

## Journal Entry Form

All Journal Entry Forms require the following minimum data:

- **Campus/Department Name** – this must be the name of the campus/department requesting the journal entry.
- **Location No.** - this must be the number of the campus/department requesting the journal entry.
- **Journal entry No.** - this is a required field, we created a numbering system like what we use for the cash receipt system.
  - An example of the number to use is 18-001-420
  - 18 is the fiscal year
  - 001 will be your campus/department number
  - 4 is the month and 20 is the day you created the journal entry.
- **New Account** – Please fill in a “\*” when you have an account code or activity code that needs to be set up in Lawson.
  - Please check GL90 to be sure code is not already in Lawson.
- **Account Code** – this is the account codes you want to use.
  - Fund is Company in Lawson, example 199. How are you paying for this?
  - Function is the first part of the accounting unit in Lawson, example 11. Who is it for?
  - Organization is the second part of the accounting unit in Lawson, this should be your campus/department number.
  - Program is the third part of the accounting unit in Lawson, example 11. Is this for a particular group of students?
  - Responsibility is the last part of the accounting unit in Lawson. Who budget is paying for this?
  - Object is the account number in Lawson. What are you purchasing or paying for?
  - Sub-Object is the sub-account in Lawson.
  - Activity Code is used for grants and for activity funds (461) and student funds (865).
- **Description** – this should explain the reason for the journal entry request. For example correcting deposit coding, adjustment to expense, moving expense to correct code, moving to correct activity code, etc.
- **Debit/Credit Amount** – Please check the GL90 to verify the item(s) you want to move are in the account codes you are using.
  - When moving items from object 2XXX, this object normally has a credit (negative) balance.

- Go to the GL90 screen in Lawson enter the account code that the item is coded to now. If the amount for the item is a positive number that amount will be a credit on your journal entry. The account the item is being moved to should be a debit.
  - Go to the GL90 screen in Lawson enter the account code that the item is coded to now. If the amount for the item is a negative number that amount will be a debit on your journal entry. The account the item is being moved to should be a credit.
- When moving items from object 5XXX, this object normally has a credit (negative) balance.
  - Go to the GL90 screen in Lawson enter the account code that the item is coded to now. If the amount for the item is a positive number that amount will be a credit on your journal entry. The account the item is being moved to should be a debit.
  - Go to the GL90 screen in Lawson enter the account code that the item is coded to now. If the amount for the item is a negative number that amount will be a debit on your journal entry. The account the item is being moved to should be a credit.
- When moving items from object 6XXX, this object normally has a debit (positive) balance.
  - Go to the GL90 screen in Lawson enter the account code that the item is coded to now. If the amount for the item is a positive number that amount will be a credit on your journal entry. The account the item is being moved to should be a debit.
  - Go to the GL90 screen in Lawson enter the account code that the item is coded to now. If the amount for the item is a negative number that amount will be a debit on your journal entry. The account the item is being moved to should be a credit.
- **Totals** – the totals for Debit Amount and Credit Amount must equal and they should show as “Balanced”, they should not show as “Out of Balance”.
- **Print name of Administrator** – please print the name of the Administrator signing the form.
- **Administrator Signature and Date** – the form must be signed by the budget holder and dated. The budget holder should ensure that all transactions involving local, state and federal expenditures are reasonable and necessary to carry out the goals, objectives and strategies of the program being charged.
- **Print name of Grant Administrator/Manager** – please print the name of the Grant Administrator/Manager signing the form.

- **Grant Administrator/Manager Signature and Date** – the form must be signed and dated if grant funds are involved by the Grant Administrator and/or Grant Manager. Grant Administrator and/or Grant Manager should ensure that all transactions involving state and federal expenditures are reasonable and necessary to carry out the goals, objectives and strategies of the program being charged.
- **Print name of Preparer** – please print the name of the Preparer signing the form.
- **Preparer Signature and Date** - the form must be signed and dated by the preparer of the form.
- **Grant Funds Only** – If using federal funds (2XX, excluding 240) you will need to fill in the Goal, Objective and Strategy from your Campus Improvement Plan.
- **Supporting document** – supporting documentation shall be attached to the journal entry form for audit tracking purposes. Items needed are copies of general ledger reports (ZG298, GL90), purchase orders or remittance of collections or payroll reports (payroll by account/employee).
- **Checklist before sending JE to accounting:**
  - Has expense/deposit been posted in Lawson?
  - Has activity code been included (if applicable)?
  - Ensure authorized signer signature(s) have been obtained.
  - Backup documentation attached (invoice, Lawson report, remittance of collection, purchase order, receipt, etc.)
  - Does the entry Balance?