



# Journal Entries & Accounting Adjustments

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## General Description

### Policy Summary:

All departments are able to review transactions posted to the cost center budget by running a Budget to Actual by Cost Center report in Workday at any time during the month.

### Exceptions:

None.

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## Policy Content

### ① Journal Entry

A journal entry is required if a cost center would like to do the following:

- Transfer funds from one operating cost center to another
- Transfer funds from a designated account to an operating cost center
- Correct a P-Card transaction

A Journal Entry Google Form should be completed. The form will allow email routing to the Cost Center Manager for approval. Once approved, the Google Form will route to the Business Office to be entered into Workday.

### ② Accounting Adjustment

An Accounting Adjustment is required for the following:

- Relates to a requisition or supplier invoice that was previously created
- Payment on these items has already been made

- Purpose is to change the cost center or spend category

An Accounting Adjustment Google Form should be completed. This form will route directly to the Business Office, and when entered into Workday, the respective Cost Center Manager will receive an action item in their Workday inbox for review and approval of the change.

## ***Attachments***

[Journal Entry Form](#)

## Related Documents

### Related Content:

[Journal Entry Google Form](#)

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## Revision Management

### Revision History Log:

Revision #:	Date:	Recorded By:
v3.0	1/19/2023 5:04 PM	Yvonne Cortez
v2.0	5/31/2022 11:32 AM	Holly Warfel
v1.0	6/14/2019 9:45 AM	Diana Heeren

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### Vice President Approval:

Name:	Title:
Gary Logan	Vice President for Finance & Administration