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## Procedure: Backup Documentation for Sponsored Journals

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### Background

Sponsored journals must be justified and documented more thoroughly than non-sponsored journals due to possible audit by sponsors and to assist the transmitter/approver in quickly understanding the journal. Therefore, **backup documentation must be uploaded into Wasabi for every sponsored journal.**

### How to Attach Backup Documentation in Wasabi

This is accomplished using the Attach button at the bottom of the G/L journal transaction screen:

The screenshot shows the 'G/L Journal' module in Wasabi. The form includes fields for Journal ID (SPH38000L4MDKTL), Status (E: Entered but not Transmitted), Type (Journal Entries - Clerical (Adjustment)), Effective Date (04/22/2020), Created Date (04/22/2020), Modified Date (04/22/2020), Transmitted (//), and Processed (//). There are also fields for Original Transaction ID, Date, HUIDs, Modified by, Requestor, Approver, Creator, Transmitter, Control Total (0.00), Description, and Notes. At the bottom, there are buttons for Save, Import, Clone, Delete, Print, Attach (circled in red), Notify, and Discard.

Figure 1: Screenshot of the G/L Journal module in Wasabi with a red circle around the "Attach" button, to demonstrate that the text will appear green, after backup documentation has been attached to a journal.

Once the backup is attached, the word “Attach” on the button will be **green**.

## Backup Requirements for Journal Types

### **All sponsored journals must include:**

- A recently ran transaction listing (TL) of the account to be credited showing the items to be credited (Tip: running the TL within the last few days is ideal and ensures you are working with the most accurate data.)
- Written justification for why the journal is being done, why it belongs on the account to be debited and if the account has the funds available to absorb the debit. Add this justification to bottom of TL. Be brief but specific: you are writing this justification for auditors.

### **For the following, additional documentation is needed:**

- Non-salary journals: the original invoice or receipt for purchased goods or services, other documentation of purchase or cost allocation methodology (split coding) unless the invoices/receipts have been processed through B2P and Concur (meaning the receipt is locatable in Harvard systems) and then reference the B2P req/PO/PR # or Concur report ID in your justification
- Journal of a prior journal: the Wasabi Transmission Register and the backup of the original journal
- Sponsored to non-sponsored transfers: It is best practice to discuss transfer of sponsored expenses to non-sponsored funds with the faculty member and your supervisor prior to the journal.

## Requirements for Each Type of Backup Document

### **The Transaction Listing**

The Transaction Listing All (TL) from HART is necessary to show proof of the original transaction and provide audit information. Tips for an acceptable TL:

- Excel version can be used but must be converted to PDF before uploading to Wasabi.
- Ensure you are working from a recently run TL, because something else might have hit recently.
- Run the TL up to the current date to show any journals you may need to factor in when determining amounts to journal.
- Pare the transactions shown to just the lines being modified by the journal. If you can't do so, highlight the lines being modified. Excel versions of the TL make this easier.
- The TL must have the following columns at a minimum, not necessarily in this order:
  - Default columns:

- All sections of the account string, including object
- Effective date
- Amount
- Line description
- HUID (for payroll, P-Card and Concur transactions)
- HUID name (for payroll, P-Card and Concur transactions)
- AP - Vendor Name (for non-payroll transactions)
- AP – Payables Purchase Order Number (for HCOM transactions, contains the PR or PO number)
- Journal header (includes Wasabi journal number)
- Additional columns to add (must right click on any column and select via Include Column):

<b>Expense Type to be Journalled</b>	<b>Reasonable Transaction ID</b>
Salary	Original ID field (HART) HUID (HART) Batch Number* (HART)
Reversal JVs	Original JV number (automatically populated by Wasabi)
Concur Expenses (eg, travel/business meals)	Concur Report ID (HART) Batch Number (HART)
Buy2Pay Expenses (eg, vendor & sub-contract invoices/non-employee reimbursements/equipment)	PR Number (HART) Batch Number (HART)

*\*Batch Number: utilize the last 8 digits of this field in HART*

### **Additional Approvals**

Additional approval backup is required in the following situations:

- Sponsored to non-sponsored: When the journal is moving funds to a non-sponsored account, such as discretionary accounts, the owner of the account to be debited should approve or be notified of the journal via email clearly explaining the reason for the move and the amount.
- One sponsored fund to another: PI approval or notification is necessary to move anything other than routine supply allocations.
- Changes of effort: Provide documentation from PI regarding effort level or effort changes for the individual whose salary is being journalled. This can be a notification email to or approval email from the PI, salary/effort spreadsheet or meeting notes.
- If the journal is CT Exempt, please provide an explanation why it is exempt in the Notes box in Wasabi. The Notes box is now shown on the printed version of the Draft Journal.

### Original Receipt or Invoice

This can be obtained from Buy-to-Pay (B2P) or Concur, as the systems save images of these documents, if uploaded. If a receipt or invoice is not available or applicable, a screenshot or cost allocation methodology (for distributing bulk purchases) is appropriate.

### Justification and Methodology

Provide a clear and concise summary of why the charge must be moved from its original account to the new account. Please consult with your supervisor if you have questions or concerns regarding this summary.

Show how you arrived at the amount(s) to be moved.

- For allocations across multiple grants/accounts (for example, supplies) show the consistently applied methodology used to determine the allocations. It is helpful to have a document prepared that can be used regularly for these types of allocations to prove consistency.
- For journals moving salary, show how you arrived at the % effort to be moved.
- Check that the receiving account won't be overspent. Wasabi provides warnings upon saving the journal, please review these carefully prior to transmission.
- If the cost transfer is exempt, explain what criterion in the policy makes it exempt.

### Revision History

4/18/23	Procedure published
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