

BEN Balances Workshops Manual Journal Entry

Name: _____

STDT _____

As directed by the Trainer, please complete the following workshops. Enjoy!

1.0 Manual Journal Workshop

During the month of September you conducted a BEN Financials Training Session for your neighbor's Department. The cost of the training was **\$2,500** per student and there were 12 students. Prepare a journal entry to handle this transaction.

Enter a journal entry to charge and credit the appropriate accounts.

Debit 100-xxxx-1-000000-5304-7000-0000

(xxxx is your neighbor's ORG in class)

Credit 100-yyyy-1-000000-5500-7000-0000

(yyyy is your ORG in class)

After you've completed the journal entry you discover that you also need to charge two additional students to the journal. Make the appropriate adjustments to the journal entry.

Make the changes to the journal entry and perform the appropriate actions.

TIP: You will need to 'unreserve' funds to be able to update the journal.

2.0 Manual Journal Workshop

While reviewing your transactions on your **150.ORG report** you discovered a charge for \$250.00 from the **Write Type** was posted to Object Code 5249 Other/Miscellaneous Supplies and should have been charged to **Object Code 5226** External copying and duplicating (Purchasing Card entry that had not be reallocated).

Prepare a journal entry to correct the erroneous charge and charge the appropriate object code.

BEN Balances Workshops Manual Journal Entry

3.0 Procurement Card Workshop

You noticed you have one more adjustment to the Procurement Card batch you just completed. Using the same Procurement Card batch name given, make the appropriate adjustment.

Locate the Procurement Card journal in the Journal Entry – General responsibility

Batch: Type **%Pxxxx%**, where xxxx is your ORG assigned

Period: Type **Current Open Period**

Locate the transaction for \$68.26 to Publications, Inc. Charge the **Object Code 5264**, external printing and publications, for this expense.

TIP: You will need to **unreserve** funds to be able to update the journal.

4.0 Suspense Workshop

You still have one remaining suspense transaction in your account to be cleared for the month of **September 20xx**. Using the ORG assigned to you, locate the frozen fund suspense transaction (**Object Code 9599**) and make the appropriate correcting transaction.

Charge the suspense transaction to the following account:

CNAC 100
ORG Assigned
FUND 000000
Object Code 5270
Program 7000
CREF 0000

Thanks for participating! Enjoy BEN Balances!

OR6 10-11

100. OR6- REPORT

1082

REPORT BREAK: CNAC/ORG/FUND

ACCOUNTING PERIOD: SEP-10

RECLASS OPTION:
 FORMAT: Dr / (Cr)

CNAC/ORG/FUND: 100/1000/000000

DESCRIPTION: TRNG/NAC/UR/TRNG ORG 300/GENERAL UNRESTR

	ORIGINAL BUDGET	ANNUAL BUDGET	CURRENT MONTH ACTUALS	FYTD ACTUALS	CUR BUDGET (25% of FY)	ENCUMBRANCES	% ACT/ENC TO CURRENT BUDGET	BUDGET BALANCE AVAILABLE
EXPENDITURES								
DIRECT EXPENDITURES								
COMPENSATION								
Salaries & Wages:								
Academic Salaries:								
Standing Faculty								
5010 STANDING FAC	100,000	100,000	8,333	25,000	25,00%	0	25.00%	75,000
Total Academic Salaries								
Non-Academic Salaries:								
Financial/Admin Staff								
5100 F/G PROFESSNL	200,000	200,000	16,667	50,000	25.00%	0	25.00%	150,000
5110 F/G SUPPORT	25,000	25,000	1,923	6,090	24.36%	0	24.36%	18,910
Total Non-Academic Salaries								
Total Salaries & Wages								
Employee Benefits - Full Time								
5190 EB FULL TIME	96,200	96,200	8,017	24,050	25.00%	0	25.00%	72,150
HUP, CHOP & Other Employee Benefits								
5196 EB DEPENDENT TUITION CHA	7,150	7,150	596	1,788	25.01%	0	25.01%	5,362
Total Employee Benefits								
TOTAL COMPENSATION								
CURRENT EXPENSE	428,350	428,350	35,536	106,928	24.96%	0	24.96%	321,422
Travel & Entertainment								
5200 PAC DOM TRVL	3,000	3,000	0	115	3.83%	0	3.83%	2,885
5209 LOCAL TRVL MEAL	1,500	1,500	0	137	9.13%	0	9.13%	1,363
Subtotal Travel & Entertainment								
Supplies & Minor Expense								
5249 OTH/MISC SUPPLY	6,000	6,000	250	1,798	29.97%	0	29.97%	4,202
5220 EXT OPF SUPPLY	4,000	4,000	168	716	17.90%	0	17.90%	3,284
5228 EXT LAB SUPPLY	0	0	40	40	0.00%	0	0.00%	(40)
5223 COMP SFT/ACC	2,500	2,500	0	150	6.00%	0	6.00%	2,350
Non-Capitalized Equipment								
5224 NONCAP COMPUTR	5,000	5,000	369	1,159	23.18%	0	23.18%	3,841
Communications & Computing, Internal								
5262 INT PHONE EQP	0	0	198	198	0.00%	0	0.00%	(198)
5263 INT TOLL CHGS	0	0	50	50	0.00%	0	0.00%	(50)
5309 PENNMENT USE	1,440	1,440	0	236	16.39%	0	16.39%	1,204
5274 MAIL SVC CHG	350	350	0	35	10.00%	0	10.00%	315

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REPORT BREAK: CNAC/ORG/FUND

ACCOUNTING PERIOD: SEP-10

RECLASS OPTION:
 FORMAT: DR / (CR)

CNAC/ORG/FUND: 100/1000/000000

DESCRIPTION: TRNG/NAC/UR/TRNG ORG 300/GENERAL UNRESTR

	ORIGINAL BUDGET	ANNUAL BUDGET	CURRENT BUDGET	MONTH ACTUALS	CURRENT ACTUALS	FYTD ACTUALS	% ACT TO CUR BUDGET (25% OF FY)	ENCUMBRANCES	% ACT/ENC TO CURRENT BUDGET	BUDGET BALANCE AVAILABLE
Communications & Computing, External										
5264 EXT PRTG/PUB	6,000	11,000	0	0	250	2.27%	0	2.27%	10,750	
Current Expense Suspense	0	0	18	18	18	0.00%	0	0.00%	(18)	
9599 SUSP:FROZEN ACCOUNT	0	0	132	132	132	0.00%	0	0.00%	(132)	
9511 SUSP:BOOKSTR	0	0	0	0	0	0.00%	0	0.00%	0	
TOTAL CURRENT EXPENSE	29,790	34,790	1,225	1,225	5,034	14.47%	0	14.47%	29,756	
CAPITAL TRANSACTIONS										
Equipment, Library & Collectibles:										
Equipment										
1831 COMP EQUIP	25,000	0	0	0	0	0.00%	0	0.00%	0	
1871 COMP EQUIP CLR ACCT	0	20,000	0	0	17,000	85.00%	0	85.00%	3,000	
Total Equip, Library & Collectibles	25,000	20,000	0	0	17,000	85.00%	0	85.00%	3,000	
TOTAL CAPITAL TRANSACTIONS	25,000	20,000	0	0	17,000	85.00%	0	85.00%	3,000	
TOTAL DIRECT EXPENDITURES Before Exp Cr	483,140	483,140	36,761	36,761	128,962	26.69%	0	26.69%	354,178	
Expense Credits										
5500 EXPENSE CREDIT	0	0	(200)	(200)	(200)	0.00%	0	0.00%	200	
TOTAL DIRECT EXPENDITURES After Exp Cr	483,140	483,140	36,561	36,561	128,762	26.65%	0	26.65%	354,378	
TOTAL EXPENDITURES	483,140	483,140	36,561	36,561	128,762	26.65%	0	26.65%	354,378	
CURRENT YEAR OPERATING (SURPLUS)/DEFICIT	483,140	483,140	36,561	36,561	128,762					
FINAL YEAR-END ADJUSTMENTS	0	0	0	0	0					
CURRENT YEAR CASH EFFECT--OTHER ACTIVITY	0	0	0	0	0					
CURRENT YEAR NET CASH POSITION (SUR)/DEF	483,140	483,140	N/A	N/A	128,762					
PRIOR YEAR CASH POSITION (SUR)/DEF	0	0	N/A	N/A	N/A					
CUMULATIVE CASH POSITION (SUR)/DEF	483,140	483,140			128,762					

DATE RUN: 09/20/10
TIME RUN: 02:44:43

UNIVERSITY OF PENNSYLVANIA
BEN FINANCIALS
150. ORG: REVENUE & EXPENSE TRANSACTION DETAIL BY CNAC/ORG/FUND

PAGE: 1
PROGRAM ID: glrp6150.rtf

ORF 10-1
150. ORG REPORT
1084

REPORT BREAK: CNAC/ORG/FUND
CNAC/ORG/FUND: 100/1000/000000

ACCOUNTING PERIOD: SEP-10
DESCRIPTION: TRNG/NAC/UR/TRNG ORG 300/GENERAL UNRESTR

FORMAT: Dr/(Cr)

ACCT: BC/PROG/CRFP	VENDOR NAME / JE LINE DESCRIPTION	SRCE/CATEGORY	PD	HD TRANS DATE	ACTUAL	ENCUMB	BUDGET
BATCH NAME		INVOICE/PO#					

OBJECT: 1871 COMP EQUIP CLR ACCT							
1-7000-0000	COMP EQUIP - Realloc to 5264			2010-09-10	\$0.00	\$0.00	(\$5,000.00)
BJE: 1xxx.bam.09/10/10.01	Budget Journal						
	22 Budget Realloca						

SUB-TOTAL 1871 COMP EQUIP CLR ACCT					\$0.00	\$0.00	(\$5,000.00)

TOTAL REVENUE:					\$0.00	\$0.00	(\$5,000.00)

OBJECT: 5010 STANDING FAC							
1-7000-0000	20100920 - SAL ACTUALS	PRL_PAYROLL		2010-09-23	\$8,333.33	\$0.00	\$0.00
PRLPAY 001 20100923	PRL_PAYROLL 679010: A	SAL-MGMT					

SUB-TOTAL 5010 STANDING FAC					\$8,333.33	\$0.00	\$0.00

OBJECT: 5100 F/G PROFESSNL							
1-7000-0000	20100920 - SAL ACTUALS	PRL_PAYROLL		2010-09-23	\$16,666.67	\$0.00	\$0.00
PRLPAY 001 20100923	PRL_PAYROLL 679010: A	SAL-MGMT					

SUB-TOTAL 5100 F/G PROFESSNL					\$16,666.67	\$0.00	\$0.00

OBJECT: 5110 F/G SUPPORT							
1-7000-0000	20100830 - SAL ACTUALS	PRL_PAYROLL		2010-09-02	\$480.77	\$0.00	\$0.00
PRLPAY 001 20100830	PRL_PAYROLL 679013: A	SAL-MGMT					
1-7000-0000	20100907 - SAL ACTUALS	PRL_PAYROLL		2010-09-09	\$480.77	\$0.00	\$0.00
PRLPAY 001 20100907	PRL_PAYROLL 679017: A	SAL-MGMT					
1-7000-0000	20100913 - SAL ACTUALS	PRL_PAYROLL		2010-09-16	\$480.77	\$0.00	\$0.00
PRLPAY 001 20100913	PRL_PAYROLL 679020: A	SAL-MGMT					
1-7000-0000	2010920 - SAL ACTUALS	PRL_PAYROLL		2010-09-23	\$480.77	\$0.00	\$0.00
PRLPAY 001 20100920	PRL_PAYROLL 679025: A	SAL-MGMT					

SUB-TOTAL 5110 F/G SUPPORT					\$1,923.08	\$0.00	\$0.00

OBJECT: 5190 EB FULL TIME
1-7000-0000
5190 EB FULL TIME

MassAllocation \$8,016.67
Allocation \$0.00

\$0.00

DATE RUN: 09/20/10
 TIME RUN: 02:44:43

UNIVERSITY OF PENNSYLVANIA
 BEN FINANCIALS
 150. ORG: REVENUE & EXPENSE TRANSACTION DETAIL BY CNAC/ORG/FUND

PAGE: 2
 PROGRAM ID: glrpd150.rdf

REPORT BREAK: CNAC/ORG/FUND
 CNAC/ORG/FUND: 100/1000/000000

ACCOUNTING PERIOD: SEP-10
 DESCRIPTION: TRNG/NAC/UR/TRNG ORG 300/GENERAL UNRESTR

FORMAT: Dr/(Cr)

ACCT: BC/PROG/CREP	VENDOR NAME / JE LINE DESCRIPTION	SRCE/CATEGORY	PD	HD TRANS DATE	ACTUAL	ENCUMB	BUDGET
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OBJECT: 5190 EB FULL TIME
 SUB-TOTAL 5190 EB FULL TIME \$8,016.67 \$0.00 \$0.00

OBJECT: 5196 EB DEPENDENT TUITION CHARGE
 1-7000-0000 FT DEP TUIT CHG(EXCL SERV CTR, G&C) MassAllocation 2010-09-30 \$595.83 \$0.00 \$0.00
 EB ALLOCATIONS SEP-10 MassAllocation 6790 Allocation \$595.83 \$0.00 \$0.00
 SUB-TOTAL 5196 EB DEPENDENT TUITION CHARGE \$595.83 \$0.00 \$0.00

OBJECT: 5220 EXT OFF SUPPLY
 1-7000-0000 Pcard Reall fr 5249 to 5220 Manual 2010-09-21 \$63.95 \$0.00 \$0.00
 1xxx.ham.09/21/10.01 Manual 680496: A INV-23570-15127 N 2010-09-29 \$31.34 \$0.00 \$0.00
 Payables EMSCO SCIENTIFIC ENTERPRISES, INC. 15127 N 2010-09-29 \$73.16 \$0.00 \$0.00
 75 Payables 695020: A 600 FISHER SCIENTIFIC COMPANY 14528 N 2010-09-29 \$0.00 (\$31.34) \$0.00
 Payables EMSCO SCIENTIFIC ENTERPRI 15127 INV-23570-15127 N 2010-09-29 \$0.00 (\$73.16) \$0.00
 CTE: Payables 695042: E FISHER SCIENTIFIC COMPANY 14528 2010-09-02 \$73.16 \$0.00 \$0.00
 Payables PURCHASING 693071: E EMSCO SCIENTIFIC ENTERPRISES, INC. 14528 2010-09-02 \$0.00 \$31.34 \$0.00
 Purchasing 15127
 CTE: Purchasing 693071: E \$168.45 \$0.00 \$0.00
 SUB-TOTAL 5220 EXT OFF SUPPLY \$168.45 \$0.00 \$0.00

OBJECT: 5224 NONCAP COMPUTR
 Payables A DAIGGER & CO INC INV-23270-14527 N 2010-09-29 \$369.03 \$0.00 \$0.00
 75 Payables 695020: A 600 A DAIGGER & CO INC 14527 N 2010-09-29 \$0.00 (\$369.03) \$0.00
 Payables INV-23270-14527 14527 2010-09-02 \$0.00 \$369.03 \$0.00
 Purchasing A DAIGGER & CO INC 14527
 CTE: Purchasing 693071: E

DATE RUN: 09/20/10
 TIME RUN: 02:44:43

UNIVERSITY OF PENNSYLVANIA
 BEN FINANCIALS
 150.ORG: REVENUE & EXPENSE TRANSACTION DETAIL BY CNAC/ORG/FUND

PAGE: 3
 PROGRAM ID: glrpe150.rtf

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REPORT BREAK: CNAC/ORG/FUND
 CNAC/ORG/FUND: 100/1000/000000

ACCOUNTING PERIOD: SEP-10
 DESCRIPTION: TRNG/NAC/UR/TRNG ORG 300/GENERAL UNRESTR

FORMAT: Dr/(Cr)

ACCT: BC/PROG/CREP	BATCH NAME	VENDOR NAME / JE LINE DESCRIPTION	SRCR/CATEGORY	INVOICE/PO#	PD	HD TRANS DATE	ACTUAL	ENCUMB	BUDGET

OBJECT: 5224 NONCAP COMPUTR									
SUB-TOTAL 5224 NONCAP COMPUTR							\$369.03	\$0.00	\$0.00

OBJECT: 5228 EXT LAB SUPPLY									
Payables		EMSCO SCIENTIFIC ENTERPRISES, INC.	INV-23570-15127		N	2010-09-29	\$40.19	\$0.00	\$0.00
75 Payables 695020: A 600			15127						
Payables		EMSCO SCIENTIFIC ENTERPRI	INV-23570-15127			2010-09-29	\$0.00	(\$40.19)	\$0.00
CJE: Payables 695042: E			15127						
Purchasing		EMSCO SCIENTIFIC ENTERPRISES, INC.				2010-09-02	\$0.00	\$40.19	\$0.00
CJE: Purchasing 693071: E			15127						
SUB-TOTAL 5228 EXT LAB SUPPLY							\$40.19	\$0.00	\$0.00

OBJECT: 5249 OTH/MISC SUPPLY									
1-7000-0000		Pcard Reall fr 5249 to 5220	Manual			2010-09-21	(\$63.95)	\$0.00	\$0.00
1xxx.bam.09/21/10.01 Manual 680496: A			02 Adj Prev Tx						
1-7000-0000		U OF PENN B/K #314 UPO	PROCARD_DEBITS			2010-09-03	\$63.95	\$0.00	\$0.00
PCARDR123 20100903 P100001		PROCARD_DEBITS	Feeder						
1-7000-0000		THE WRITE TYPE	PROCARD_DEBITS			2010-09-17	\$250.00	\$0.00	\$0.00
PCARDR553 20100917 P100001		PROCARD_DEBITS	Feeder						
SUB-TOTAL 5249 OTH/MISC SUPPLY							\$250.00	\$0.00	\$0.00

OBJECT: 5262 INT PHONE EQP									
1-7000-0000		Line and Equipment Charges	TELECOMM			2010-09-14	\$198.40	\$0.00	\$0.00
TELE 001 20100914 TELECOMM 680452: A			Feeder						
SUB-TOTAL 5262 INT PHONE EQP							\$198.40	\$0.00	\$0.00

OBJECT: 5263 INT TOLL CHGS									
1-7000-0000		Telephone Usage	TELECOMM			2010-09-14	\$50.48	\$0.00	\$0.00
TELE 001 20100914 TELECOMM 680452: A			Feeder						
SUB-TOTAL 5263 INT TOLL CHGS							\$50.48	\$0.00	\$0.00

4094

REPORT BREAK: CNAC/ORG/FUND
 CNAC/ORG/FUND: 100/1000/000000

ACCOUNTING PERIOD: SEP-10
 DESCRIPTION: TRNG/NAC/UR/TRNG ORG 300/GENERAL UNRESTR

FORMAT: Dr/(Cr)

ACCT: BC/PROG/CRFB	BATCH NAME	VENDOR NAME / JE LINE DESCRIPTION	SRCE/CATEGORY	INVOICE/PO#	PD	HD	TRANS DATE	ACTUAL	ENCUMB	BUDGET
OBJECT: 5264 EXT PRTG/PUB	1-7000-0000	EXT PRTG/PUB - Realloc from 1871	Budget Journal	22 Budget Realloca			2010-09-10	\$0.00	\$0.00	\$5,000.00
SUB-TOTAL 5264 EXT PRTG/PUB								\$0.00	\$0.00	\$5,000.00
OBJECT: 5500 EXPENSE CREDIT	1-7000-0000	No show fee for Internal Training	Manual	01 Intra Gds/Svcs			2010-09-17	(\$200.00)	\$0.00	\$0.00
SUB-TOTAL 5500 EXPENSE CREDIT								(\$200.00)	\$0.00	\$0.00
OBJECT: 9511 SUSP:BOOKSTR	1-0000-0000	ACCT1001XXXX1595XXX524920002000	BOOKSTORE	Feeder			2010-09-16	\$132.44	\$0.00	\$0.00
SUB-TOTAL 9511 SUSP:BOOKSTR								\$132.44	\$0.00	\$0.00
OBJECT: 9599 SUSP:FROZEN ACCOUNT	1-0000-0000	ACCT1001XXXX4595XXX527420002000	FED_EX_DOM	Feeder			2010-09-07	\$17.62	\$0.00	\$0.00
SUB-TOTAL 9599 SUSP:FROZEN ACCOUNT								\$17.62	\$0.00	\$0.00
TOTAL EXPENSE:								\$36,562.19	\$0.00	\$5,000.00
NET PERIOD DR/(CR):								\$36,562.19	\$0.00	\$0.00