

TENNESSEE DEPARTMENT OF  
FINANCE AND ADMINISTRATION  
DIVISION OF ACCOUNTS

*Guidelines for departmental staff on how to  
record different types of journal entries*

# JOURNAL ENTRY GUIDELINES

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## Purpose/Scope

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To provide guidance related to journal entries (JE) that are prepared by departmental fiscal staff (FSCM General Ledger JE) and the steps necessary to prepare, document, and review the entries. For purposes of these guidelines, a JE is defined as a method of recording transactions directly to the state's general ledger (i.e. the Edison "Actuals" ledger group), that is comprised of equal and offsetting debits and credits.

This document does NOT include guidance related to:

- Journal Entries prepared by Edison personnel;
- Submodule entries (i.e., Commitment Control, Grants, Inventory, Accounts Payable, iNovah, Asset Management, Accounts Receivable, etc.);
- State procurement and
- Monthly review of funds and resources for budget to actual comparison purposes.

In addition, these guidelines are not intended to provide instructions on the basic steps for entering journal entries within the general ledger module of Edison. See Edison training guide, *General Ledger Manual*, at FSCM Training Catalog>General Ledger/Budgets>General Ledger Manuals.

## I. Roles and Responsibilities

### (a) Requester/preparer

The requester/preparer is an individual that enters and submits a JE. The Edison User ID and name of the person entering a JE can be seen on the Header tab as "Entered By".

*NOTE: One individual cannot serve as both requester/preparer and agency approver of a JE.*

Responsibilities include:

- ❖ Ensuring the description on the Header tab accurately describes the purpose of the JE;
- ❖ Determining the JE source (type) of transaction that is required to process the accounting (reference section IV);
- ❖ Obtaining appropriate supporting documentation to be used as Attachments to the JE (reference section V);
- ❖ Coding and classifying the involved transactions for posting according to established state and departmental account classification structure and appropriate accounting standards and/or practices;
- ❖ Checking JE status (journal edit and budget status must be valid (V) before the JE can be submitted and approved);
- ❖ Monitoring approval status;

- ❖ Contacting other state agencies to coordinate interunit JE processing and
- ❖ Notifying an agency approver of journal entries that need approving.

### **(b) Agency Approver**

An agency approver is responsible for reviewing and approving JEs.

*NOTE: One individual cannot serve as both requester/preparer and agency approver of a JE.*

Responsibilities include:

- ❖ Ensuring that JE dates are within the appropriate accounting period;
- ❖ Verifying that the correct JE source (type) was used in relation to the transaction being processed;
- ❖ Confirming the description on the Header tab accurately describes the purpose of the JE;
- ❖ Verifying the debit and credit transactions are accurate for the account(s) used;
- ❖ Ensuring JE has adequate documentation attached (Attachments link on the Header tab) that supports the amount and purpose of the JE and
- ❖ Ensuring that the JE includes the proper accounts and other chartfields.

The agency approver is responsible for contacting the requester/preparer to resolve any outstanding issues that did not result in a final POST status before close of the current open accounting period.

The agency approver will be the contact for Division of Accounts for inquiries on resolving issues regarding any pending or deniable journal entries.

### **(c) Controller/Fiscal Director**

The Fiscal Director or Controller is responsible for planning, organizing and supervising the work of professional and sub-professional personnel responsible for JE preparation. They are responsible for reviewing and approving various accounting transactions in the general ledger and submodules to ensure accuracy and that appropriate accounting policies and procedures were followed. The Fiscal Director or Controller is also responsible for monitoring outstanding journals from closed accounting periods and deleting those journals as needed.

### **(d) Department Head**

The Department Head is responsible for establishing and maintaining effective internal control over operations and compliance with applicable laws and regulations as they relate to transactions impacting the general ledger. The Department Head may delegate authority for financial analysis and reconciliation for specific transaction components or overall fund management as described in these guidelines.

## **(e) Department of Finance and Administration, Division of Statewide Accounting (Division of Accounts)**

The Division of Accounts is responsible for reviewing and approving all JEs that have been successfully submitted and approved by the agency and that have an effect on the state's financial statements. In addition, the Division of Accounts also provides guidance to state agencies in the processing of JEs.

Also, as required by *Tennessee Code Annotated* 4-3-1007, the Division of Accounts is responsible to:

- ❖ Maintain a system of general accounts embracing all the financial transactions of state government;
- ❖ Examine at any time the accounts of every department, institution, office or agency receiving appropriations from the state and
- ❖ Prescribe such subsidiary accounts, including cost accounts, for the various departments, institutions, offices and agencies as may be desirable for purposes of administration, supervision and financial control.

## **II. Segregation of Duties**

One individual cannot serve as both the requester/preparer and the approver of a JE. In most instances, the approver should be a supervisor of the requester/preparer; however, special circumstances may exist wherein the approver is not the supervisor. An example of such circumstances would be when a department head initiates/prepares a JE and a staff member must approve the entry. In all cases, though, the approver should have a familiarity with the JE entry, its propriety and effect on the general ledger.

## **III. Transactional Integrity**

Transactions must be incurred before they are recorded, transferred, or reclassified by a JE. All accounting events should be captured and recorded in the general ledger. Each JE transaction should be a true reflection—and an accurate record—of events. Expected expenses or encumbrances still unpaid and not received on a purchase order should not be processed.

## **IV. Journal Entry Types, Uses and Descriptions**

Journal entries (JEs) record financial transactions directly into the general ledger. Generally, a JE should be completed when a correction, reclassification, accrual or transfer is needed in order to record an accounting transaction that accurately reflects the state's financial events. A JE cannot create or record the use of cash. In other words, a JE can record cash between funds; however, the net effect of cash for the JE in total must net to zero.

If an error occurred in an Edison module other than the general ledger module, the error should be corrected by utilizing the module in which the error originated whenever possible, rather than a JE, if

the module provides an appropriate correcting mechanism (recording an AP journal voucher in the AP Module is an example of an appropriate correcting mechanism). See the discussion below on AP journal vouchers.

If a JE is necessary, it should be completed within 30 days of the original transaction or other occurrence that leads to the necessity of a JE. JEs must be entered with a date that is within an open accounting period and must be submitted and approved by the business unit (BU) within six (6) business days following the end of that accounting period (calendar month). During the year-end close process, the submission and approval of JEs should comply with the operational close calendar distributed by the Division of Accounts.

The following journal entry source types are commonly used:

**Source AG:** Agency Only Approval JEs can be used to record a transaction that does not affect the following chartfields in the general ledger: Fund, Account or first five digits of the Department ID. This source should be utilized whenever possible. Further guidance for these JEs can be found in the Special Items section of this guideline document.

**Source EX:** External Application JEs are journals which are uploaded to Edison using a template and an Excel macro. Although there are no restrictions on how large or small an uploaded JE can be, EX JEs are most beneficial when the number of lines within the JE are numerous and the creation of the JE is made easier through the use of an Excel template.

**Source IU:** Inter-Unit Transaction JEs are journals to record expenditure and revenue transactions between business units (BUs) and departments. The billing agency generally recognizes revenue, and the paying agency generally recognizes expenditures. All IU JEs must follow Department of Finance and Administration Policy 18 which can be found on the Division of Accounts website.

**Source JV:** Online Journal Voucher JEs are the most common type of journal entry used by an agency to make transfers, accruals, corrections or reclassifications. Examples of JV JEs would include corrections to account codes, reallocation of transactions between divisions within a state agency or a reclassification of unearned revenue to earned revenue.

**Source LA:** Accrued Liabilities JEs are used to record year-end liabilities that were not recorded through the accounts payable module. LA JEs are discussed in the Special Items section of this guideline document.

**Source MU:** Multi-Unit Transactions are JEs created by a select number of state agencies to record transactions involving multiple BUs on one entry. MU JEs are usually created on a monthly or quarterly basis. Examples of MU JEs would be quarterly unemployment compensation billings or monthly billings for services provided by General Services, Division of Accounts, or Edison. Because these JEs are created under the BU of the initiating agency, most users will not be able to access this JE through FSCM. Documentation is typically sent to the charged BUs by the initiating BU or is made available to the charged BUs via the initiating BU's

internet or intranet site. In order to be approved to enter MU JEs, a BU must submit a request in writing to the Finance and Administration, Deputy Chief of Accounts, for review and approval.

**Source RA:** Accrued Revenue JEs, or accounts receivable JEs, are used to record year-end receivables for departmental revenues and refunds due that were not recorded through the accounts receivable module. RA JEs are discussed in the Special Items section of this guideline document.

### **AP Journal Vouchers**

AP Journal vouchers, unlike journal entries, are entered through the accounts payable module rather than directly into the general ledger. AP Journal vouchers should be used to make corrections to AP vouchers if it is not necessary to change the Fund, Account, and first five digits of the Dept ID. See *How to Correct an AP Voucher on an AP Journal* on the Division of Accounts website.

## **V. Guiding Principles and Expectations**

### **(a) Supporting Documentation**

#### **(i) Personally Identifiable Information (PII)**

**No Personally Identifiable Information (PII) should be included in any supporting documentation attached to a JE.** PII is often defined as an individual's first and last name in combination with any one or more types of information, including, but not limited to, social security number, passport ID, credit card numbers, bank account numbers, criminal or medical records, personal tax information, etc. Individuals who dispense, receive, and store PII have a responsibility to safeguard that information. Any journals being reviewed for final approval by Division of Accounts found to have documentation attached that contains PII will be denied. The attachment(s) containing PII will need to be deleted (see section V(iii), *Deleting Attachments*) and documentation with the PII removed or redacted will need to be reattached before the JE is resubmitted.

#### **(ii) Minimum Standards**

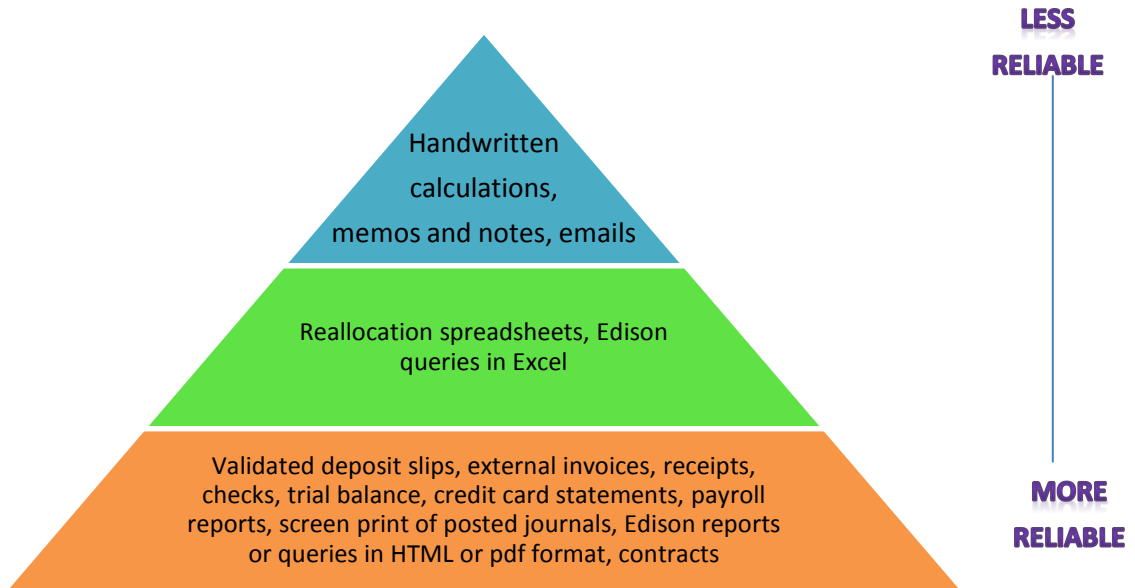
Supporting documentation for all JE source types should, at a minimum, provide enough information for an independent person with a basic knowledge of accounting to be able to understand the nature of the transaction.

Preparers and approvers should measure the appropriate level of documentation used to support the transactions they are generating to ensure the support can provide a reviewer assurance of the following:

- ❖ The transaction actually took place;
- ❖ All transactions are recorded that should be;
- ❖ Transactions are recorded for appropriate amounts;

- ❖ Transactions are recorded in the proper fiscal year; and
- ❖ Transactions are recorded in the proper accounts.

The pyramid below illustrates the hierarchy of supporting documentation reliability. The base represents a higher degree of reliability of supporting documentation. Including only those documents listed at the top of the pyramid may not support a JE sufficiently and other documentation could be requested. Note that a copy or screen print of the JE, staging documents, vouchers and expense reports that have yet to be approved, and/or checks that were never received or deposited are not in and of themselves deemed adequate support.



The following categories describe various types of transactions and descriptions of possible supporting documentation that is typically considered acceptable:

**Category I:** reclassifying, allocating, reallocating, correcting, moving, transferring, etc. These entries will typically require at least two items of support which may include:

- 1) Support that shows the accounting string and where the original entry was made;
- 2) Support that documents why the change is needed; and/or
- 3) Other transactions that have occurred that support the assertion that the accounting event has occurred, e.g., expenditures occurring to support revenue recognition from unearned.

**Category II:** billing, charging, reimbursements, etc. These entries generally require one side of the entry to recognize some type of revenue. Invoices or other documents showing how amounts are calculated should be used as the minimum support for these types of transactions. Interunit billings involving grants/projects must include support that contains AR invoices or a listing of AR Invoice amounts.



**Category III:** transactions/events recorded in Edison as a result of a transaction originating in an external system. These JEs will also require at least 2 items of support which may include:

- 1) Evidence of activity from the external system; and/or
- 2) A translation/explanation of how this information should be recorded in Edison, e.g., a crosswalk of chartfields in an external system to the equivalent chartfields in Edison.

**Category IV:** accruals, indirect cost, in-kind, sales tax, etc. These entries tend to occur less frequently and/or are not as commonly used as the previous categories. The support for this category of JEs is usually unique to the transaction. They are commonly supported by computations based on current practice or business processes. In regard to accruals, it may be necessary to estimate the amount of accruals. However, sufficient evidence supporting the computation of the estimates and their reasonableness is required. Typical support would include procedures used to arrive at estimates, the underlying assumptions used and historical data supporting the assumptions and/or relevant documentation of actual accrual experience.

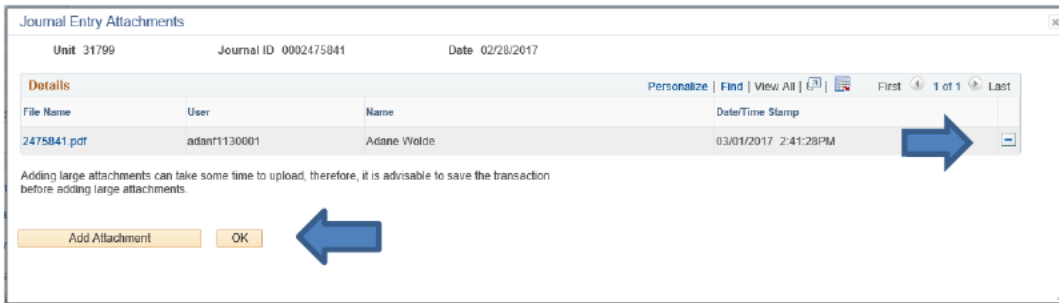
**Please see Appendix (e) for examples of journal entries and acceptable supporting documentation.**

General Supporting Documentation Considerations for All Categories:

- Attach a memo or summary/explanation page if more information is needed than what is included on the Header tab of the JE.
- Attach documents in a file format that everyone can access (save emails as txt files).
- Organize supporting documents in a logical manner.
- Make sure all pages are neat and legible and that important parts are not “cut-off” during scanning.
- Be aware that highlighting can often make PDF or other scanned documents hard to read.
- Number items to indicate flow, if possible.

### ***(iii) Deleting Attachments***

Whenever incorrect or unneeded documentation is attached to a JE through the Attachments link on the Header tab, the user has the ability to delete JE attachments as long as the journal is not in a posted or unposted status or has not been approved at any level. Click the Attachment link, and on the pop up, click the “-” sign to the right of the attachment that needs to be deleted. Then click OK on the pop up and Save on the Header tab.



Journals being reviewed by the Division of Accounts for final approval will be denied if submitted and approved by an agency with documentation attached that should have been deleted.

Please note that journals processed before the Edison 9.2 upgrade in April 2016 will have documentation attached through FileNet, which can still be accessed through the FileNet Interface tab on each journal. But remember, whether documentation is attached through the Attachments link on the Header tab or through the FileNet interface, it cannot be deleted if a journal is posted without contacting the Edison Help Desk.

### (b) Header Descriptions

The long description on the Header tab of the JE should provide a summary description of the purpose of the JE and be as informative as possible. It should describe the transaction being processed and should indicate why the JE is necessary. It is recommended to avoid using agency specific abbreviations. Every JE must have a long description, and the long description must be accurate. (If the space provided for the description on the Header tab of the JE is insufficient, the Header tab description should at least provide a brief overview of the JE purpose and then refer to a specific Attachment containing a more detailed description/explanation.)

### (c) Assigning Journal Entry IDs

When entering an online JE, it is recommended that the JE ID default of NEXT be utilized. Once the JE has been saved, the Edison system is designed automatically to assign a ten digit numeric ID to each JE keyed. Using the system's automatically assigned JE ID will eliminate the possibility of JE ID duplication. If a user chooses not to use the system assigned JE ID and enters a JE ID for each JE keyed, the user should be aware that a user created JE ID should not begin with any letters that are also an Edison JE Source Type. Additionally, JE IDs cannot include embedded spaces. Any JEs created with a JE ID that begins with any letters from the following Source list will be denied, and the JE will have to be deleted and created with a valid JE ID:

AG	CM	IU	PR
AL	CN	JV	PY

AM	DA	KK	RA
AP	EX	LA	TR
AR	FM	LM	TV
BI	GM	MU	
CL	IN	PM	

While it may be useful to create a JE ID in order for an agency to define the purpose of the JE, care should be taken not to duplicate IDs on JEs with different accounting dates. In addition, users should not reuse a journal ID from a journal that has been deleted. Deleted journals can still be viewed and will have a Journal Status of “D”.

**(d) Denial Comments**

In June 2015, functionality was introduced within Edison that allows staff to select standard denial comments from a drop down menu when denying JEs. This functionality, available on the approval tab or page of each journal, is in the form of a Comments box with a look-up tool for choosing the appropriate reason for a denial. Available comments are chosen based on a 10 digit code with a short description. Once a code is chosen, the code and an additional long description explaining the reason for denial (up to 254 characters) automatically populates in the deny comments/journal comments area on the approval page. Once this long description is populated, it can be edited if additional or more specific information is needed. The initial codes available for use in the library were developed by GL staff in the Division of Accounts and include common reasons for denials encountered when reviewing JEs. However, any state agency personnel with an approver role can request that additional comment codes be developed and added to the library by using the Standard Denial Comment Code Request Form. This form can be found on the Division of Accounts website under Job Aids. Requests should be limited to new codes that contain a reason for denying a transaction that occurs frequently and for which an existing comment code is not available. Comments must be general in nature as to allow for statewide application.

**VI. Special Items**

**(a) RA Journal Entries**

Agencies are responsible for reviewing, identifying, controlling, and tracking accounts receivable information to enable proper recording of receivables in the accounting records and reflection in the State’s financial statements. While some receivables are automatically generated in the general ledger through a transaction that originated in a submodule, some accounts receivable are required to be recorded on a JE.

Accounts receivable JE transactions are to be entered in Edison by creating a source RA JE. Specific instructions on recording year-end Accounts Receivables are disseminated to Agencies' fiscal staff prior to the start of the year-end closing process. It is very important that those instructions are referred to before attempting to record year-end receivables. RA JEs are generally, but not always, required to be auto-reversing. Receivables for nondepartmental revenue accounts are typically not permitted on an RA JE.

### **(b) LA Journal Entries**

Agencies are responsible for identifying, controlling, and tracking accrued liabilities. Charges for goods or services that were received on or before June 30 that were not able to be processed for payment through the AP module with a June accounting date will require an LA source JE.

Specific instructions on recording year-end Accrued Liabilities are disseminated to Agencies' fiscal staff prior to the start of the year-end closing process. It is very important that those instructions are referred to before attempting to record year-end accrued liabilities.

*Please note: The accumulation or availability of funds to pay for future obligations does not constitute a liability. Outstanding purchase orders or contracts alone do not qualify as an incurred expenditure and therefore must not be recorded as a liability.*

LA JEs are generally, but not always, required to be auto-reversing.

### **(c) AG Journal Entries**

To maximize the efficiency and timeliness of the posting of journal entries, an AG JE can be entered that will post immediately after the JE has been approved by the agency, thereby forgoing Accounts' approval. Source AG, or Agency Only Approval, can be used for JEs in which all lines net to zero by BU, Fund, Account, and the first five digits of the Department ID. All AG JEs must have supporting documentation attached. AG JEs are subject to periodic review by the Division of Accounts for adequacy of documentation and appropriateness. If any JEs are found with inadequate documentation, those agencies in question may be subject to the loss of future use of source AG. Any billings or cost collections that are the result of an AG JE should also be reviewed for propriety. Further instructions and guidance on AG JEs is available on the Division of Accounts internet site.

## **VII. Appendices**

### **(a) Glossary of Terms**

#### **A**

**ADB Date**—Average Daily Balance Date. The ADB date and journal date should always be the same.

**Account**—a chartfield that identifies a transaction’s financial activity by specific revenue source, type of expense/expenditure, type of transfer or balance sheet item.

Classification	Account Range
Asset	1XXXXXXXX
Deferred Outflow	2XXXXXXXX
Liability	3XXXXXXXX
Deferred Inflow	4XXXXXXXX
Equity	5XXXXXXXX
Revenue	6XXXXXXXX
Expense/Expenditure	7XXXXXXXX
Non-budgeted	8XXXXXXXX
Statistical	9XXXXXXXX

**Activity**—chartfield used for projects and in the case of a grant represents the funding source.

**Adjusting Entry**—Periods 991 through 998 and is used on a journal entry with an effective date of June 30 for the immediate prior fiscal year.

**Analysis Type**—an identifier assigned to a transaction to distinguish the system source as well as the stage that the transaction is in within the project accounting process. Certain analysis types determine if a given transaction will generate billing transactions.

**Attachments**—a link located on the Header tab of a JE used to attach supporting documentation; an attachment can be an Adobe file, Word document, Excel spreadsheet, etc.

**Auto-reversing**—an auto-reversing entry in Edison is predominately related to accrued expenditures and accrued revenue entries; the accruals are automatically reversed in the period as selected by the journal entry submitter on the Header tab of a journal entry.

## B

**Business Unit**—a 5-digit numeric field which represents each individual State of Tennessee Administrative agency. In the general ledger, there is only one BU per state agency although submodules may contain multiple BU for an agency.

**Bonds**—a 5-digit chartfield used to identify funding sources for capital projects.

## C

**Chartfields**—data fields which record financial transactions within the general ledger and provide the system with the basic structure to segregate and classify transactional data.

**Closed Period**—an accounting period in which transactions can no longer be processed or posted in an Edison module.

## D

**Department ID**—department defines a lower level of the Business Unit/Agency; the field is ten digits in length; the first five digits represent the level in which revenues and expenditures are budgeted.

## F

**FileNet**—the location in Edison modules which are used to store documentation; a FileNet attachment can be an Adobe file, Word document, Excel spreadsheet, etc.

**FSCM**—(Financials and Supply Chain Management) the environment in Edison which contains all financials, procurement, commitment control and configuration of the setup and security information.

**Fund**— the highest level in the state’s chart of accounts for budgeting and financial reporting. The funds included in the State of Tennessee’s chart of accounts are five digits in length. The fund is a required chartfield in a journal entry.

## G

**General Ledger**—central repository of the accounting information of the state in which the summaries of all financial transactions during an accounting period are recorded.

## H

**Header**—elements of a journal entry which uniquely identify a journal entry and include the effective date and period, journal entry source type, description, reversal date, ADB date, business unit, JE ID and journal Attachment(s).

## J

**Journal Line**—the entry part of a JE in Edison which records monetary and statistical amounts and the Chartfields associated to each transaction; JE line amounts (debits and credits) must net to zero to become valid.

## L

**Location**—A required chartfield for journal entry lines using an expenditure or revenue account. This chartfield generally is used to distinguish the place of origination of the underlying transaction. Usually the location represents a county, district or region.

## N

**Non-Adjusting Period**—Periods 1 through 12 on a journal entry.

## O

**Open period**—represents the current period available for posting transactions.

## P

**Period**—the effective month in which a transaction posted. Period 0 represents the beginning of the fiscal year which includes balances from the prior year and period 1 represents July, period 2 represents August and so on. Adjusting periods include 991, 992, etc. Period 999 represents the closing periods and should not be used to inquire of yearly totals for they include the transactions that move ending balances to the next fiscal year.

**Posted**—journal entry status that indicates the transaction(s) have affected the general ledger.

**Program**—chartfields that are unique to state agencies which are used to track revenue and expenditures for programs within an agency. Can be used to identify groups of related activities and cost centers.

**Project**—a chartfield used to capture activity for federal grants.

## R

**Reallocation**—journal entry that is usually redistributing costs or expenditures between various chartfields including program codes, user codes, projects, Dept. IDs. etc.

**Reclassification**—journal entry that is usually moving transactions from one account to another account (e.g., unearned revenue to earned revenue).

## S

**Source Type**—a Header field which indicates the nature or origination of a transaction. Transactions generated in submodules contain unique source types that indicate from which submodule the transaction originated. The only journal entry source types agencies should use on a journal entry are AG, EX, IU, JV, LA, MU and RA.

**Speedchart**—a code that can be used to distribute a transaction among various chartfields. Speedcharts can be requested through the Division of Accounts.

**Submodule**—components of Edison outside the general ledger that are used to generate and track transactions on a more detailed basis than what is contained in the general ledger. Transactions generated in submodules are generated with their own unique source types.

## U

**User Code**—varies among state agencies and usually represents various unique costing needs to track transactions separately and on a more detailed level than the account and Dept. ID.

## W

**Worklist**—a listing of transactions which need further personnel intervention to process, approve, deny, etc. A transaction will not appear in a worklist until it has been submitted.

**(b) Matrix of Journal Entry Types**

Journal Entry Purpose	General Description	Source Type	Support	Minimum Approvals
<b>Reclassification/Correction /Allocation</b>	Move previously posted entries between any chartfields.	<b>JV</b>	Required. See minimum supporting docs section.	1 agency approver and 1 Accounts approver
	Move revenue from unearned to earned.	<b>EX</b>	Required. See minimum supporting docs section.	1 agency approver and 1 Accounts approver
	Reallocate costs to other Dept IDs within the same BU.			
	Move transactions between chartfields other than Fund, Account or first five digits of Dept ID.	<b>AG</b>	Required. See minimum supporting docs section.	1 agency approver
<b>Billing/Reimbursements</b>	Transactions between two BUs. Dollar amount minimum limited to Accounting Policy 18.	<b>IU</b>	Required. See minimum supporting docs section.	2 agency approvers and 1 Accounts approver
<b>Multi-Unit transactions between more than two BUs</b>	Journal entry to allocate, bill or reimburse more than two business units.	<b>MU</b>	Required. See Source MU in Section IV, JE Types, Uses and Descriptions.	1 agency approver and 1 accounts approver



Journal Entry Purpose	General Description	Source Type	Support	Minimum Approvals
<b>Accruals</b>	Accrued Liability JE; used at year-end to record payables for goods or services received by June 30 with no invoice by year-end AP cut-off date	<b>LA</b>	Special year end instructions will include detailed support requirements.	1 agency approver and 1 accounts approver
	Accounts Receivable JE; used for departmental revenue earned and refunds of expenditures due but not yet collected at 6/30/XX	<b>RA</b>	Special year end instructions will include detailed support requirements.	1 agency approver and 1 accounts approver

**(c) Dos and Don'ts**

- ✓ Do create, submit, and approve JEs in a timely manner. Waiting to submit a JE right before cutoff dates may result in unresolved issues which could require you to move the JE into a subsequent period.
- ✓ Do ensure JE dates are within an open period.
- ✓ Do follow up/track your JEs to make sure they are approved and posted to the General Ledger.
- ✓ Do include a long description that summarizes what the JE is doing.
- ✓ Do make sure support is legible and complete after attaching to JE.
- ✓ Do make sure the JE date, effective period and fiscal year all coincide.
- ✓ Do use AG source for JEs whenever possible.
- ✓ Don't change the ADB date. The date is automatically populated to coincide with JE date and should always match the JE date.

- ✓ Don't forget to attach support to AG source JEs.
- ✓ Don't make a correction to a revenue or expenditure/expense account that relates to an error that occurred in a prior year without first consulting with the Division of Accounts.
- ✓ Don't use a JE, as discussed in these guidelines, to create cash or record the use of cash.
- ✓ Don't use an auto-reversing date in a period that is already closed, and it's not recommended that a reversal date be greater than 60 days from the JE date.
- ✓ Don't change the Journal Line Description chartfield which is automatically populated with the Edison account description when a JE is created. Please use the Reference chartfield for specific notes about each journal line if necessary.

#### (d) FAQs

1) Can I change a JE after it is posted?

Once a JE is posted, it cannot be changed. Any corrections that need to be made to a posted JE will require a new JE to be submitted.

2) Can I add documentation to a JE after it is posted?

Yes, documentation can be added to a JE once it is posted if that documentation does not alter but further supports the transactions that have already been reviewed and posted. However, if the documentation being added will alter the JE, a new JE will need to be submitted.

3) Who gets my JEs after I approve them?

Once a JE has been approved by a BU, the JE will work flow to Accounts' General Ledger section for final review and approval to post.

4) My agency submitted a JE. When will the JE be approved to post by Accounts?

Once a JE has been approved by a BU and appears in Accounts' worklist, generally the JE will be approved to post within three to five business days. Several factors may impact this timeframe, including but not limited to the number of entries being submitted by all BU's at any given time (e.g. year-end).

5) How do I delete a JE?

If a JE needs to be deleted, a user should open the JE and go to the Lines tab. Choose 'Delete Journal' from the dropdown menu in the 'Process' box, and then click 'Process'. Keep in mind that once a JE is posted, it cannot be deleted.

6) The system keeps adding lines with account number 10000000 to my IU. Is that ok?

Yes. When entering an IU JE, each BU must enter a debit and a credit. Depending on whether a BU is the paying agency or the billing agency, one debit or credit for each BU will be to account 10000000, Equity in Treasurer Cash, in order for the JE to be balanced by BU. If each BU does not enter a debit or credit to account 10000000, the system will add lines using this account during the Edit Journal process to balance the JE by BU.

7) Is it too late to submit my JE (for a given period)?

In order for a JE to be posted in a certain period, the entry must be in Accounts' worklist by close of business on the 6<sup>th</sup> business day of the month following a given period. This information can also be found on the Division of Accounts website.

8) Can I submit my IU source JE for \$1000 or less into Accounts' worklist to see if an exception will be granted?

No, IU source JEs for \$1000 or less will be denied unless an exception to Policy 18 has already been authorized by the Deputy Chief of Accounts.

9) How do I get an exception to Policy 18?

A request for an exception to policy 18 should be submitted in writing to the Deputy Chief of Accounts for review and approval.

10) What do I do if my JE has been denied?

The JE should be corrected and resubmitted and approved by the BU. Deletion of a denied JE would only be necessary if the journal ID, journal date, or accounting period needs to be changed.

11) I am the second agency in an IU JE, and I noticed the other agency has something wrong with their coding. What should I do?

If an error is noticed by the second BU completing an IU JE, the initiating agency should be contacted to make a correction before the JE is submitted and approved. An IU JE submitted and approved by the involved BU's with known errors will create the need for a denial by Accounts and will prolong the final approval to post process.

### **(e) Examples of Supporting Documentation**

The attached examples on the following pages are for illustrative purposes only and are presented here to illustrate the supporting documentation and Header description requirements outlined in this guideline document in Sections V (a) and (b).

Unit: [REDACTED]	Ledger Group: ACTUALS
Journal ID: 0002538396	Source: JV
Journal Date: 5/10/17	Reversal: None
Description: Pd 11 Deposit Correction Journal ID AR02536551	Reversal Date:

Unit: [REDACTED] Ledger: ACTUALS

	Fund / Dept	Account	Location CF	Program	Amount:	
1						
Description: Other	11000	64007000	19000	----	Amount:	30.08 USD
Reference: ----	[REDACTED]01000				Base Amount:	30.08 USD
Open Item: ----						
2						
Description: Interdepartmental CU	11000	68095000	19000	080043	Amount:	-30.08 USD
Revenue	[REDACTED]30000				Base Amount:	-30.08 USD
Reference: ----						
Open Item: ----						

Currency: USD

<b>Total</b>	
Debit:	30.08
Credit:	30.08
Net:	0.00
Journal Lines:	2

CATEGORY I EXAMPLE

[Redacted]

28354

5/03/2017

Amount

Invoice No.	Invoice Date	Description	Amount
04052017C	4/05/2017	Various Cases charged to [Redacted]	30.08
			0028354
		Please apply these funds to acct. #:	Total: 30.08
			0028354

**RECEIPT** DATE 5/8/17 No. 728344

RECEIVED FROM [Redacted] \$ 30.08

THIRTY 00/100 DOLLARS

FOR RENT  
 FOR A/R

ACCOUNT [Redacted]  CASH  
 PAYMENT 30.08  CHECK FROM 28354 TO \_\_\_\_\_  
 MONEY ORDER  
 CREDIT CARD BY [Signature]

CATEGORY [Redacted]



Invoice #04052017C

April 5, 2017



Murfreesboro, TN 37129

February 2017

Various cases charged to [REDACTED]  
Total

\$30.08  
\$30.08

Please make check payable to: STATE OF TENNESSEE.

Contact: [REDACTED]  
Email: [REDACTED]

[REDACTED] FISCAL USE: [REDACTED] 0000 / 11000 / 080043 / 68095000 \$30.08



CATEGORY EXAMPLE

All Posted Journals by Period

Unit	IU Business Unit	Journal ID	Accounting D	Status	Budget S	Source	Long Descr	Descr	Period	Year	Lines	Debits	Credits	Posted Date	User
		AR02536551	5/8/2017 P	V	AR	AR Direct Journal	AR Direct Journal		11	2017	5	18,396.17	18,396.17	5/8/2017	ERP_BATCH

CATEGORY 1 EXAMPLE

<b>Unit:</b>		<b>Ledger Group:</b>	ACTUALS
<b>Journal ID:</b>	AR02536551	<b>Source:</b>	AR
<b>Journal Date:</b>	5/8/17	<b>Reversal:</b>	None
<b>Description:</b>	AR Direct Journal	<b>Reversal Date:</b>	

Unit: [REDACTED] Ledger: ACTUALS

	Fund / Dept	Account / Location CF	Affiliate	Fund Affil	Amount: Base Amount:	
1 Description: AR Direct Journal Reference: ---- Open Item: ----	11000	10000000	[REDACTED]	11000	16,271.17 USD 16,271.17 USD	
2 Description: AR Direct Journal Reference: ---- Open Item: ----	43000	10000000	[REDACTED]	43000	2,125.00 USD 2,125.00 USD	
3 Description: AR Direct Journal Reference: ---- Open Item: ----	43000 [REDACTED]1000	33040012 19000	----	----	-2,125.00 USD -2,125.00 USD	
4 Description: ---- Reference: ---- Open Item: ----	11000 [REDACTED]1000	64007000 19000	----	----	-16,241.09 USD -16,241.09 USD	
5 Description: ---- Reference: ---- Open Item: ----	11000 [REDACTED]1000	64007000 19000	----	----	-30.08 USD -30.08 USD	

Currency: USD  
**Total**  
 Debit: 18,396.17  
 Credit: 18,396.17  
 Net: -0.00  
 Journal Lines: 5

Private and Confidential

CATEGORY | EXAMPLE



Unit: INTER	Ledger Group: ACTUALS
Journal ID: 0002480023	Source: IU
Journal Date: 3/6/17	Reversal: None
Description: To Bill [REDACTED] for Project [REDACTED] Interdepartmental Grant. Technical Assistance for [REDACTED] Care. February 2017.	Reversal Date:

Unit: [REDACTED] Ledger: ACTUALS

	Fund / Dept / Account	Location CF / Program	User Code / PC Bus Unit	Project / Activity		
<b>1</b>						
Description: Equity in Treasurer	11000	----	----	----	Amount:	1,693.33 USD
Cash	----	----	----	----	Base Amount:	1,693.33 USD
Reference: ----						
Open Item: ----	10000000					
<b>2</b>						
Description: Interdepartmental	11000	19000	----	[REDACTED]	Amount:	-1,693.33 USD
Revenue	[REDACTED]	278000	[REDACTED]	INTERMATCH	Base Amount:	-1,693.33 USD
Reference: ----	68090000					
Open Item: ----						

		Total	
Currency:	USD	Debit:	1,693.33
		Credit:	1,693.33
		Net:	0.00
		Journal Lines:	2

CATEGORY II EXAMPLE

Unit: INTER	Ledger Group: ACTUALS
Journal ID: 0002480023	Source: IU
Journal Date: 3/6/17	Reversal: None
Description: To Bill for Project [REDACTED] Interdepartmental Grant, Technical Assistance for February 2017, [REDACTED]	Reversal Date:

Unit: [REDACTED] Ledger: ACTUALS

	Fund / Dept / Account	Location CF / Program	User Code / PC Bus Unit	Project / Activity		
3						
Description:	Other_725					
Reference:	----	19000	900000	----	Amount:	1,693.33 USD
Open Item:	----	106000	----	----	Base Amount:	1,693.33 USD
	72599000					
4						
Description:	Equity in Treasurer					
Cash	11000	----	----	----	Amount:	-1,693.33 USD
Reference:	----	----	----	----	Base Amount:	-1,693.33 USD
Open Item:	----	----	----	----		
	10000000					

Total			
Currency:	USD	Debit:	1,693.33
		Credit:	1,693.33
		Net:	0.00
		Journal Lines:	2

CATEGORY II EXAMPLE



**INVOICE**

Please Remit To:

[Redacted]

Page: 1  
Invoice No: 0000739374  
Invoice Date: 03/06/2017

Customer: [Redacted]

Customer Number: GR0000000000127  
Payment Terms: Net 30  
Due Date: 04/05/2017

Sponsor Award:

Federal Project:  
Bill Type: Grants Management

Contract: [Redacted]

AMOUNT DUE: 1,284.85

For billing questions, please call [Redacted]

Project	Phase Type	Description	Bill Amount
[Redacted]		Prof Services Third Party	952.94
[Redacted]		Supplies and Materials	331.91
<b>SUBTOTAL:</b>			<b>\$ 1,284.85</b>
<b>TOTAL AMOUNT DUE :</b>			<b>\$ 1,284.85</b>

CATEGORY II EXAMPLE



**INVOICE**

Please Remit To:

[Redacted]

Page: 1  
Invoice No: 0000739371  
Invoice Date: 03/06/2017

Customer:  
[Redacted]

Customer Number: GR0000000000127  
Payment Terms: Net 30  
Due Date: 04/05/2017

Sponsor Award:

Federal Project:

Bill Type: Grants Management

Contract: [Redacted]

AMOUNT DUE: 408.48

For billing questions, please call 615-741-2667

Project	Phase Type	Description	Bill Amount
[Redacted]		Prof Services Third Party	408.48
<b>SUBTOTAL:</b>			<b>\$ 408.48</b>
<b>TOTAL AMOUNT DUE :</b>			<b>\$ 408.48</b>

CATEGORY II EXAMPLE

03-06-17

Sum of Billing Amount											
Dept	Bill To	Ref Awd #	Project	Invoice	Account	Journal ID	Voucher	Acctg Date	Location	CI Activity	Total
██████	00100	GR000000000127	(blank)	██████████	TMP-00995049	7080300	(blank)	0050391	2/6/2017	19000 INTERMATCH	170.00
										19000 Total	170.00
										2/6/2017 Total	170.00
										00503911 Total	170.00
										0050391 2/6/2017 19000 INTERMATCH	50.00
										19000 Total	50.00
										2/6/2017 Total	50.00
										00503913 Total	50.00
										0050483 2/9/2017 19000 INTERMATCH	175.00
										19000 Total	175.00
										2/9/2017 Total	175.00
										00504834 Total	175.00
										0050568 2/13/2017 19000 INTERMATCH	150.00
										19000 Total	150.00
										2/13/2017 Total	150.00
										00505688 Total	150.00
										0050651 2/17/2017 19000 INTERMATCH	125.00
										19000 Total	125.00
										2/17/2017 Total	125.00
										00506510 Total	125.00
										(blank) Total	670.00
										70803000 Total	670.00
										7081400 (blank) 0050391 2/6/2017 19000 INTERMATCH	110.92
										19000 Total	110.92
										2/6/2017 Total	110.92
										00503910 Total	110.92
										0050391 2/6/2017 19000 INTERMATCH	56.40
										19000 Total	56.40
										2/6/2017 Total	56.40
										00503912 Total	56.40
										0050483 2/9/2017 19000 INTERMATCH	35.72
										19000 Total	35.72
										2/9/2017 Total	35.72
										00504836 Total	35.72
										0050650 2/17/2017 19000 INTERMATCH	79.90
										19000 Total	79.90
										2/17/2017 Total	79.90
										00506508 Total	79.90
										(blank) Total	282.94
										70814000 Total	282.94
										TMP-00995049 Total	952.94
										TMP-00995278 7080300 (blank) 0050880 3/2/2017 19000 INTERMATCH	125.00

CATEGORY II EXAMPLE

03-06-17

00100	GR0000000000127	(blank)		TMP-00995278	70803000	(blank)	00508809	3/2/2017	19000	Total	125.00
								3/2/2017 Total			125.00
							00508809	Total			125.00
							0050904	3/3/2017	19000	INTERMATCH	150.00
								19000 Total			150.00
								3/3/2017 Total			150.00
							00509044	Total			150.00
							(blank)	Total			275.00
					70803000	Total					275.00
					7081400	(blank)	0050881	3/2/2017	19000	INTERMATCH	22.56
								19000 Total			22.56
								3/2/2017 Total			22.56
							00508813	Total			22.56
							0050904	3/3/2017	19000	INTERMATCH	110.92
								19000 Total			110.92
								3/3/2017 Total			110.92
							00509043	Total			110.92
							(blank)	Total			133.48
					70814000	Total					133.48
								TMP-00995278 Total			408.48
								Total			1,361.42
							(blank)	Total			1,361.42
								GR0000000000127 Total			1,361.42
								Total			1,361.42
0100	Total										1,361.42
0210	GR0000000000127	(blank)		TMP-00995049	7090300	0002464	(blank)	2/14/2017	19000	INTERMATCH	331.91
								19000 Total			331.91
								2/14/2017 Total			331.91
							(blank)	Total			331.91
							0002464511	Total			331.91
					70903000	Total					331.91
								TMP-00995049 Total			331.91
								Total			331.91
							(blank)	Total			331.91
								GR0000000000127 Total			331.91
								Total			331.91
								Grand Total			1,693.33

Unit: INTER	Ledger Group: ACTUALS
Journal ID: 0002480023	Source: IU
Journal Date: 3/6/17	Reversal: None
Description: To Bill [REDACTED] for Project [REDACTED] Interdepartmental Grant. Technical Assistance for February 2017. [REDACTED] xt 1340	Reversal Date:

Unit: [REDACTED] Ledger: ACTUALS

	Fund / Dept / Account	Location CF / Program	User Code / PC Bus Unit	Project / Activity	Amount:	
<b>1</b>						
Description:	Equity in Treasurer					
Cash	11000	----	----	----	<b>Amount:</b>	1,693.33 USD
Reference:	----	----	----	----	<b>Base Amount:</b>	<b>1,693.33 USD</b>
Open Item:	10000000					
<b>2</b>						
Description:	Interdepartmental					
Revenue	11000	19000	----	[REDACTED]	<b>Amount:</b>	-1,693.33 USD
Reference:	[REDACTED]	278000	[REDACTED]	INTERMATCH	<b>Base Amount:</b>	<b>-1,693.33 USD</b>
Open Item:	68090000					

Total		Debit:	1,693.33
Currency:	USD	Credit:	1,693.33
		Net:	0.00
		Journal Lines:	2

CATEGORY III EXAMPLE

Unit:	INTER	Ledger Group:	ACTUALS
Journal ID:	0002480023	Source:	IU
Journal Date:	3/6/17	Reversal:	None
Description:	To Bill [REDACTED] for Project [REDACTED] Interdepartmental Grant. Technical Assistance for February 2017. Same Grant as [REDACTED] Ext 1340	Reversal Date:	

Unit: [REDACTED] Ledger: ACTUALS

	Fund / Dept / Account	Location CF / Program	User Code / PC Bus Unit	Project / Activity			
3	Description: Other_725 Reference: ---- Open Item: ----	11000 [REDACTED] 72599000	19000 106000	900000 ----	----	Amount: Base Amount:	1,693.33 USD 1,693.33 USD
4	Description: Equity in Treasurer Cash Reference: ---- Open Item: ----	11000 ---- 10000000	----	----	----	Amount: Base Amount:	-1,693.33 USD -1,693.33 USD

Currency: USD

<b>Total</b>	
Debit:	1,693.33
Credit:	1,693.33
Net:	0.00
Journal Lines:	2

CATEGORY III EXAMPLE



MONTHLY ORG PULL - April 2017

Date Pulled: 5/1/17

██████████ FEES ORG

Facility	FacilityCode	ORG Acct	Amount
TPFW	██████████	00412	\$115.00
MLRC	██████████	00125	
MCCX	██████████	01373	\$42.24

Total \$157.24

JV# \_\_\_\_\_  
Entered Date: \_\_\_\_\_  
Effective Date: \_\_\_\_\_

CATEGORY III EXAMPLE

Menu Favorites Tools Other Applications Reports Help PROD

### Trust Fund



Links  Suspend

Account Org00412 [Redacted] Tran Date 05/01/2017 Status

Transactions Obligations Organizations

Reset key fields

Inquire

Refresh

Modify

Actual Site	Seq No	1	Current Balance
Assigned Site TPFW	Pending Balance		Tran Type <input type="text" value="Debit"/>
Tran Amount 115.00	Tran Code	ORG	Organization
Deposit ID			
Deposit Source	Initial Deposit Ind		

Enter



Comments  
[Redacted]

Posted By [Redacted]

Adj Reason G Pmt/gift-organization

Adjustment Reason JV

Adjustment Seq No

FastPath

Go

Successful Addition

Menu Favorites Tools Other Applications Reports Help PROD

### Trust Fund



Links  Suspend

Account Org01373 [Redacted] Tran Date 05/01/2017 Status

Reset key fields

Transactions Obligations Organizations

Inquire

Refresh

Modify

Actual Site Seq No 1 Current Balance

Assigned Site MCCX Pending Balance Tran Type Debit

Tran Amount 42.24 Tran Code ORG Organization

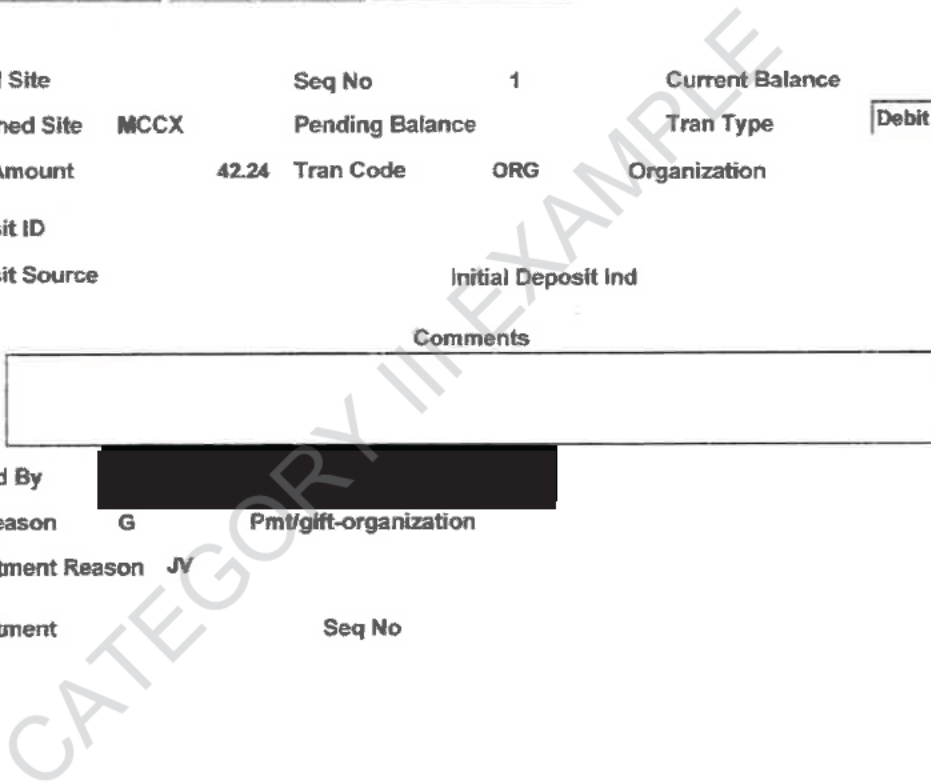
Deposit ID

Deposit Source Initial Deposit Ind

Enter

Comments

Print



Posted By [Redacted]

Adj Reason G Pmt/gift-organization

Adjustment Reason JV

Adjustment Seq No

FastPath

Go

Successful Addition

<b>Unit:</b> ██████████	<b>Ledger Group:</b> ACTUALS
<b>Journal ID:</b> 0002292495	<b>Source:</b> LA
<b>Journal Date:</b> 6/30/16	<b>Reversal:</b> Begin Next
<b>Description:</b> TO RECORD ACCRUED LIABILITIES FOR GOODS OR SERVICES RECEIVED AT JUNE 30 PER THE ATTACHED SCHEDULE.	<b>Reversal Date:</b> 7/1/16

Unit: ██████████ Ledger: ACTUALS

	Fund	Dept	Account	Location	CF	
<b>1</b>						
<b>Description:</b> Printing by Vendors	1100	██████01000	70401000	19040		<b>Amount:</b> 3,394.40 USD
<b>Reference:</b> -----	0					<b>Base Amount:</b> 3,394.40 USD
<b>Open Item:</b> -----						
<b>2</b>						
<b>Description:</b> Accrued Liabilities	1100	----	34000000	----		<b>Amount:</b> -3,394.40 USD
<b>Reference:</b> -----	0					<b>Base Amount:</b> -3,394.40 USD
<b>Open Item:</b> -----						

**Currency:** USD

<b>Total</b>	
<b>Debit:</b>	3,394.40
<b>Credit:</b>	3,394.40
<b>Net:</b>	0.00
<b>Journal Lines:</b>	2

CATEGORY IV EXAMPLE

**EXHIBIT I**  
**DETAILED SCHEDULE OF ACCRUED LIABILITIES AS OF JUNE 30, 2016**

BU [REDACTED] EDISON JOURNAL ID 0002292495

CONTACT NAME: [REDACTED]

E-MAIL ADDRESS: [REDACTED]

													FUNDING SOURCE					
													STATE APPROPRIATIONS	FEDERAL OR OTHER OUTSIDE REVENUE	CURRENT SERVICES REVENUE	OTHER STATE AGENCY		
														All 680xxxxx revenue except 68080000	68080000 revenue	68090000 revenue; requires interfund payable/receivable IU journal		
LINE NO	VENDOR NAME	ACCRUED LIABILITY ACCOUNT	ACCRUED LIABILITY AMOUNT	%	DOLLARS	%	DOLLARS	%	DOLLARS	%	DOLLARS	TOTAL DOLLARS						
1	<span style="background-color: black; color: black;">[REDACTED]</span>	34000000	3,394.40	100.00%	3,394.40							3,394.40						
2																		
3																		
4			3,394.40		3,394.40							3,394.40						
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43																		
44																		
45																		

CATEGORY IV EXAMPLE

EXHIBIT II

DETAILED SCHEDULE OF ACCRUED LIABILITIES COMPLETION CHECKLIST

BU [REDACTED]

Journal ID 0002292495

COMPLIANCE

CHECK BOX

- 1.) THE TOTAL OF THE ACCRUED LIABILITY AMOUNT COLUMN AGREES TO THE TOTAL AMOUNT BEING RECORDED AS AN ACCRUED LIABILITY ON THE EDISON JOURNAL ENTRY.
- 2.) THE TOTAL DOLLARS COLUMN HAS BEEN COMPLETED BY ADDING TOGETHER THE DOLLARS REPORTED IN THE FUNDING SOURCE COLUMNS AND IN ALL CASES EQUALS THE ACCRUED LIABILITY AMOUNT COLUMN ENTRY.
- 3.) THE COMPONENT UNIT TEMPLATE HAS BEEN ATTACHED FOR ANY VENDOR THAT IS A COMPONENT UNIT.
- 4.) VENDORS ARE GROUPED ON THE DETAILED SCHEDULE BASED ON THE ENTITY FOR WHICH THE ACCRUAL IS BEING PROCESSED AND THE APPROPRIATE LIABILITY ACCOUNT IS LISTED IN THE ACCRUED LIABILITY ACCOUNT COLUMN.
- 5.) NO ACCRUED LIABILITIES HAVE BEEN RECORDED FOR TRAVEL, UTILITIES, OR CREDIT CARD PROCESSING FEES.
- 6.) IF THE ACCRUED LIABILITY IS FOR THE PURCHASE OF A CAPITAL ASSET, THE ASSIGNED STATE TAG NUMBERS HAVE BEEN DETAILED IN AN ATTACHMENT.
- 7.) THE DETAILED SCHEDULE INCLUDES NO AMOUNTS DUE TO ANOTHER STATE AGENCY.
- 8.) ALL COLUMNS WITH DOLLAR AMOUNTS HAVE BEEN TOTALED.

[REDACTED] PRINTED NAME AND TELEPHONE # OF PERSON COMPLETING CHECKLIST

By signing below, I certify that the Detailed Schedule of Accrued Liabilities for the above journal has been properly completed with accurate and verifiable information and that the journal has been properly recorded as an accrued liability for goods or services received on or before June 30, 2016. In addition, I am providing assurance that any liabilities recorded against a component unit have been verified with the component unit.

[REDACTED] SIGNATURE AND TITLE OF CONTROLLER OR FISCAL OFFICER CERTIFYING ACCRUAL

7-21-16 DATE

CATEGORY EXAMPLE