

SAP and OrderPoint Schools Circular

2015 - 4

Title: Journals and Virements
Date Released: December
Intended Recipients: Inputters and Approvers

Executive Summary: This circular provides information on the different types of journals and virements and when to use them.

Document type SA – Journal Transfer (FV50)

Examples of when a journal transfer may be required:-

- Use for tidying up your own school budget e.g. Miscode (expenditure incorrectly coded).
- Journal transfers to recharge expenditure to other departments in school (Usually Secondary schools and large Primary schools).
- Journal transfer at the request of School Support Finance e.g. Pool Premium expenditure miscoded.

For example:-

Allowed transfer options:		The following transfers are not allowed:
1xxxxx code to 1xxxxx code (expenditure)		1xxxxx code to a 2xxxxx code
2xxxxx code to 2xxxxx code (income)		1xxxxx code to a 3xxxxx code
		2xxxxx code to a 1xxxxx code
		2xxxxx code to a 3xxxxx code

You must attach supporting documentation to the transfer document.

Journal Transfers require APPROVAL before month-end by the Approver using transaction FBV0.

Document type IR – Negotiated Journal Transfer (FV50)

Used to recharge another DCC school/establishment. Remember: only ONE debit and ONE credit per negotiated journal (!)

Negotiable journals automatically post after 21 days – Do not create them before the holidays since the school approver will not have opportunity to approve\reject.

Always use a “3” code for this type of transfer unless you are recharging utility bills. For utility bills, please use the appropriate utility general ledger code.

Approval is required by the “User Responsible” for the cost centre receiving the charge in the school/establishment you are recharging. (Via their SAP Business Workplace).

Virement – Moving budget (Plan)/Breaking down your single line annual budget (Plan) (ZSCHOOLBUDGET_LOAD)

Created on a spreadsheet and uploaded into SAP.

Copies of the master budget upload spreadsheets are on [SchoolsNet](#). Ensure you use the correct spreadsheet – one is for budget at cost centre level (single line budget split) and one is for SIO's.

No SAP approval is required – A Governors' minute number may be required depending on value.

(Single line annual budget split **will** require a Governors' minute number).

For further information and guidance for Journals please click on the links below to view the following:-

- [Schools' Journal Transfers Policy and User Guide](#)
- [Journal Protocol](#)