Guidelines for Submitting Journal Entries

Why submit a journal entry?
• Correct transaction mistakes on department ID activity
• Allocate or share costs between departments or department IDs (i.e. allocation of copy charges for shared printers, share the cost of bulk purchases between department IDs)
• Transfer funds between local departments

Guidelines for submitting journal entries:
• Journal entries may be used for the following types of transactions
  o Expense to Expense transactions on same local Dept ID
  o Expense to Expense transactions on same appropriated Dept ID
  o Revenue to Revenue transactions on same local Dept ID
  o Expense to Expense transaction between different local Dept IDs
  o Expense to Expense transactions between different appropriated Dept IDs
  o Revenue to Revenue transactions between different local Dept IDs
  o Surplus transfers between different local Dept IDs
• Journal entries may **not** be used for the following types of transactions
  o Expense to Expense transactions between local/grant and appropriated department IDs
    ▪ No adjustments may be made between appropriated and non-appropriated department IDs with the exception of payroll corrections.
  o Revenue to Expense or Expense to Revenue transactions between local department IDs
    ▪ Use an Internal Payment Form and submit through Accounts Payable

• **Never use budget rollup accounts for journal entries.** Instead, use Expense and Revenue **Account** codes as you would for payments or receipts.
  • Payroll corrections require very specific formatting. See Procedures for Processing Payroll Corrections in the Quicklinks box at [http://vpfa.boisestate.edu/administrative-accounting/](http://vpfa.boisestate.edu/administrative-accounting/)

What is a surplus transfer?
• A method to transfer or share funds in one local department ID with another local department ID.
• Use Journal entry form to process the transfer
• Use Account Code 998980 on both sides (debit and credit) of transaction

Journal entry backup
• Backup is any supporting documentation that can explain why the journal entry was made.
  o Invoices
  o Emails
  o Query data
• Department initiating journal entry should keep a copy of the entry and any backup on file in the department for audit purposes.