Form Name	Form Title	Form Function
FZAJVCD	UCSC Journal Voucher Entry Form	Input for TOE/TOFs
FZIJVCD	List of Suspended Journal Vouchers Form	List of incomplete/un-posted journals
FGIJSUM	Journal Voucher Summary Form	Summarizes transactions within a journal
FZIDOCR	Document Retrieval Form	Summarizes a completed journal (no descript)
FGIDOCR	Document Retrieval Form	Shows completed journal with description
GJAPCTL	Print Job Submission Form	For printing JVs/TOEs (Process = FZRPTJV)

XTOE: TOE - GENERAL TRANSFER OF EXPENSE *(Routes within or between Departments for final approvals)*

Description Field	Document Reference	Sign:	Text:
Line Item transfer: Same description that appears on the ledger for the transaction being transferred. **Transfer of summary expense by account code:** To: fund/org code Fr: fund/org code **Summary transfer to correct activity codes within same FOA:** Correct activity code **To redistribute charges within the same unit or to another unit:** Use a description identifying the charge and the unit being charged eg: "Cowell/Xeroxing charges"	**Line Item transfer:** Use the document # appearing on the ledger for that line item. **Transfer of summary expense by account code:** ACCTSUM **Summary transfer to correct activity codes within same FOA:** ACTVSUM **To redistribute charges within the same unit or to another unit:** EXPDIST	**(D)ebit:** An increase to an expense account/ a decrease to a revenue account **(C)redit:** A decrease to an expense account/ an increase to a revenue account	**REQUIRED:** **What** **Why** **Who** • **Name** • **Office** • **Phone**

XTOF: TOF - GENERAL TRANSFER OF FUNDS *(Routes within or between Departments for final approval)*

Description Field	Document Reference	Sign Indicator:	Text:
Suggest using the organization /account code the budget is being moved to for the decrease transaction and using the organization/account code the budget is being moved from for the increase transaction.	Not Required	**(+):** An increase to an expense account budget code (B0?000) **(-):** A decrease to an expense account budget code (B0?000)	**REQUIRED:** **What** **Why** **Who** • **Name** • **Office** • **Phone**

When to Use a TOE Form
• move expenses from one fund, org, or account to another.
• distribute costs within a unit (example: redistributing a phone charge among various orgs).
• add or change activity codes.
• move a block of expenses on ledger from one FOAPAL to another, provided the account code remains the same or within the same classification and the fund source is unrestricted.

When to Use a TOF Form
• move budget from one organization to another within the same funding source.
• redistribute budget from the pool budget account to expenditure account codes and/or activity codes.

XEQT: TOE - INVENTORIAL EQUIPMENT *(Routes to Accounting for final approval)*

Description Field	Document Reference	Sign:	Text:
Should use the description that appears on the ledger for the inventorial equipment transaction when it is an internal adjustment for a current year purchase. If the transaction is a sale between two units then the description of the equipment being sold would be more appropriate.	Must reference the source document # of the original transaction appearing on the ledger for the expense being transferred. The Purchase Order # for a vendor purchases. (List invoice # in text or description.) If the transaction constitutes a sale of inventorial equipment between two units, then the purchase order number appearing on the units inventory listing is acceptable as the document reference (the account code 007080 must be used to record the sale of inventorial equipment between two departments).	**(D)ebit:** An increase to an expense account **(C)redit:** a decrease to an expense account	**REQUIRED:** **What:** include serial and property number **Why: Who:** • **Name** • **Office** • **Phone**

XEPT: TOE – CONSTRUCTION IN PROGRESS/PLANT *(Routes to Plant Accounting for final approval)*

Description Field	Document Reference	Sign Indicator:	Text:
Should use the description that appears on ledger for the expense being transferred or a description that describes the transfer.	Reference the source document # of the original transaction appearing on the ledger for the expense being transferred.	**(D)ebit:** An increase to an expense account **(C)redit:** a decrease to an expense account	**REQUIRED:** **What** **Why** **Who** • **Name** • **Office** • Phone

XPRA: TOE - ALLOWABLE PAYROLL ADJUSTMENT *(Routes to General Accounting for final approval)*

Used for: 1) Corrections to FIS activity code errors. **2)** Expense transfers made to P68570 & CG8570 "Graduate Health Insurance", P68590 & CG8590 "Partial Fee Remission", P68970 & CG8970 "Tuition remission".

Description Field	Document Reference	Sign:	Text:
If correcting an activity code use: " correct activity code " as your description. If correcting Graduate student benefit expense recharged from the Graduate Office, use the description that appeared on the ledger when the expense was originally charged, which is the name of the graduate student for which the benefit expense is charged.	Use ACTVSUM if correcting by activity code for multiple months. If correcting an activity code for a specific month use the original payroll journal document #. If transferring Graduate student benefit recharge transactions use original source journal document #.	**(D)ebit:** An increase to an expense account **(C)redit:** a decrease to an expense account	**REQUIRED:** **What** **Why** **Who** • **Name** • **Office** • **Phone**

Multiple Units Sharing Costs Associated with an Event

Use a TOE Form to process transactions required for units sharing costs of an event (when there is an aggregate of event expenditures to distribute or when the coordinating unit requests contributions prior to incurring event expenditures).

Unit receiving the charge:	Debit account code 001280
Unit recharging the expense:	Credit account code 006500

Notes: 001280 should never be used without 006500 or 006500 without 001280
A contributing unit cannot use contract or grant funds under the temporary recharge activity method.

Retention Guidelines:
Non-government: TOE: 5yrs; TOF: 10yrs. Starts after the end of the fiscal year in which it was produced.
Government and, Contracts and Grants: Check with Extramural Funds

Office of Record:
A Department that generates a document is the Office of Record for that Document. Responsibilities include organizing , maintaining, and retrieving documents including supporting documentation.