

**ROCHESTER INSTITUTE OF TECHNOLOGY
JOURNAL ENTRY FORM**

Journal Name	Journal Description

Period	Effective Date	Category	Source
			MANUAL

Line	Account Number	Debit	Credit	Description
1				
2				
3				
4				
5				
6				

Total Debits	Total Credits	Preparer	Approver

ACCOUNTING USE ONLY:

Batch Name	Date Created	Date Posted	Accounting Approval

Instructions for Completing Manual Journal Entry Form

1. **Journal name — (Required)** Journal names must be unique: Enter the description in the following format: department of preparer, Initials of preparer, month and day (mmdd) the entry is prepared. Number all journals consecutively during the day. i.e. 151LJF0917-01 for the first journal, 151LJF0917-02 for the second, etc.
2. **Journal Description—(Required)** Enter a meaningful description of the journal i.e. CoreStates correction for November 98. This description will default to the description for each line. The journal line description may be changed.
3. **Period—(Required)** Enter accounting period (month) and year that the entry will be processed. Use the standard 3-character month abbreviation i.e. NOV-98.
4. **Effective Date—(Required)** Enter the date you are preparing the entry. If the entry applies to a prior month, indicate the last day of the applicable month.
5. **Category—(Required)** Select and enter the appropriate category: adjustment, encumbrance, accrual
6. **Source—Manual**
7. **Line—**Each transaction is indicated by a line number including an account number, a debit or a credit and a description.
8. **Account Number—**Enter the 24-digit account that this transaction applies to.
9. **Debit or Credit—**Enter the dollar amount.
10. **Description—**This will default from the journal description enter in step 2 above. The description may be changed if necessary.
11. **Total Debits—**Total the debit column and enter the amount. The total debits must equal the total credits.
12. **Total Credits—**Total the credit column and enter the amount. The total debits must equal the total credits.
13. **Preparer—**Enter the name of the individual who prepared the journal entry.
14. **Approver—**Obtain the department head's signature.

Forward the completed form with the appropriate documentation to Accounting for processing.

Documentation requirements: Entries involving grants and contracts must be accompanied by complete documentation. For example, if you are moving an expense from an operating account to a grant account, you should include a copy of the original charge and an explanation of why the charge is being moved to the grant.

Accounting does not require documentation for interdepartmental journal entries. However, departments should maintain complete records for internal audit purposes.