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Sponsored Journaling Guidance

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Responsible Office: Office for Sponsored Programs

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Reason for Guidance

This document describes standard business processes and compliance standards to be followed when posting adjustments to Harvard's General Ledger that affect sponsored account strings. The University [Cost Transfer Policy](#) outlines additional requirements that supersede, but do not replace, this guidance where applicable.

Who Must Comply

Anyone that prepares, reviews or processes journals in any journaling tool and transacts on sponsored awards regardless of the system used to make the adjustment (Oracle Financials, [ADI](#) upload, [GL-PCR](#), [Wasabi](#), [AP Adjustments](#)).

General Principles

All journal adjustments must comply with the terms and conditions of the awards involved in the journal entry and University policies (e.g. [Cost Transfer Policy](#), [Harvard's Cost Sharing Policy](#)). Cost sharing expenditures must adhere to the same requirements as direct cost expenditures on the relevant sponsored awards.

All journal adjustments should follow minimal procedural requirements. Journal adjustments should be:

- prepared, reviewed, and approved with relevant documentation included as part of the review;
- sufficiently justified to ensure compliance with federal cost principles and applicable policies, including the Cost Transfer Policy;
- correctly coded to the debited and credited accounts;
- processed using the correct journaling tool for the expense type;
- named following school-level finance office naming conventions (see *Resources and Definitions*); journals requiring Cost Transfer approval should instead follow specific naming conventions outlined in the Cost Transfer Policy.



Procedures

Journal Preparation

General Steps for All Journals

1. Prepare the journal adjustment in the appropriate Oracle/Harvard system (ADI, HUGL/GL-PCR, Wasabi, AP Adjustment).
2. Name journal batch and files according to standard naming conventions; provide contextual information (e.g., tub/org, request/batch ID, PI, root/object code, fund number, and a brief description).
3. Maintain backup documentation locally or in a Harvard system. Required backup includes:
 1. DTL (Detail Transaction Listing)
 - a. The preparer should verify that the selected transaction line has not been previously journaled and that the credit will be where the transaction is currently posted.
 2. Justification for transfer
 3. Approvals, including cross-org approvals, if applicable
 4. Supporting documents as applicable (e.g., PO, invoices, Concur, PCard backup, salary calculations, Vendor Justification Form, Debarment Form, contracts, agreements, etc.).
 - a. Please note that schools may require additional supporting materials.

Special Journal Types

Salary Journals

Salary journals are processed through the GL-PCR tool or Wasabi (SPH). Suggested procedures are as follows:

1. The org or school where the transaction currently resides (who can view transaction listing in GL-PCR) should draft the salary journal.

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2. Calculation features in the journaling tool are used for fringe based on the fiscal year of the original transaction.
3. Backup should include:
 - a) Evidence or justification for why the salary is being transferred
 - b) Detailed calculation for salary and tuition allocations (if applicable)
 - c) Detailed Transaction Listing and (if possible) a calculation spreadsheet or screenshot

Additional considerations:

- School-level guidance indicates which specific object codes must be adjusted in GL-PCR and which are optional (and may be adjusted in either GL-PCR or via ADI).
- Preparers should not journal accruals or vacation salary. Accruals and vacation salary are debited and automatically credited.

Equipment Journals

Equipment or fabrication journals are processed using the Oracle AP Adjustments tool. Suggested procedures are as follows:

1. The org or school where the transaction currently resides (who can view transaction listing) should draft the equipment or fabrication journal.
2. The AP Adjustment tool is used to track the invoice in Oracle Fixed Assets. This tool may be used twice per item (piece of equipment). For Work-In-Progress (WIP) purchased through Concur, preparers should instead use ADI or GL-PCR.
3. Backup must be retained by the department and should include (if applicable):
 - a) Justification for why the equipment charge is being transferred
 - b) Detailed calculation for any allocations
 - c) Original Detailed Transaction Listing (DTL)
 - d) Invoice and approvals from Buy-2-Pay (B2P)
 - e) Vendor Justification Form (VJF) and Debarment Form

Cost Sharing

Journal preparers should review [Harvard's Cost Sharing Policy](#) and consult cost sharing procedures for specific requirements.

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Cross-Org or Cross-School

When moving charges between departments (orgs) or schools (tubs) approval from the other org or school is required. Suggested procedures are as follows:

1. Org or school where the transaction currently resides or school drafts the journal (who can view transaction listing), gathers all backup, and obtains written approval from the *debiting org/school* (the unit funding the new expense).
2. Approval should be a clearly worded email stating “I approve” or similar, with the relevant circumstances summarized, saved as a PDF and included in the journal backup.
3. Once approved, complete the journal as a draft and send (with backup) to the school finance office for processing, cc'ing all relevant administrators.

Journal Review & Approval

It is recommended to have a separate preparer and an approver. Refer to your school or local unit for specific guidance. Please review the [ROPPA Policy](#).

- Journal preparers are responsible for:
 - Drafting the journal (with proper naming convention)
 - Gathering and verifying all documentation to ensure compliance with sponsor/university policies and project terms and conditions
 - Confirming availability of funds
 - Obtaining approval for cross-org or cross-school entry
 - Submitting the supporting documentation to the reviewer
 - Reconciling the transaction to ensure that the journal had the intended effect
- Reviewers must confirm that:
 - All backup and justifications are sufficient, match the journal, and comply with the Cost Transfer policy.

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- Backup includes an approval email or internal signoff if cross-org or cross-school entry
- The adjustment is properly prepared to achieve the intended funding correction and uses the correct coding
- Expenses are reasonable, allowable, within project periods, and the debit account has available funds.
- For salary adjustments, all necessary backup and calculations are included; tuition calculated if needed; pay type and Transaction Listing (TL) date shown.
- All descriptions are clear, support audit trails, and meet re-performance standards (allow tracking on the transaction listing).

Local units are responsible for retaining documentation locally or in a Harvard system and providing documentation upon request.

Specific journal types may need additional approval from your school finance office. Check with your manager for additional information.

Journal Submission & Upload

When the preparer and approver are different individuals, as is typical, the approver's name and/or initials should be recorded on the backup package, along with the approval date.

Once approved, the draft journal should be posted in the appropriate journaling tool. When possible, supporting documentation should be attached.

For drafts that cannot be validated due to cross-org or cross-school restrictions, preparers should contact the school finance office for additional support.

After uploading, retain the post-upload confirmation number and notify relevant administrators or the PI of the transfer.

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Records Retention

Local units are responsible for retaining documentation locally or in a Harvard system with a file structure that will ensure they are easily discoverable for future review.

Documentation must be formatted and saved so that it is easily available upon request by central offices with financial compliance oversight.

All backup that was included with the original journal adjustment during review and approval should be archived together with the completed journal voucher. For example, documents may be saved in a combined PDF file, with the adjustment voucher as the top page signed and dated by the approver.

Resources

[Cost Transfer Policy](#)

[FAS Reference Guides](#)

[HMS Administration Resources Connector \(ARC\)](#)

[Office of the Controller General Ledger](#)

[Sponsored Journal Best Practices](#)

[Sponsored Journaling Checklist](#)

Definitions

[ADI](#)

Oracle Application Desktop Integrator (ADI) Journal Voucher, a tool that allows users to create and upload Oracle General Ledger journal vouchers directly from a macro-enabled Excel spreadsheet.

[AP Adjustments](#)

Use the AP Adjustment Form to adjust invoice transactions that have been previously accounted for within the Accounts Payable module. This form allows the user to reclassify

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transactions that may have been charged to the incorrect account coding at the time of purchase. This will allow adjustments to be made to the Accounts Payable sub-ledger which will allow these items to be tracked correctly within the Fixed Assets module and recorded correctly in the General Ledger.

[GL-PCR](#)

GL-PCR, which stands for General Ledger - Posted Costing Redistribution, is a journaling tool within [Harvard University's](#) Oracle Business Suite. It's used for making adjustments to payroll and other transactions at a school's discretion within the university's financial system. Not applicable to HCSPH.

[Sponsored Award](#)

Funding arrangement in which the University is providing a return benefit to, or agrees to provide a defined deliverable or complete a set of activities for, the sponsor in exchange for the funds; regardless of whether the funding instrument is designated a contract, cooperative agreement, grant, consortium agreement, or otherwise.

[Wasabi](#)

Wasabi is a desktop application at the Harvard Chan School of Public Health designed to:

- Maintain accounts used in transactions and payroll actions
- Manage documents, approvals and budgets for Gift and Endowment accounts
- Create and approve journal transactions
- Create and approve payroll actions
- Review financial and payroll information