**GL Journal Entry Check List**

Purpose

This job aid will help the user determine if the pending journal entry is ready for submission for approval by Division of Accounts.

1. The journal date, effective period, and fiscal year should all coincide.
2. The journal date should be within an open period.
3. The journal date and ADB Date are the same.
4. The Source should relate to the type of correction being made. For example, a Source of IU should only be seen in the Source Box on the Header tab if an Inter/Unit journal is being entered and the correction involves two business units. Refer to the Source Code job aid for information on Source Codes.
5. The long description should adequately describe what the journal entry is correcting. Agency specific abbreviations or wording should be avoided.
6. Are the accounts being used on the Lines tab debited and credited correctly? Refer to the Basic General Ledger Account Signs job aid for information on debits and credits.
7. As a general rule, no cash account should be used on a journal entry, unless an Inter/Unit journal (Source IU) is being entered.
8. As a general rule, any transactions correcting an AP voucher should be completed in the AP module through an AP source journal. If the fund, account, or first five digits of the department id requires correction, the correcting journal must be completed on a GL journal voucher.
9. Adequate documentation to support the amount of the journal entry and what the journal entry is for should be attached through FileNet. An attachment that is an exact replica of the journal entry is not adequate support.
10. The Journal Status and Budget Status must be valid (V) before the journal can be submitted for approval. If the journal is not submitted and then approved at the agency level, the journal entry will not flow to Division of Accounts for final approval.