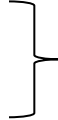




Transaction Restrictions

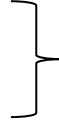
Journal entries and ID Charges affecting certain Accounts can only be entered by Financial Services personnel. To create transactions against the following Account Types, contact the following:

7M Capital Acquisitions (Accounts 726xxx)
7T Land & Building Acquisitions
and Improvements (Accounts 730xxx)



Capital Accounting
474-9668

60 Salaries, Benefits & Pay Levy (Accounts 6xxxxx)
Budget & Grant Accounting Services



Fort Garry – 474-9421
Bannatyne – 789-3724

Within every journal voucher, whether a journal entry or ID charge, please ensure the following:

1. Rule codes for ID charge debits (**ID1A** and **ID1D**) must always be offset with rule codes for ID charge credits (**ID1C**). The ID debit amount **MUST** equal the ID Credit amount. Where this is not the case, an unbalanced ID charge document is printed and may not be directed to the unit being charged.
2. Rule codes used to process a Journal entry are either **JE15** or **JE16**. JE15 debits must equal JE15 credits and JE16 debits must equal JE16 credits.
3. It is possible to process an ID charge on the same document as a journal entry, provided the rule codes are balanced separately. It is preferred that ID charges be processed on a separate document.
4. Additional ID rule codes are in place for limited use as follows:
ID1N - for ID credits to be used only by Ancillary Services
ID1P - for ID debits to capital accounts for use only by Physical Plant
ID1I - for ID credits to fuel inventory account for use only by Physical Plant