDC)

- This journal type is used by approved cost centers and other operational units to charge (debit) expenses to other University departments on a recurring basis for goods and services rendered and to record (credit) authorized cost recovery and interdepartmental subcodes. (See IDC Policy and Procedures)

  - IDC entries must contain an authorized two-digit or three-digit IDC code along with the associated authorized IDC department name in the reference field of the journal entry form.

  NOTE: Approved IDC activity that is infrequent in nature should be processed as a journal entry

Journal Entry (JE)

- The purpose of this journal type is to record all other regular manual journal entries not included above, such as:

  - Account write offs or balance transfers
  - Account funding transfers
  - One time charges
  - Approved IDC activity that is infrequent nature

All journal entries, processed by departments other than the Budget and Controller Area, Regional Campuses, and the School of Medicine, containing subcodes 8210 or 826X must be processed on paper and delivered to the General Accounting Department – 3700 CL for approval and processing.

All entries containing subcode 8220 must be processed on paper and delivered to the Budget and Financial Reporting Department – 2502 CL for approval and processing.

All others should be delivered directly to Financial Record Services – 200 ATWOD.

- This journal type is also used by the Budget & Controller Area and by certain authorized departments to create a new business transaction, e.g., year-end accruals and deferrals; transfers (821x, 8220, and 826x); funding; and entries required by the Federal Accounting Standards Board (FASB).
The purpose of this journal type has not yet been established. It is not currently available for use.

1The only exception is subcode 5880 (compensation cost recovery) which is not used by the Payroll department and therefore may be used in a NSCT or NSCTR entry.

2Common Misuse of Subcodes