

SECTION 5.07 - JOURNAL ENTRIES

Contact: Accounting @ Extension 4170

A. Overview

There are occasions when it is necessary to change the account code a payroll transaction has been charged to. Depending on what type of change you need to make you will use one of the following methods:

Note: In all of the methods discussed below, you should be dealing with a transaction that has already been charged/paid.

B. Account Code Corrections – Employee’s Timesheet

To make an account code change due to clerical error or changes in spending plan, use the Account Code Change Voucher form. A copy of the Account Code Change Voucher form is located at the end of this section or is available upon request via e-mail from the Accounting Office.

- Account Code Change Vouchers should only be used after the expenditure appears on your monthly expenditure reports.
- Make sure that you include the benefits with your correction. They need to be listed as a separate line item, because they have a different object code.
- When preparing an Account Code Change Voucher, be sure to complete the *description of items* section. If you have several corrections, you may attach a copy of a transaction recap report highlighting your corrections and write “see attached” in the *description of items* section.
- All vouchers must have the signature authorization of the budget authority.

C. Account Code Corrections – Employee’s Assignment

To make an account code change to an employee’s assignment, due to clerical error or changes in spending plan, contact Human Resources.

D. Deadlines

All Account Code Change Vouchers must be received in the Accounting Office no later than the 25th of the month for the corrections to be reflected in the current month. Corrections will be reflected on your monthly reports with a Journal Entry Number in the reference column.

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ACCOUNT CODE CHANGE VOUCHER

INSTRUCTIONS: This voucher is used to approve and process a change in the account code to which an expenditure or revenue was charged.

Voucher prepared by _____

For Accounting Office Use

Journal Entry No. _____

Month _____

Approved by _____

ACCOUNTS TO BE DEBITED

AMOUNT

TOTAL DEBITS

Charges listed above are hereby authorized:

Signature of Budget Authority

Date

ACCOUNTS TO BE CREDITED

AMOUNT

TOTAL CREDITS

DESCRIPTION OF ITEMS (Attach transaction recap, as needed)

WARR. DATE	VENDOR/PAYEE	WARRANT NO.	P.O. NUMBER	TOTAL AMOUNT

REASON FOR CHANGE:

____ Clerical Error

____ Other: _____

____ Change in Spending Plan