



Monthly General Ledger (GL) Reconciliation Procedure

Purpose	2
Policy or Other Underlying Requirements	2
Definitions	2
Documentation	2
Responsibilities	3
Alternates	3
Finding GL Reconciliation Data in UBI	3
<i>GL_Cash_Balance_Summary module in UBI</i>	<i>3</i>
<i>GL_Details_Recon module in UBI</i>	<i>7</i>
<i>GL_Details-Current module in UBI</i>	<i>11</i>
<i>GL Reconciliation Certification in UBI</i>	<i>13</i>
Preparer Procedure	16
<i>Gather and Review Information</i>	<i>16</i>
<i>Review Cash Balances</i>	<i>16</i>
<i>Review Gift/Endow Transactions in GL Details – Current Module</i>	<i>18</i>
<i>Review GL Detail Transactions</i>	<i>19</i>
<i>Print and Sign GL Recon Certification Page</i>	<i>19</i>
<i>No GL Recon Certification Page</i>	<i>20</i>
Approver Procedure	20
<i>Review Cash Balances</i>	<i>20</i>
<i>Review GL Detail Transactions</i>	<i>21</i>
<i>Sign GL Recon Certification Page</i>	<i>21</i>
Resources	22
<i>ReconUVA website</i>	<i>22</i>
<i>GL Reconciliation Checklist – GL Details Recon Module</i>	<i>22</i>
<i>Training</i>	<i>22</i>
<i>UBI Community</i>	<i>22</i>
Other	22

Purpose

In accordance with University Policy [FIN – 023: Reconciling Departmental Accounting Records](#), Units must reconcile their Revenue Projects and Expenditure Projects no later than 30 calendar days after the end of the month.

This procedure provides guidance for the review and certification of transactions processed against revenue and clearing projects administered through the Integrated System General Ledger module (GL).

The purpose of the monthly review is to identify and correct mistakes in a timely manner. Any unusual transactions should be reported promptly to the appropriate dean, department head, or central financial office.

Additionally, University Policy [FIN – 033: Monitoring Cash Balances and Resolving Deficits in Revenue Projects](#) requires departments to monitor revenue project balances to ensure that the cash balance is zero or greater before commitments. Without prior authorization, a deficit cash balance in a revenue project or parent is expressly prohibited.

This procedure excludes the monthly review of Project and Award expenditures (See [Monthly Grants Accounting \(GA\) Reconciliation Procedure](#)).

Policy or Other Underlying Requirements

[FIN – 023: Reconciling Departmental Accounting Records](#)

[FIN – 033: Monitoring Cash Balances and Resolving Deficits in Revenue Projects](#)

[University Business Intelligence \(UBI\)](#) - Access to UBI is required to complete the General Ledger Reconciliation procedure.

Definitions

Reconciliation: A systematic review of accounts against source documents to verify that all charges are accurate and appropriate, and to identify expected transactions that have not yet occurred.

Cash Balance: Cash position for a revenue project, which can be either positive or negative. It is calculated as revenue + expense + net change in assets and liabilities. In the Integrated System, a negative amount = positive cash balance (not a deficit).

Documentation

Departments and activities must maintain files that are sufficient to support the accuracy and completeness of data entered into the financial modules of the University's Integrated System including departmental records related to deposits or transfers.

This documentation must be retained by the department in accordance with guidelines specified by the [University Records Management Office](#) to satisfy University, state and federal audit requirements, as well as state and federal records retention requirements.

Responsibilities

Preparer

The Preparer, named the Fiscal Contact in the Integrated System, is responsible for reviewing each transaction (deposit or transfer journal entry) posted to a GL account string in the University's Integrated System to ensure its accuracy, and to ensure that sufficient source documentation is available.

Approver

The Approver, named the Project Approver or Project Manager in the Integrated System, is responsible for verifying the legitimacy, appropriateness, and necessity of transactions recorded in the GL module of the University's Integrated System.

The same individual cannot be both the Preparer and the Approver.

Alternates

An alternate user may be assigned to facilitate reconciliation of your projects. **The alternate user must be knowledgeable of the relevant policies, procedures, and guidelines for reconciling departmental records.** The assignment of an alternate user does not alleviate the fiscal responsibility of the Person of Record.

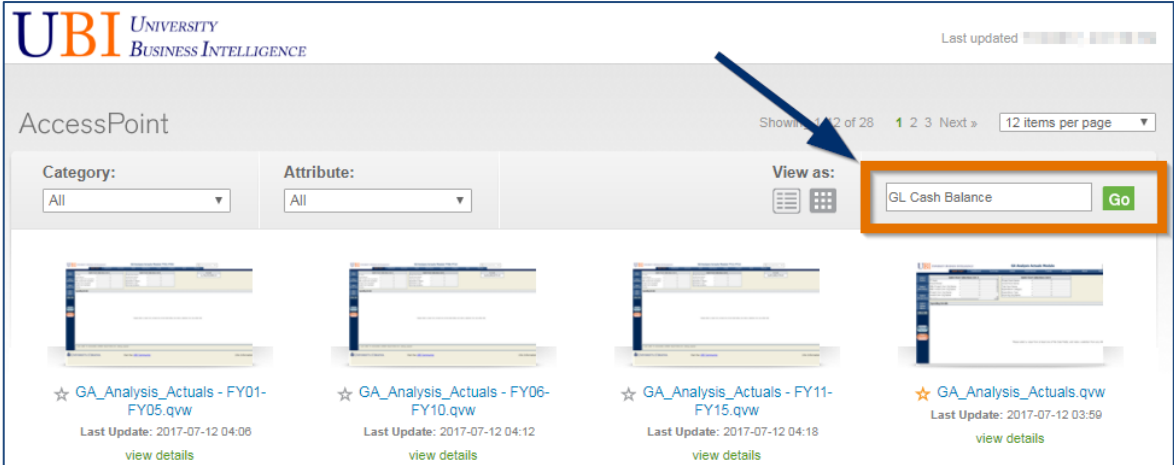
A written record of the alternate assignment must be kept with the reconciliation documentation. It must include a list of the projects, date range, and names and signatures of the Person of Record and the alternate.

[General Ledger Reconciliation Alternate Assignment Form](#)

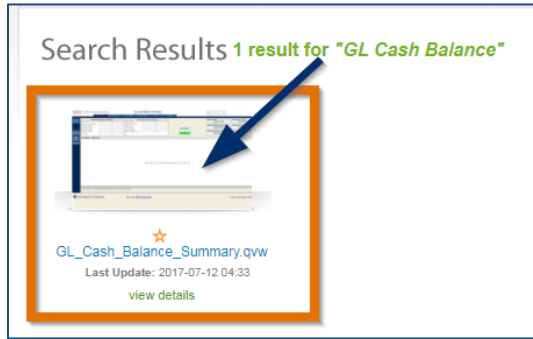
Finding GL Reconciliation Data in UBI

GL_Cash_Balance_Summary module in UBI

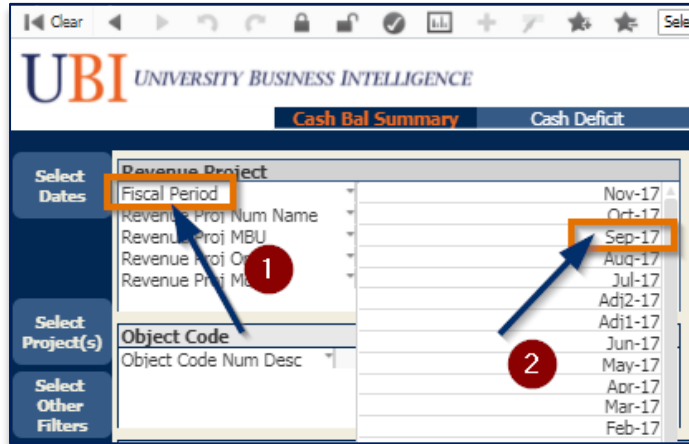
Departments with one Preparer and one Approver

Step	Action
1.	Access UBI: a) Go to ubi.virginia.edu. b) Click UBI LOGON. c) Log on to the UBI AccessPoint.
2.	Search for GL Cash Balance and press Go. 

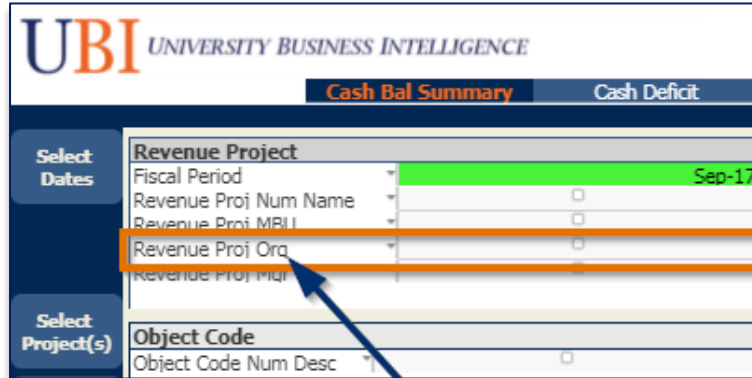
3. Click the GL_Cash_Balance_Summary.qvw thumbnail.



4. Choose the Fiscal Period.



5. Choose the Revenue Project Org.



Note: Click on the field name and either type your org number or type the org name. Press Enter or select your org from the list that appears.

Cash Balance Summary for departments with one Preparer and one Approver.

UNIVERSITY BUSINESS INTELLIGENCE **GL Cash Balance Summary**

Cash Bal Summary | Cash Deficit | Auth Deficit | Compare Periods | About | MySheet

Revenue Project: Fiscal Period (Sep-17), Revenue Proj Num Name, Revenue Proj MBU (AS-College of Arts & Sciences), Revenue Proj Org (31670 AS-Astronomy), Revenue Proj Mar

Object Code: Object Code Num Desc

Entity/ State Agency: Entity Code, Award State Agency Code, Amt Type

GA Details: Yes (No), No (Yes)

GL Details: Yes (No), No (Yes)

Month to Date: 27,016.96

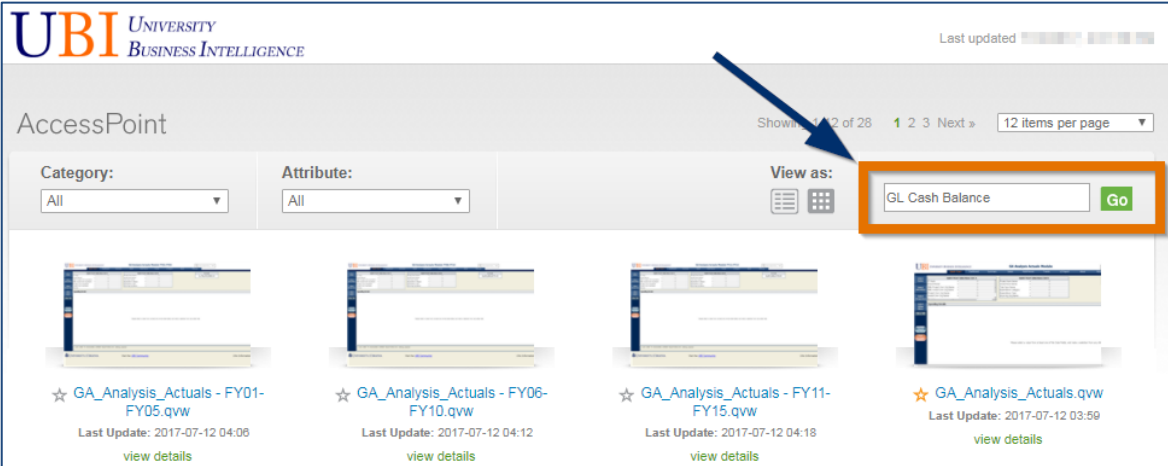
PJTD Cash Before Commits: -1,774,147.59

PJTD Cash After Commits: -1,057,266.79

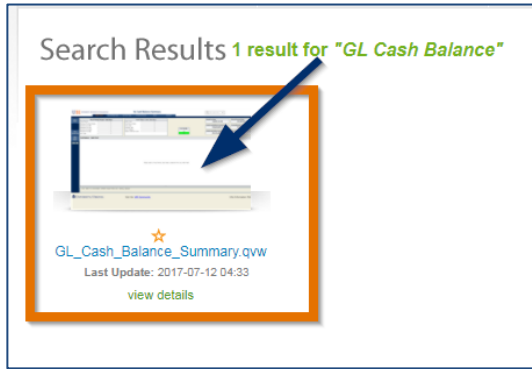
Cash Balance Report: Period Displayed (Sep-17)

Revenue Proj Num Name	Fund Type	Revenue Proj Org	Amt Type	Fund Source D...	Account	Account Desc	Fiscal Period	MonthTD	FYTD	PJTD BEFORE Commits	Commitme
102538 AS-ASTR Conf Seminar Lect	Operational	31670 AS- Astronomy	GL Revenue	1115 Current	4000	Revenue	Sep-17	0.00	0.00	-9,500.00	
				Funds - Un...	4000	Revenue	Sep-17	0.00	0.00	-29,741.33	
				1165 Current	LS00146	Astronomy Conference	Sep-17	0.00	0.00	37,735.06	
				Funds - Un...							
Total							0.00	0.00	-1,506.27		
Total							0.00	0.00	-1,506.27		
102539 AS-ASTR Observatory Residence	Operational	31670 AS- Astronomy	GL Revenue	1165 Current	4000	Revenue	Sep-17	0.00	0.00	-3,736.29	
				Funds - Un...							
Total							0.00	0.00	-3,736.29		
Total							0.00	0.00	-3,736.29		
				1040 Current	4000	Revenue	Sep-17	-3,657.13	-19,462.93	-1,056,130.39	
				Funds - Un...							
				1041 Current	4000	Revenue	Sep-17	0.00	0.00	-4,441.66	

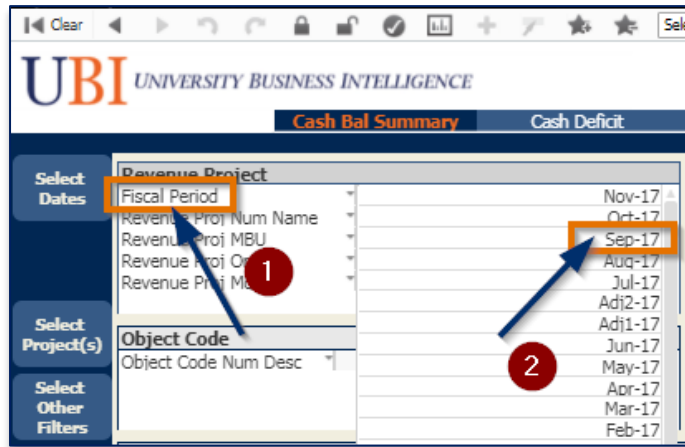
Departments with MORE than one Preparer and one Approver

Step	Action
1.	<p>Access UBI:</p> <ol style="list-style-type: none"> Go to ubi.virginia.edu. Click UBI LOGON. Log on to the UBI AccessPoint.
2.	<p>Search for GL Cash Balance and press Go.</p> 

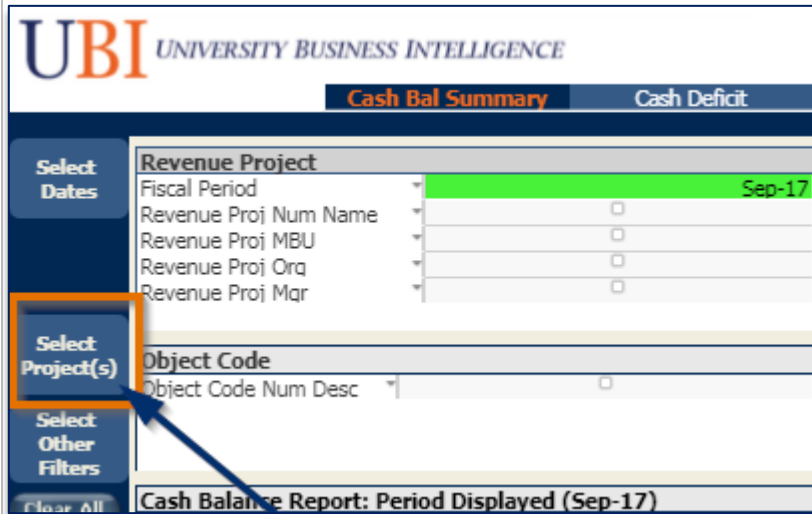
4. Click the GL_Cash_Balance_Summary.qvw thumbnail.



5. Choose the Fiscal Period.



6. Click the Select Project(s) pane.



7.

Choose Project Fiscal Contact, Project Approver or Project Mgr, & Org(s). Click GO.

UNIVERSITY BUSINESS INTELLIGENCE **GL Cash Balance Summary**

Cash Bal Summary | Cash Deficit | Auth Deficit | Compare Periods | About | MySheet

Revenue Project Selections

Revenue Proj Num Name | Revenue Project MBU | Project Org MBU

Revenue Proj Child Num Name | Revenue Project Mgr | Revenue Proj Closed Dt | Project Org Department

Rev Proj Parent Num Name | Revenue Project Org | Revenue Proj Status | Project Contacts

Cash Balance Summary for Department with MORE than one Preparer and one Approver.

UNIVERSITY BUSINESS INTELLIGENCE **GL Cash Balance Summary**

Cash Bal Summary | Cash Deficit | Auth Deficit | Compare Periods | About | MySheet

Revenue Project

Fiscal Period: Sep-17

Revenue Proj Num Name: AS-College of Arts & Sciences

Revenue Proj MBU: 31670 AS-Astronomy

Revenue Proj Org: 31670 AS-Astronomy

Object Code

Entity/ State Agency

Cash Balance Report: Period Displayed (Sep-17)

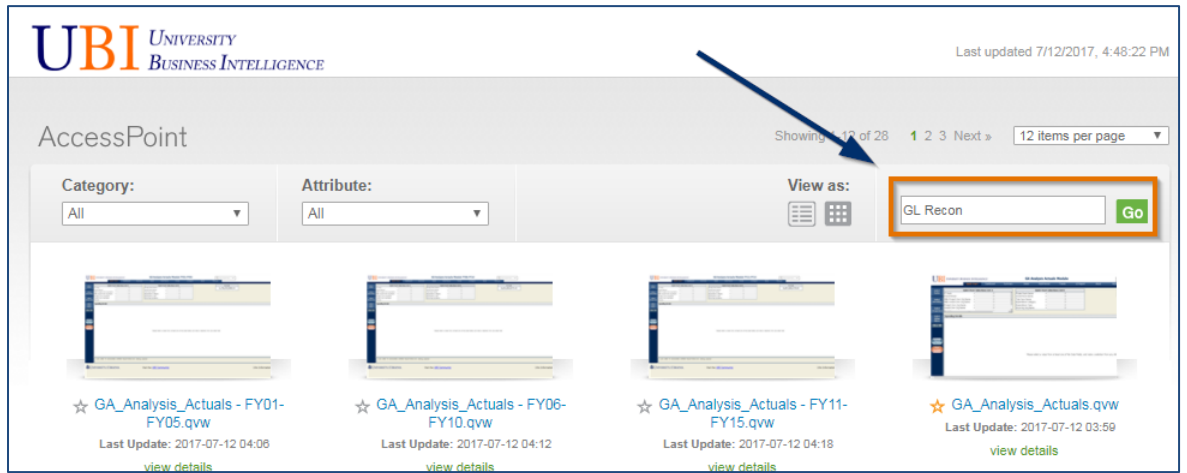
Revenue Proj Num Name	Fund Type	Revenue Proj Org	Amt Type	Fund Source D...	Account	Account Desc	Fiscal Period	MonthTD	FYTD	PJTD BEFORE Commits
102538 AS-ASTR Conf Seminar Lect	Operational	31670 AS-Astronomy	GL Revenue	1115 Current Funds - Un...	4000	Revenue	Sep-17	0.00	0.00	-9,500.00
				1165 Current Funds - Un...	4000	Revenue	Sep-17	0.00	0.00	-29,741.33
			GA Disbursements	1165 Current Funds - Un...	LS00146	Astronomy Conference	Sep-17	0.00	0.00	37,735.06
Total								0.00	0.00	-1,506.27
Total								0.00	0.00	-1,506.27

GL_Details_Recon module in UBI

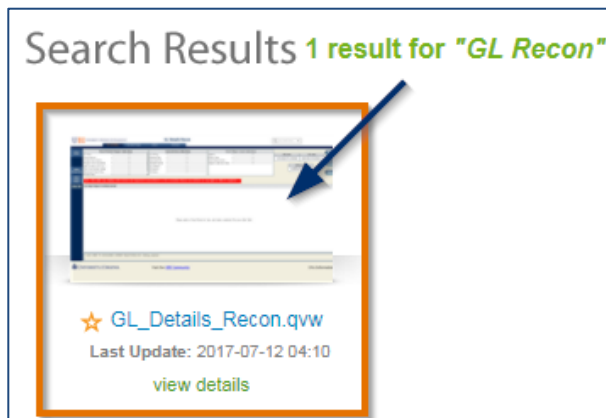
Departments with one Preparer and one Approver

Step	Action
1.	<p>Access UBI:</p> <p>a) Go to ubi.virginia.edu.</p> <p>b) Click UBI LOGON.</p> <p>c) Log on to the UBI AccessPoint.</p>

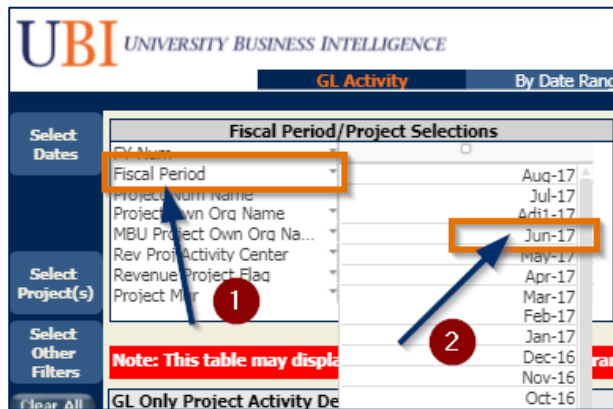
2. Search for GL Recon and press Go.



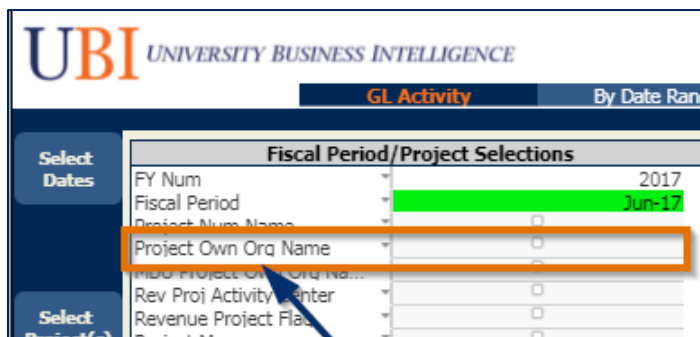
3. Click the GL_Details_Recon.qvw thumbnail.



4. Choose the Fiscal Period.



5. Choose the Project Own Org Name.



Note: Click on the field name and either type your org number or type the org name.

GL Details Recon Data for departments with one Preparer and one Approver.

Project Num Name	Incurring Org Num Name	Project Own Org Name	Object Code Nu...	Module Flag	Entity Code	Division	Fund Source D...	Posted Date	Fiscal Period	Doc No.	JE Batch Name
			8604 Recov, Pers Svcs, Spon Prgm	GL Only	20	Academic Division	1110 Current Funds - Unrestricted:...	29-Jun-2017	Jun-17	85680	FI-YBM6F FY17 Revenue a
			8612 Recov, Cont Svcs, Spon Prgm	GL Only	20	Academic Division	1110 Current Funds - Unrestricted:...	29-Jun-2017	Jun-17	85680	FI-YBM6F FY17 Revenue a
102533 AS-ASTR Instruction	31670 AS-Astronomy	31670 AS-Astronomy	8620 Recov, Sup & Mat, Spon Prgm	GL Only	20	Academic Division	1110 Current Funds - Unrestricted:...	29-Jun-2017	Jun-17	85680	FI-YBM6F FY17 Revenue a
			8636 Recov, ...				1110 Current Funds - Unrestricted:...				FI-YBM6F FY17 Revenue a

Departments with MORE than one Preparer and one Approver

- Step** **Action**

1. Access UBI:
 a) Go to ubi.virginia.edu.
 b) Click UBI LOGON.
 c) Log on to the UBI AccessPoint.
2. Search for GL Recon and press Go.
3. Click on the GL_Details_Recon.qvw thumbnail.

4. Choose the Fiscal Period.

UBI UNIVERSITY BUSINESS INTELLIGENCE
GL Activity By Date Range

Fiscal Period/Project Selections	
Fiscal Period	Jun-17
Project Num Name	Jul-17
Project Own Org Name	Adit-17
MBU Project Own Org Na...	Jun-17
Rev Proj Activity Center	May-17
Revenue Project Flag	Apr-17
Project Mgr	Mar-17
	Feb-17
	Jan-17
	Dec-16
	Nov-16
	Oct-16

Note: This table may display...

GL Only Project Activity De

5. Click the Select Project(s) pane.

UBI UNIVERSITY BUSINESS INTELLIGENCE
Quick Start By Funding Type

Fiscal Period/Project Selections	
Fiscal Period	Jun-17
Revenue Proj Num Name	<input type="checkbox"/>
Revenue Proj MBU	<input type="checkbox"/>
Revenue Proj Org	<input type="checkbox"/>
Revenue Proj Dept	<input type="checkbox"/>
Revenue Proj Mgr	<input type="checkbox"/>
Amt Type	<input type="checkbox"/>

Cash Balance Quick Start

6. Choose the Project Fiscal Contact & Project Approver or Project Manager.

UBI UNIVERSITY BUSINESS INTELLIGENCE
GL Activity By Date Range **GL Details Recon**
 GL Recon Certification

Project Contacts	
Project Approver	<input type="checkbox"/>
Project Fiscal Contact	<input type="checkbox"/>
Project Fiscal Officer	<input type="checkbox"/>
Project PI	<input type="checkbox"/>
Project Mgr	<input type="checkbox"/>

Note: This table may display...

Project Org MBU	Project Own Org Name	Project Org Department
AR-Architecture School	10000 PR-President's Office	AR-Arch History Dept

GL Details Recon data for departments with MORE than one Preparer and one Approver.

GL Only Project Activity Detail										
Project Num Name	Incurring Org Num Name	Project Own Org Name	Object Code Nu...	Module Flag	Entity Code	Division	Fund Source D...	Posted Date	Fiscal Period	Doc No
			8604 Recov, Pers Svcs, Spon Prgm	GL Only	20	Academic Division	1110 Current Funds - Unrestricted:...	29-Jun-2017	Jun-17	85680
			8612 Recov, Cont Svcs, Spon Prgm	GL Only	20	Academic Division	1110 Current Funds - Unrestricted:...	29-Jun-2017	Jun-17	85680
102533 AS-ASTR Instruction	31670 AS-Astronomy	31670 AS-Astronomy	8620 Recov, Sup & Mat, Spon Prgm	GL Only	20	Academic Division	1110 Current Funds - Unrestricted:...	29-Jun-2017	Jun-17	85680
			8636 Recov,				1110 Current Funds			

GL_Details-Current module in UBI

BudgetUVA: Gift & Endowment Activity Report

Step	Action
1.	<p>Access UBI:</p> <ul style="list-style-type: none"> a) Go to ubi.virginia.edu. b) Click UBI LOGON. c) Log on to the UBI AccessPoint.
2.	<p>Search for GL Details and press Go.</p>
3.	<p>Click on the GL_Detail-Current.qvw thumbnail.</p>

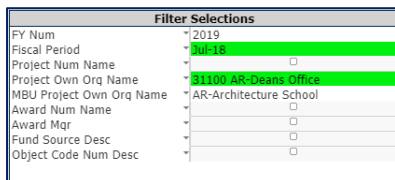
4. Select the BudgetUVA- Gift/Endow tab.



The module opens with the GL Activity tab selected by default.

5. Run the report for a specific fiscal period and project owning org, do the following:

- Select a value from the Fiscal Period field.
- Select your organization from the Project Own Org Name field.



Note: The report can be run using any filters that work for your organization (i.e., by MBU Project Own Org Name, Project Fiscal Contact, etc.).

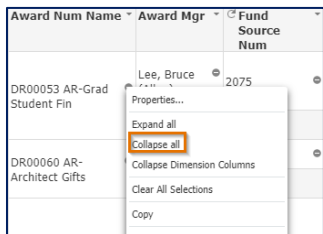
The resulting report displays the applicable project-award combinations for the associated objects codes and corresponding amounts that should match your GL Recon amounts:

Project Num Name	Award Num Name	Award Mgr	Fund Source Num	Object Code Num Desc	Project Own Org Name	JE Batch Name	JE Line Desc	Fiscal Period	Posted Date	Doc No.	Amount
100642 AR-Grad Student Fin	DR00053 AR-Grad Student Fin	Lee, Bruce Allen	2075	4506 Gifts-Via Affil Fdns (Direct Deposit Only)	31100 AR-Deans Office	DV-MJH6UN Remote deposit 7/2/18 02-JUL-2018 11:57:50 DV-RHR9P Remote Deposit 073018 30-JUL-2018 15:18:02	Remote deposit 7/2/18 Remote Deposit 073018	Jul-18	02-Jul-2018	186528	-5,000.00
total											-7,200.00
100649 AR-Architect Gifts	DR00060 AR-Architect Gifts	Lee, Bruce Allen	2075	4506 Gifts-Via Affil Fdns (Dir...	31100 AR-Deans Office	DV-DLE6H Dept Alloc Change Request 12-JUL-2018 08:45:22	Dept Alloc Change Request	Jul-18	12-Jul-2018	90615	-5,000.00
total											-5,000.00
100654 AR-Arch- Gifts	DR00065 AR-Arch- Gifts	Lee, Bruce Allen	2075	4506 Gifts-Via Affil Fdns (Direct Deposit Only)	31100 AR-Deans Office	DV-DLE6H Dept Alloc Change Request 12-JUL-2018 08:45:22 DV-MJH6UN Remote deposit 7/2/18 02-JUL-2018 11:57:50 DV-RHR9P Remote Deposit 073018 30-JUL-2018 15:18:02	Dept Alloc Change Request Remote deposit 7/2/18 Remote Deposit 073018	Jul-18	02-Jul-2018	186528	-769.42
total											3,948.73
100662 AR-Instit Sustain	DR00073 AR-Instit Sustain	Lee, Bruce Allen	2075	4836 Internal Investment In...	31100 AR-Deans Office	MAI 19501214 FI-IIP INTEREST ALLOCATION POOL 1 Jul-18 UVA	Pool 1 Qtrly Interest Earned	Jul-18	23-Jul-2018	33752	-49.16
total											-49.16
				8915 Non-Member...	31100 AR-Deans Office	FI-WR4J FY19 ENDOW DIST-PEFIN2-%	Transfer % FY19 Endow	Jul-18	23-Jul-2018	19269	14,705.34

Hint: Using the "Collapse All" functionality in UBI will hide the report detail to provide only the total amount that should be budgeted in BudgetUVA.

1. Right click on the minus button in the Award Num Name Field.

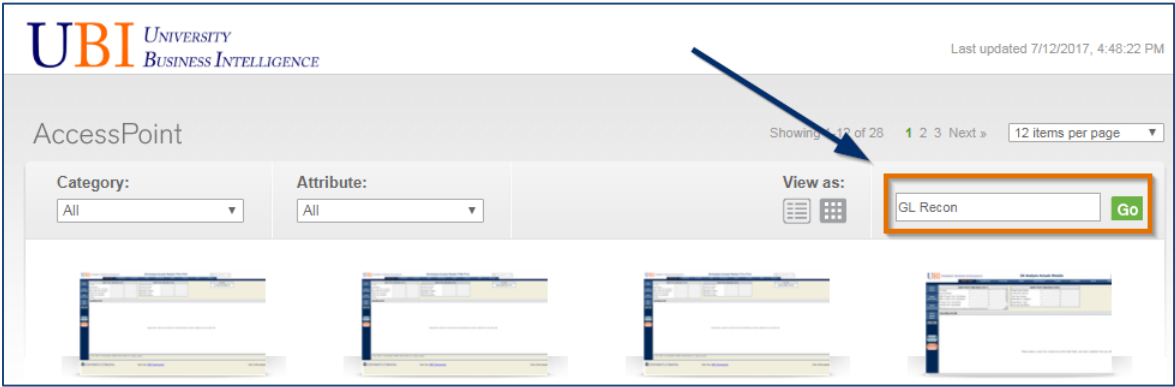

2. Select the "Collapse all" option from the menu that appears.



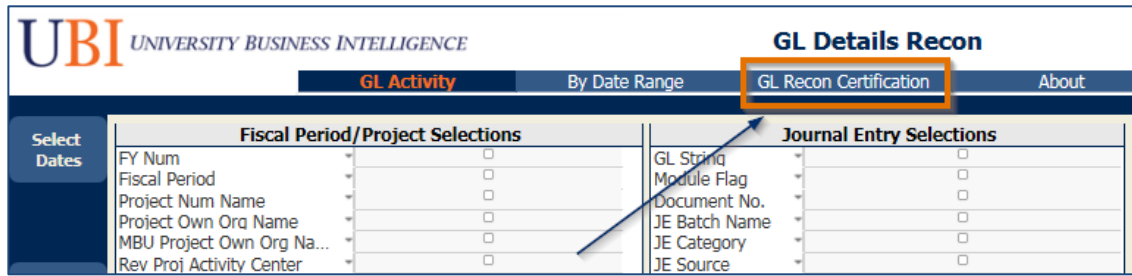
The resulting report displays showing only the total amount per project-award combination.

BudgetUVA: Gift & Endowment Activity		
Project Num Name	Award Num Name	Amount
100642 AR-Grad Student Fin	DR00053 AR-Grad Student Fin	-7,200.00
100649 AR-Architect Gifts	DR00060 AR-Architect Gifts	-5,000.00
100654 AR-Arch- Gifts	DR00065 AR-Arch-Gifts	3,948.73
100662 AR-Instit Sustain	DR00073 AR-Instit Sustain	-49.16
100668 AR-Rucker Wj Arch	ER00345 AR-Rucker WJ Arch	-29,856.31
100669 AR-Grinnalds Quasi	ER00346 AR-Grinnalds Quasi	-1,328.75
100670 AR-Martin Book Awrd	ER00347 AR-Martin Book Awrd	-279.78
100671 AR-Architec Schl	ER00348 AR-Architec Schl	-3,037.94
100672 AR-Darden Wd Mem Fd	ER00349 AR-Darden Wd Mem Fd	-3,259.87

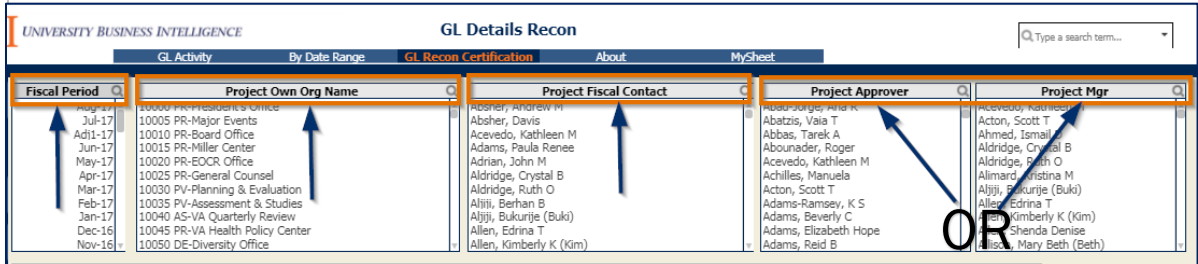
GL Reconciliation Certification in UBI

Step	Action
1.	<p>Access UBI:</p> <ol style="list-style-type: none"> Go to ubi.virginia.edu. Click UBI LOGON. Log on to the UBI AccessPoint.
2.	<p>Search for GL Recon and press Go.</p> 
3.	<p>Click the GL_Details_Recon.qvw thumbnail.</p> 

4. Click the GL Recon Certification tab.



5. Choose the Fiscal Period, Project Own Org Name, Project Fiscal Contact, and either Project Approver or Project Manager.

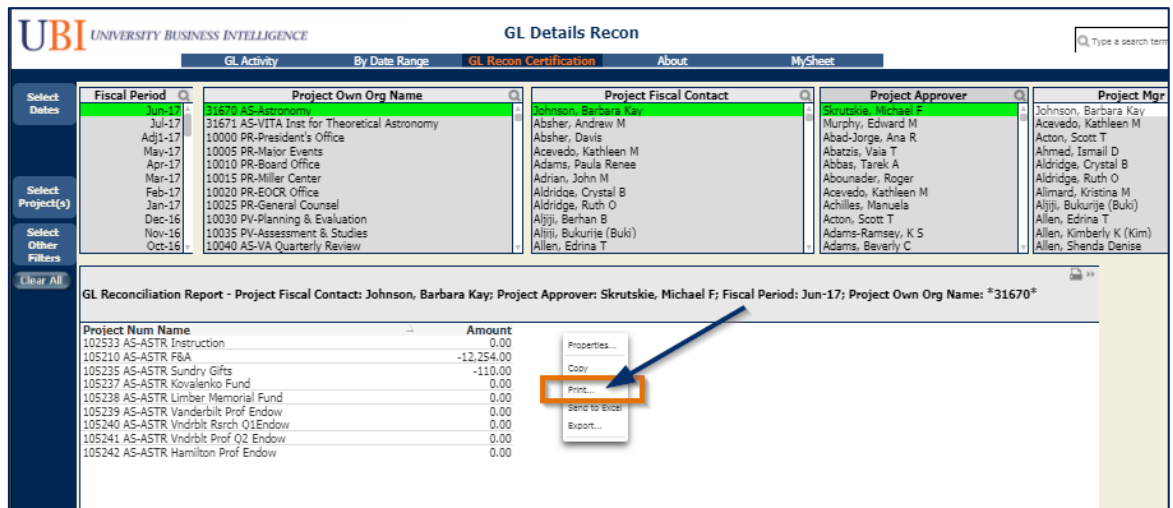


Four selections must be made in order to generate the certification form: Fiscal Period, Project Own Org Name, Project Fiscal Contact, and Project Approver or Project Mgr.

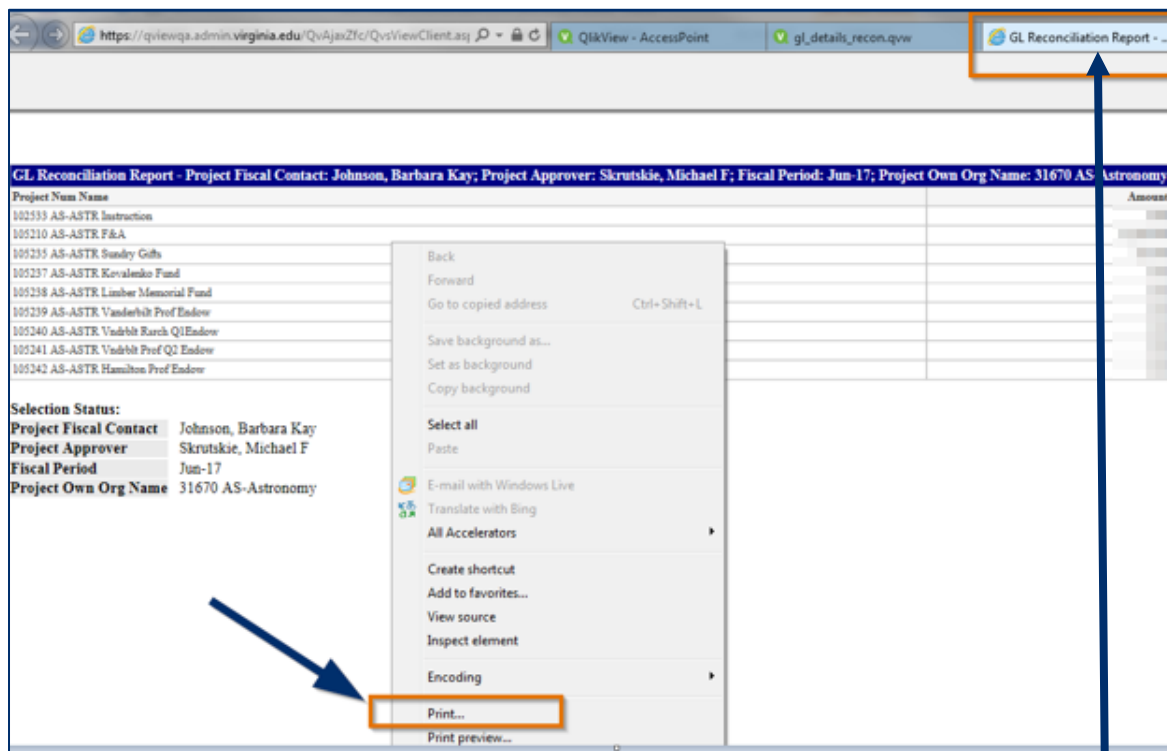
Tip: Once you chose a Fiscal Period and an Org, the employees who are Fiscal Contacts and Approvers for that Org will be in white at the top of the list making it easier to find the correct person.

Note: Any selection(s) made in the GL Activity Tab will populate in the GL Recon Certification Tab.

6. Place the cursor on the table, right click, and choose Print.



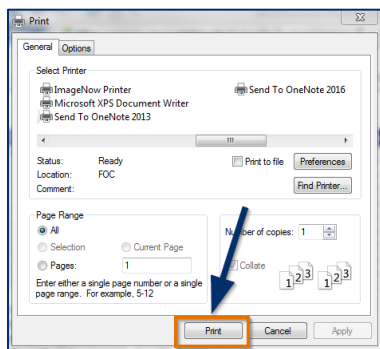
7. Right click and choose Print.



Note: The pop-up menu may look different based on the browser. There will be a print option, but it may be in a different location on the menu.

Note: The printable certification opens comes in a new browser tab. If the certification page does not open automatically, check the browser tabs along the top.

8. Print the Certification page.



Important: Print a certification page for each Fiscal Contact, Approver/Project Manager, and Org combination.

10. After completing the reconciliation, the Preparer and Approver must sign and date the Certification page.

GL Reconciliation Report - Project Fiscal Contact: Johnson, Barbara Kay; Project Approver: Skrutskie, Michael F; Fiscal Period: Jun-17; Project Own Org Name: 31670 AS-Astronomy	
Project Num Name	Amount
105233 AS-ASTR Instruction	0.00
105210 AS-ASTR F&A	-12,254.00
105235 AS-ASTR Sundry Gifts	-110.00
105237 AS-ASTR Kovalenko Fund	0.00
105238 AS-ASTR Lumber Memorial Fund	0.00
105239 AS-ASTR Vanderbilt Prof Endow	0.00
105240 AS-ASTR Vanderbilt Rsrch QI Endow	0.00
105241 AS-ASTR Vanderbilt Prof QI Endow	0.00
105242 AS-ASTR Hamilton Prof Endow	0.00

Selection Status:
Project Fiscal Contact Johnson, Barbara Kay
Project Approver Skrutskie, Michael F
Fiscal Period Jun-17
Project Own Org Name 31670 AS-Astronomy

Barbara Johnson 7/10/17

Michael Skrutskie 7/13/17

Preparer Procedure

Gather and Review Information

- Prior month's GL reconciliation notations for corrections, etc.
- Departmental records related to deposits or transfers for GL projects being reconciled.

Review Cash Balances

The Cash Balance Summary shows the cash available in a revenue project. Cash is calculated by determining the net amount of revenue less expenditures and changes in assets and liabilities for the project-to-date.

Click on each project in the GL Cash Balance Summary Module and confirm that the project has a cash balance of zero or greater before commitments. Note: Your selections are highlighted in green.

UNIVERSITY BUSINESS INTELLIGENCE **GL Cash Balance Summary** Type a search term...

Cash Bal Summary Cash Deficit Auth Deficit Compare Periods About MySheet

Revenue Project Fiscal Period: Sep-17 Revenue Proj Num Name: 105236 AS-ASTR McCormick Gift Revenue Proj MBU: AS-College of Arts & Sciences Revenue Proj Org: 31670 AS-Astronomy Revenue Proj Mar: Johnson, Barbara Kay		Fund Fund Source: 2075 Fund Category: Restricted Fund Type: Operational Funding Type: Gift		Month to Date 0.00 PJTD Cash Before Commits -47,218.88 PJTD Cash After Commits -47,218.88	
Object Code Object Code Num Desc:		Entity/ State Agency Entity Code: 10 Award State Agency Code: Amt Type:		GA Details Yes No No No	

Cash Balance Report: Period Displayed (Sep-17)

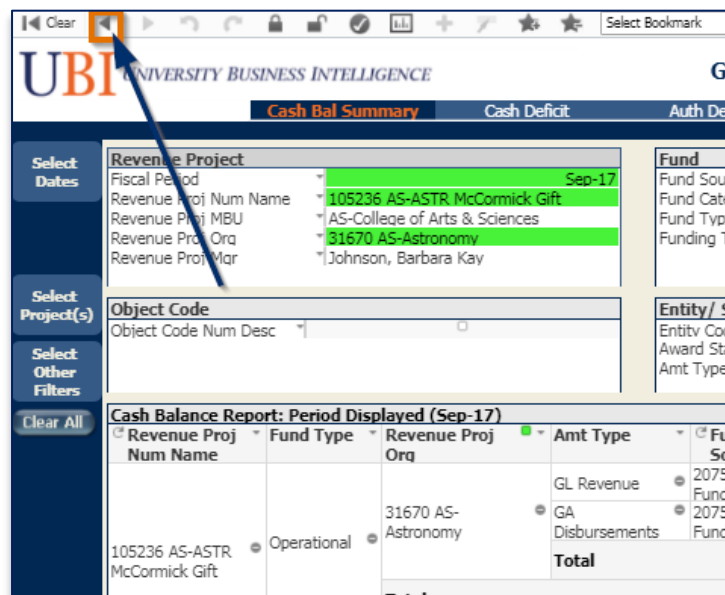
Revenue Proj Num Name	Fund Type	Revenue Proj Org	Amt Type	Fund Source D...	Account	Account Desc	Fiscal Period	MonthTD	FYTD	PJTD BEFORE Commits	Com
105236 AS-ASTR McCormick Gift	Operational	31670 AS-Astronomy	GL Revenue	2075 Current Funds - Re...	4000	Revenue	Sep-17	0.00	0.00	-90,853.28	
			GA Disbursements	2075 Current Funds - Re...	DR01247	McCormick Gift For Astronomy	Sep-17	0.00	0.00	43,634.40	
Total								0.00	0.00	-47,218.88	
Total								0.00	0.00	-47,218.88	

If the project has a black negative number in the Total Cash Balance BEFORE commits column, the project has a balance of zero or greater, meaning it is NOT in deficit. If the project has a red positive number in the Total Cash Balance BEFORE commits column, the project has a balance less than zero, meaning it is in deficit. If the deficit is unauthorized, the Treasury Department may charge interest. Notify the Approver of any projects that are in deficit.

Note: Subtotals associated with the GA disbursement line will often be red, because they are debits against the project.

The GL Cash Balance Summary module in UBI provides more ways to monitor cash balances. See the [GL Cash Balance Summary Quick Reference Guide](#) in the Training & Resources section of the [UBI Community](#) for other ways to monitor GL cash balances.

Click the back button at the top to get back to the full list of projects. Repeat - monitoring all projects.



Review Gift/Endow Transactions in GL Details – Current Module

The BudgetUVA – Gift/Endow Tab in the GL Details – Current module shows Gift & Endowment GL Activity that would have previously been installed in Oracle. The amount in the BudgetUVA – Gift/Endow Tab should match the amount in the GL Details Recon module for all Gift and Endowment projects. It is easiest to check this by opening both modules and “Collapsing all” in the award column.

BudgetUVA: Gift & Endowment Activity	
Project Num Name	Amount
100642 AR-Grad Student Fin	-7,200.00
100649 AR-Architect Gifts	-5,000.00
100654 AR-Arch- Gifts	3,948.73
100662 AR-Instit Sustain	-49.16
100668 AR-Rucker Wj Arch	-29,856.31

GL Only Project Activity Detail	
Project Num Name	Amount
100642 AR-Grad Student Fin	-7,200.00
100649 AR-Architect Gifts	-5,000.00
100654 AR-Arch- Gifts	3,948.73
100662 AR-Instit Sustain	0.00
100668 AR-Rucker Wj Arch	-29,856.31

If something doesn't match, like the one above in blue, you should expand that project and look at the details. Something might have been coded with an incorrect fund source or object code. If you are having trouble figuring out why they don't match, you can email recon@virginia.edu for help.

Note: The BudgetUVA Gift/Endowment tab will only bring up projects that are for gifts & endowments, so you should skip over other types of projects listed in your GL Only Project Activity Detail report.

BudgetUVA: Gift & Endowment Activity	
Project Num Name	Amount
100642 AR-Grad Student Fin	-7,200.00
100649 AR-Architect Gifts	-5,000.00
100654 AR-Arch- Gifts	3,948.73
100662 AR-Instit Sustain	-49.16
100668 AR-Rucker Wj Arch	-29,856.31
100669 AR-Grinnalds Quasi	-1,328.75
100670 AR-Martin Book Awrd	-279.78
100671 AR-Architec Schl	-3,037.94
100672 AR-Darden Wd Mem Fd	-3,259.87
100673 AR-Pate Je Mem Schl	-9,398.76
100674 AR-Grinnalds Jc&Cf	-5,735.17
100675 AR-Newman B	-3,358.37
Total	

GL Only Project Activity Detail	
Project Num Name	Amount
100617 AR-Supply Shop	-54.62
100618 AR-Inst Environ Neg	-45,687.32
100633 AR-School of Arch Sales & Serv	-11,229.32
100642 AR-Grad Student Fin	-7,200.00
100649 AR-Architect Gifts	-5,000.00

These projects are not Gift or Endowments, so they won't be listed in the BudgetUVA: Gift & Endowment report.

Review GL Detail Transactions

The GL Details Recon module shows transactions for a specified accounting period (MMM-YY) that were entered in the GL module or are non-PTAEO type transactions (such as SIS transactions).

All Detail transactions should be checked for appropriateness, accuracy, and existence of supporting documentation. The preparer should verify that all transactions are correct. A checklist is provided in the resource section to organize your review.

UNIVERSITY BUSINESS INTELLIGENCE													GL Details Recon		Type a search term...	
Fiscal Period/Project Selections			Journal Entry Selections				Fund/Object Code Selections			DR Amt	CR Amt	Difference				
FY Num	2017		GL String	10.101978.1125.4820.21020.0000			Agency			0.00	4,515.24	0.00				
Fiscal Period	Jun-17		Module Flag	GL Only			Entity Code	10								
Project Num Name	101978 SA-Newcomb HI-Vendo		Document No.				Fund Source Desc	1125 Current Funds - Unrestricted: Sa...								
Project Own Org Name	21020 SA-Newcomb Hall and U		JE Batch Name				Object Code Num Desc	4820 Other Income								
MBU Project Own Org Na...	SA-Dean of Students		JE Category	UVA Receipts												
Rev Proj Activity Center	Newcomb Hall and UPC		JE Source	UVA Manual												
Revenue Project Flag	Y		JE Status	Posted												
Project Mgr	Kozuch, Michael Charles															
GL Only Project Activity Detail																
Project Num Name	Incurring Org Num Name	Project Own Org Name	Object Code Num Desc	Module Flag	Entity Code	Fund Source Desc	Posted Date	Fiscal Period	Doc No.	JE Batch Name	JE Line Desc	JE Source	JE Category	Amount		
101978 SA-Newcomb HI-Vendor Rental	21020 SA-Newcomb Hall and UPC	21020 SA-Newcomb Hall and UPC	4820 Other Income	GL Only	10	1125 Current Funds - Unrestricted: Sales & Services of Auxiliary Enterprises	19-Jun-2017	Jun-17	178134	SA-NEWCOMB CASH DEPOSIT 19-JUN-2017 14:31:43	54102484 [101] VENDOR LEASE (CAVALIER ADVANTAGE)	UVA Manual	UVA Receipts	-1,695.1		
									178322	SA-NEWCOMB CASH DEPOSIT 2...	54102485 [101] VENDOR LEASE (WELLS FARGO)	UVA Manual	UVA Receipts	-375.0		
											54102485 [101] VENDOR LEASE (WELLS FARGO)	UVA Manual	UVA Receipts	-375.0		

Things to look for:

Revenue Project Flag – If the answer is “N”, the associated project is not a revenue project and any transactions recorded need to be reversed and re-entered to an appropriate revenue project.

GL Only Module Flag – Any GL Journals entered using a GM Only object code must be corrected. These journals will not be included in the calculation of cash. Please contact [Accounting Services](#) for assistance correcting this type of journal.

Note: Closing a project to prevent charges from processing in GA does not prevent activity in the GL, so all non-revenue projects should be reviewed monthly.

Print and Sign GL Recon Certification Page

After the preparer has completed the reconciliation (checked detail transactions for appropriateness, accuracy, and the existence of supporting documentation) print the GL Recon Certification page from UBI, sign/date, and forward it to the Approver.

By signing and dating this form, you are certifying:

After review of the period GL Details Recon data and the GL Cash Balance Summary, to the best of my knowledge all transactions posted to these revenue projects are legitimate, appropriate, and necessary. Where required, corrections have been or will be requested to be made in the Integrated System. Any revenue project with a cash balance less than zero will be resolved by the end of the current quarter or will contact the [Office of Treasury Management](#) to resolve the deficit.

No GL Recon Certification Page

If there have been no General Ledger transactions for the month, you will not be able to pull the GL Recon Certification Page. In order to have something to certify, print the GL Cash Balance Summary. Pull the GL Cash Balance Summary. Right click and print. From the Print Preview screen, right click and print (make sure that your printer is set to print the file in the Landscape view). Sign/date the form and forward it to the Approver.

By signing and dating this form, you are certifying:

After review of the period GL Details Recon data and the GL Cash Balance Summary, to the best of my knowledge all transactions posted to these revenue projects are legitimate, appropriate, and necessary. Where required, corrections have been or will be requested to be made in the Integrated System. Any revenue project with a cash balance less than zero will be resolved by the end of the current quarter or will contact the [Office of Treasury Management](#) to resolve the deficit.

Cash Balance Report: Period Displayed (Sep-17)												
Revenue Proj Num Name	Fund Type	Revenue Proj Org	Acct Type	Fund Source Desc	Account	Account Desc	Fiscal Period	MonthTD	FYTD	FYTD BEFORE Commit	Commitments to Date	FYTD AS COM
102538 AS-ASTR Conf Seminar Lect	Operational	31670 AS-Astronomy	GL Revenue	1115 Current Funds - Unrestricted: Sales & Services of Educac Activities (Local)	4000	Revenue	Sep-17	0.00	0.00	-9,500.00	0.00	
				1165 Current Funds - Unrestricted: Other Sources (Local)	4000	Revenue	Sep-17	0.00	0.00	-29,741.33	0.00	
			GA Disbursements	1165 Current Funds - Unrestricted: Other Sources (Local)	L500148	Astronomy Conference	Sep-17	0.00	0.00	37,735.64	0.00	37,735.64
			Total				Sep-17	0.00	0.00	-1,566.27	0.00	-1,566.27
		Total					Sep-17	0.00	0.00	-1,566.27	0.00	-1,566.27
144700 Residual balance AS-ASTR	Operational	31670 AS-Astronomy	GA Disbursements	1137 Current Funds - Unrestricted: Other Sources (Sponsored Programs NonFed Residual 6902)	R000073	Residual balances for Arts & Sciences - Astronomy	Sep-17				0.00	-64.50
145232 AS-ASTR Water, Health Fund	Operational	31670 AS-Astronomy	GA Disbursements	2075 Current Funds - Restricted: Private Gifts (Local)	DR031223	Water, Health Fund for Education and Public Outreach Programs of the McCormick Observatory	Sep-17				0.00	-1,500.00
148748 AS-ASTR Gift Funds from DEAN	Operational	31670 AS-Astronomy	GA Disbursements	2075 Current Funds - Restricted: Private Gifts (Local)	DR03166	ASTR Gift Funds from DEAN	Sep-17				0.00	0.00
148752 AS-ASTR Endow Funds from DEAN	Operational	31670 AS-Astronomy	GA Disbursements	2090 Current Funds - Restricted: Endowment Income (Local)	EP02204	ASTR Endowment Funds from DEAN	Sep-17				0.00	0.00

Selection Status:
 Revenue Proj Org 31670 AS-Astronomy
 Fiscal Period Sep-17

Barbara Johnson 9/10/17 *Michael Skrutskie* 9/13/17

Approver Procedure

Review Cash Balances

Review the cash balances in the GL_Cash_Balance_Summary module in UBI. If a revenue project has a cash balance less than zero that will not be resolved by the end of the current accounting quarter, the Approver should notify the appropriate Dean or department head, and the Office of Treasury Management with a plan to resolve the deficit.

UNIVERSITY BUSINESS INTELLIGENCE										GL Cash Balance Summary			Type a search term...
Cash Bal Summary	Cash Deficit	Auth Deficit	Compare Periods	About	MySheet								
Revenue Project Fiscal Period: Sep-17 Revenue Proj Num Name: 105236 AS-ASTR McCormick Gift Revenue Proj MBU: AS-College of Arts & Sciences Revenue Proj Org: 31670 AS-Astronomy Revenue Proj Mgr: Johnson, Barbara Kay			Fund Fund Source: 2075 Fund Category: Restricted Fund Type: Operational Funding Type: Gift			Month to Date 0.00 PJTD Cash Before Commits -47,218.88 PJTD Cash After Commits -47,218.88		GA Details Yes: No No: No		GL Details Yes: Yes No: No			
Object Code Object Code Num Desc:			Entity/ State Agency Entity Code: 10 Award State Agency Code: Amt Type:										
Cash Balance Report: Period Displayed (Sep-17)													
Revenue Proj Num Name	Fund Type	Revenue Proj Org	Amt Type	Fund Source D...	Account	Account Desc	Fiscal Period	MonthTD	FYTD	PJTD BEFORE Commits	Com		
105236 AS-ASTR McCormick Gift	Operational	31670 AS-Astronomy	GL Revenue	2075 Current Funds - Re...	4000	Revenue	Sep-17	0.00	0.00	-90,853.28			
			GA Disbursements	2075 Current Funds - Re...	DR01247	Mccormick Gift For Astronomy	Sep-17	0.00	0.00	43,634.40			
Total								0.00	0.00	-47,218.88			
Total								0.00	0.00	-47,218.88			

Review GL Detail Transactions

Review the GL transactions in the GL_Details_Recon module in UBI ensuring the data are accurate and the transactions are reasonable and necessary.

UNIVERSITY BUSINESS INTELLIGENCE										GL Details Recon			Type a search term...	
GL Activity	By Date Range	About	MySheet											
Fiscal Period/Project Selections FY Num: 2017 Fiscal Period: Jun-17 Project Num Name: 101978 SA-Newcomb HI-Vendor Project Own Org Name: 21020 SA-Newcomb Hall and UPC MBU Project Own Org Name: SA-Dean of Students Rev Proj Activity Center: Newcomb Hall and UPC Revenue Project Flag: Y Project Mgr: Kozuch, Michael Charles			Journal Entry Selections GL String: 10.101978.1125.4820.21020.0000 Module Flag: GL Only Document No: JE Batch Name: JE Category: UVA Receipts JE Source: UVA Manual JE Status: Posted			Fund/Object Code Selections Agency: 10 Entity Code: Fund Source Desc: 1125 Current Funds - Unrestricted: Sa... Object Code Num Desc: 4820 Other Income			DR Amt 0.00		CR Amt 4,515.24		Show Posted Status Show Unposted Status Clear Status	
GL Only Project Activity Detail										Difference (4,515.24)				
Project Num Name	Incurring Org Num Name	Project Own Org Name	Object Code Num Desc	Module Flag	Entity Code	Fund Source Desc	Posted Date	Fiscal Period	Doc No.	JE Batch Name	JE Line Desc	JE Source	JE Category	Amount
101978 SA-Newcomb HI-Vendor Rental	21020 SA-Newcomb Hall and UPC	21020 SA-Newcomb Hall and UPC	4820 Other Income	GL Only	10	1125 Current Funds - Unrestricted: Sales & Services of Auxiliary Enterprises (Local)	19-Jun-2017	Jun-17	178134	SA-CMHSPU NEWCOMB CASH	54102484 [101] VENDOR LEASE (CAVALIER ADVANTAGE)	UVA Manual	UVA Receipts	-1,695.12
										DEPOSIT 19-JUNE-2017 19-JUN-2017 14:31:43	54102484 [101] VENDOR LEASE (WELLS FARGO)	UVA Manual	UVA Receipts	-375.00
									178322	SA-CMHSPU NEWCOMB CASH DEPOSIT 2...	54102485 [101] VENDOR LEASE (WELLS FARGO)	UVA Manual	UVA Receipts	-375.00
									178323	SA-CMHSPU NEWCOMB CASH	54102486 [101] VENDOR LEASE (CAV DAILY)	UVA Manual	UVA Receipts	-1,695.12
										DEPOSIT 26-JUNE-2017 27-JUN-2017 15:34:10	54102486 [101] VENDOR LEASE (WELLS FARGO)	UVA Manual	UVA Receipts	-375.00

Sign GL Recon Certification Page

By signing and dating this form, you are certifying:

After review of the period GL Details Recon data and the GL Cash Balance Summary, to the best of my knowledge all transactions posted to these revenue projects are legitimate, appropriate, and necessary. Where required, corrections have been or will be requested to be made in the Integrated System. Any revenue project with a cash balance less than zero will be resolved by the end of the current quarter or will contact the [Office of Treasury Management](#) to resolve the deficit.

Resources

[ReconUVA website](#)

[GL Reconciliation Checklist – GL Details Recon Module](#)

Training

Instructor-led – [Reconciling General Ledger Revenue](#)

To maintain strong Internal Control standards, it is important to reconcile your revenue accounts as well as your expenditure accounts. This course is designed to help UVA staff and faculty who prepare, review, and approve revenue reconciliations navigate the General Ledger (GL) revenue reconciliation process at UVA using University Business Intelligence (UBI). We will discuss how to accurately complete your monthly revenue reconciliations in compliance with UVA policy and procedures.

UBI Community

[Quick Reference Guide: GL Cash Balance Summary](#)

[Quick Reference Guide: GL Details Recon](#)

Other

Related Policies:

[FIN – 021: Internal Control](#)

[IRM – 017: Records Management](#)

GA Reconciliation Procedures:

[Monthly Grants Accounting \(GA\) Reconciliation Procedure](#)

