



Division Of
**FINANCE &
ADMINISTRATION**

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CSU Channel Islands

Journal Entry Transfer (JET) Process Guide

This guide offers a brief overview of the Journal Entry Transfer (JET) process and how to record a JET in the general ledger.

05/13/2020

Journal Entry Transfer (JET) – History

The JET form will be used to correct GL (general ledger) and A/P (accounts payable) errors in regard to:

- Account
- Fund
- Department
- Program
- Class
- Project (Grants only)

The JET form replaces the “JET” form, shown below. The “07/16” form **should not be used after May 15, 2020** and will be returned to the originator for revision.

The screenshot shows an Excel spreadsheet titled "jet-form-v3-effective-july-2016.xlsm". The ribbon includes File, Home, Insert, Draw, Page Layout, Formulas, Data, Review, View, Help, and ACROBAT. A security warning states "Macros have been disabled". The spreadsheet contains a "JET Instructions" sidebar on the left with yellow-highlighted cells. The main area is titled "Journal Entry Transfer (JET) Request Form". A red box with the text "OLD FORM Not to be used after May 15, 2020" is overlaid on the form. A yellow box highlights the text "Rev. (07/16) LC". The form includes sections for "JET Transfer Information" (Request Date, Transfer From Entity, Transfer To Entity) and "JET Contact Information". There is a "Log #" field and two buttons: "E-mail/ Submit Form" and "Show/Hide Instructions".

The JET form should only be used to correct errors within the same entity (CSUCI > CSUCI transactions), and not to correct errors between entities (CSUCI > UGC transactions). Such transactions should be completed using the Related Entity Transaction (RET) form. The process guide for the RET form can be found on the CI shared drive at <Z:\RET Log\RET Process Guide.docx>.

Journal Entry Transfer (JET) – When to Use the JET

The JET form should be used to correct GL (general ledger) and A/P (accounts payable) errors from the following:

- To correct errors from the Data Warehouse
- To correct errors on ProCard Statements

The JET form should also use used to submit Chargeback requests between campus departments, such as:

- Phone
- Postage
- TPS Events
- OPC Work Orders
- OPC Utilities
- Fuel
- Pharos

Journal Entry Transfer (JET) - How to Fill Out the JET

Step #1 – Enable Macros Button

The screenshot shows the Microsoft Excel interface with the 'JET Instructions' and 'Journal Entry Transfer (JET) Request Form' open. A red circle highlights the 'Enable Content' button in the 'Security Warning' bar. A red arrow points from the 'Enable Content' button to the 'JET Instructions' section. A red box with the text 'Must "Enable Macros"' is overlaid on the form.

JET Instructions

Fill out all cells highlighted in "yellow".
Macros must be enabled.
Enter the date (usually today's date).
"Transfer From" and "Transfer To" entity should always be the same.
Enter requestor name in case of questions.
"Subject" will appear on Data Warehouse Reports.
Explain why the JET is being submitted -- for internal use only.
Check the box if a "Construction Fund" (Fund starting with a "C" or "R").
If correcting an expense error - offset the expense with a credit (-) and debit (+) the correct expense.

Journal Entry Transfer (JET) Request Form

JET Transfer Information

Request Date: 4/18/2012
Transfer From Entity: CICMP
Transfer To Entity: CICMP
E-mail/ Submit Form
Show/Hide Instructions

JET Contact Information

Name	Telephone	Dept	Email
JET Requestor/Contact (Enter your contact info)			
Program Contact (Optional)			

JET Subject Detail

JET Subject Line: (Enter a short description of the transaction)

JET Detailed Description: (Enter a detailed description of the transaction)

JET Journal Entry

☐ Construction Fund?

Account	Fund	Dept	Program	Class	Project (Grants Only)	Amount	Line Description (Maximum 30 Characters)

Step #2 – Show/Hide Instructions Button

The screenshot shows the 'Journal Entry Transfer (JET) Request Form'. On the left, a vertical sidebar titled 'JET Instructions' is circled in red. It contains several instructions, including 'Fill out all cells highlighted in yellow', 'Macros must be enabled', and 'Enter the date (usually today's date)'. The main form area is divided into sections: 'JET Transfer Information', 'JET Contact Information', 'JET Subject Detail', and 'JET Journal Entry'. The 'JET Transfer Information' section includes fields for 'Request Date' (4/18/2012), 'Transfer From Entity' (CICMP), and 'Transfer To Entity' (CICMP). The 'JET Contact Information' section includes fields for 'Name', 'Telephone', 'Dept', and 'Email'. The 'JET Subject Detail' section includes fields for 'JET Subject Line' and 'JET Detailed Description'. The 'JET Journal Entry' section includes a table with columns for 'Account', 'Fund', 'Dept', 'Program', 'Class', 'Project (Grants Only)', 'Amount', and 'Line Description (Maximum 30 Characters)'. A red arrow points from a red box labeled 'Click for instructions' to the 'Show/Hide Instructions' button, which is also circled in red. The 'E-mail/ Submit Form' button is also visible.

JET Instructions
Fill out all cells highlighted in yellow
Macros must be enabled
Enter the date (usually today's date)
"Transfer From" and "Transfer To" entity should always be the same
Enter requestor name in case of questions
"Subject" will appear on Data Warehouse Reports
Explain why the JET is being submitted
Check the box if a "Construction Fund" (00000000000000000000)
If correcting an expense error - offset the expense with a credit (-) and debit (+) the correct expense
If correcting a revenue error - offset the revenue with a debit (-) and credit (+) the correct revenue
See the JET Process Guide for a more detailed description of how to process accounting transactions

Journal Entry Transfer (JET) Request Form

JET Transfer Information

Request Date: 4/18/2012
Transfer From Entity: CICMP
Transfer To Entity: CICMP

JET Contact Information

Name: (Enter your contact info)
Telephone:
Dept:
Email:

JET Subject Detail

JET Subject Line: (Enter a short description)
JET Detailed Description: (Enter a detailed description of the transaction)

JET Journal Entry

☐ Construction Fund?

Account	Fund	Dept	Program	Class	Project (Grants Only)	Amount	Line Description (Maximum 30 Characters)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							

E-mail/ Submit Form **Show/Hide Instructions**

Click for instructions

Step #3 – Enter Date

Journal Entry Transfer (JET) Request Form

JET Transfer Information

Request Date **4/18/2012**

Transfer From Entity **CICMP**

Transfer To Entity **CICMP**

[E-mail / Submit Form](#)



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JET Contact Information

Name	Telephone	Dept
JET Requestor/Contact (Enter your contact info)		
Program Contact (Optional)		

JET Subject Detail

JET Subject Line (Enter a short description of the transaction)

JET Detailed Description (Enter a detailed description of the transaction)

**Date defaults
to today's date**

**Change if
necessary**

JET Journal Entry

☐ Construction Fund?

	Account	Fund	Dept	Program	Class	Project (Grants Only)	Amount	Line Description (Maximum 30 Characters)	
1									Remaining Characters: 30
2									Remaining Characters: 30
3									Remaining Characters: 30
4									Remaining Characters: 30
5									Remaining Characters: 30
6									Remaining Characters: 30
7									Remaining Characters: 30
8									Remaining Characters: 30
9									Remaining Characters: 30
10									Remaining Characters: 30

Step #4 – Enter Transfer From and Transfer To Entities

Journal Entry Transfer (JET) Request Form

JET Transfer Information

Request Date

Transfer From Entity

Transfer To Entity



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JET Contact Information

Name Telephone

JET Requestor/Contact

Program Contact (Optional)

JET Subject Detail

JET Subject Line

JET Detailed Description

**"Transfer From" and
"Transfer To" entity
should always be the
same business unit**

JET Journal Entry

☐ Construction Fund?

	Account	Fund	Dept	Program	Class	Project (Grants Only)	Amount	Line Description (Maximum 39 Characters)	
1									Remaining Characters: 39
2									Remaining Characters: 39
3									Remaining Characters: 39
4									Remaining Characters: 39
5									Remaining Characters: 39
6									Remaining Characters: 39
7									Remaining Characters: 39
8									Remaining Characters: 39
9									Remaining Characters: 39
10									Remaining Characters: 39

Step #5 – Enter Contact Information

Journal Entry Transfer (JET) Request Form

JET Transfer Information

Request Date	
Transfer From Entity	CICMP
Transfer To Entity	CICMP

[E-mail/ Submit Form](#)[Show/Hide Instructions](#)

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I S L A N D S

JET Contact Information

	Name	Telephone	Dept	Email
JET Requestor/Contact	(Enter your contact info)			
Program Contact (Optional)				

JET Subject Detail

JET Subject Line	(Enter a short description of the transaction)	Remaining Characters: 54
------------------	--	--------------------------

JET Detailed Description	(Enter a detailed description of the transaction)	Remaining Characters: 451
--------------------------	---	---------------------------

JET Journal Entry

☐ Construction Fund?

	Account	Fund	Dept	Program	Class	Project (Grants Only)	Amount	
1								
2								
3								
4								
5								Remaining Characters: 20
6								Remaining Characters: 20
7								Remaining Characters: 20
8								Remaining Characters: 20
9								Remaining Characters: 20
10								Remaining Characters: 20

Enter your contact information

Step #6 – Enter Subject

Journal Entry Transfer (JET) Request Form

JET Transfer Information

Request Date	
Transfer From Entity	CICMP
Transfer To Entity	CICMP

[E-mail/ Submit Form](#)[Show/Hide Instructions](#)

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JET Contact Information

Name	Telephone	Dept	Email
JET Requestor/Contact (Enter your contact info)			
Program Contact (Optional)			

JET Subject Detail

JET Subject Line	(Enter a short description of the transaction)	Remaining Characters: 51
JET Detailed Description	(Enter a detailed description of the transaction)	Remaining Characters: 451

JET Journal Entry

☐ Construction Fund?

	Account	Fund	Dept	Program	Class	Project (Grants Only)	Amount	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

**Enter the subject --
will appear on
Data Warehouse
Reports**

Step #7 – Enter Detailed Description

(Explain why the form is being submitted --

Include the following in with the Back Up:

- Data Warehouse Report confirming original coding
- Original source document
- Ensure proper Signature Delegation of Authority if transferring funds/departments)

Journal Entry Transfer (JET) Request Form

JET Transfer Information

Request Date	
Transfer From Entity	CICMP
Transfer To Entity	CICMP

[E-mail/ Submit Form](#)

[Show/Hide Instructions](#)



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JET Contact Information

	Name	Telephone	Dept	Email
JET Requestor/Contact	(Enter your contact info)			
Program Contact (Optional)				

JET Subject Detail

JET Subject Line Remaining Characters: 54

JET Detailed Description Remaining Characters: 400

JET Journal Entry

☐ Contribution Fund?

	Account	Fund	Dept	Program	Class	Project (Grants Only)	Amount	Line Description (Maximum 30 Characters)	
1									Remaining Characters: 30
2									Remaining Characters: 30
3									Remaining Characters: 30
4									
5									
6									
7									
8									
9									
10									Remaining Characters: 30

For internal use only

Step #8 – Enter Changes to Account, Fund, Department, etc...

Journal Entry Transfer (JET) Request Form

JET Transfer Information

Request Date:

Transfer From Entity:

Transfer To Entity:

JET Contact Information

Name	Telephone	Dept	Email
JET Requestor/Contact (Enter your contact info)			
Program Contact (Optional)			

JET Subject Detail

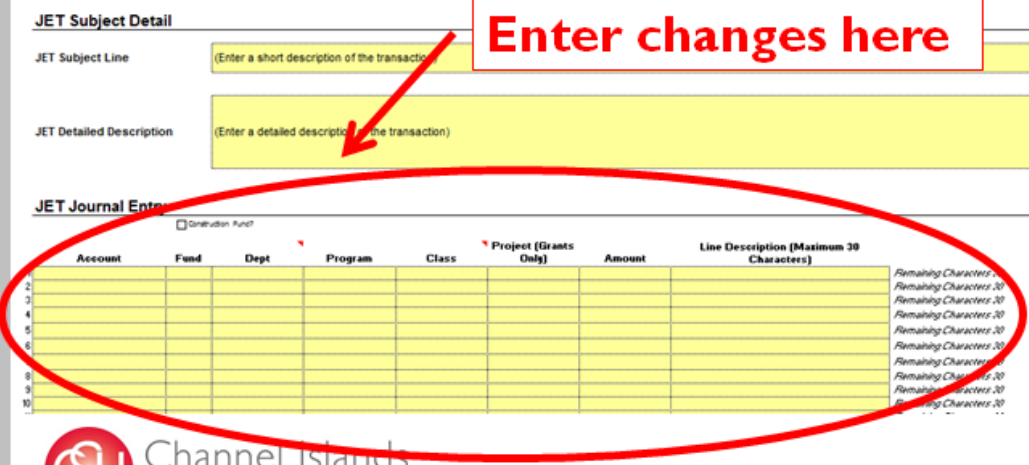
JET Subject Line: Remaining Characters: 54

JET Detailed Description: Remaining Characters: 451

JET Journal Entry

☐ Contribution Fund?

Account	Fund	Dept	Program	Class	Project (Grants Only)	Amount	Line Description (Maximum 30 Characters)
1							Remaining Characters: 30
2							Remaining Characters: 30
3							Remaining Characters: 30
4							Remaining Characters: 30
5							Remaining Characters: 30
6							Remaining Characters: 30
7							Remaining Characters: 30
8							Remaining Characters: 30
9							Remaining Characters: 30
10							Remaining Characters: 30



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Division Of
FINANCE & ADMINISTRATION
CHANNEL ISLANDS

Step #9 – Verify Total Equals Zero

JET Journal Entry

☐ Construction Fund

	Account	Fund	Dept	Program	Class	Project (Grants Only)	Amount	Line Description (Maximum 30 Characters)
1								Remaining Characters: 30
2								Remaining Characters: 30
3								Remaining Characters: 30
4								Remaining Characters: 30
5								Remaining Characters: 30
6								Remaining Characters: 30
7								Remaining Characters: 30
8								Remaining Characters: 30
9								Remaining Characters: 30
10								Remaining Characters: 30
11								Remaining Characters: 30
12								Remaining Characters: 30
13								Remaining Characters: 30
14								Remaining Characters: 30
15								Remaining Characters: 30
16								Remaining Characters: 30
17								Remaining Characters: 30
18								Remaining Characters: 30
19								Remaining Characters: 30
20								Remaining Characters: 30
21								Remaining Characters: 30
22								Remaining Characters: 30
23								Remaining Characters: 30
24								Remaining Characters: 30
25								Remaining Characters: 30
26								Remaining Characters: 30
27								Remaining Characters: 30
28								Remaining Characters: 30
29								Remaining Characters: 30
30								Remaining Characters: 30
							Total	0.00

Show/Hide Page 2 Show/Hide Page 3 Show/Hide Page 4

Total must equal zero



Step #10 – 30 Characters Maximum per Line Description

JET Journal Entry

☐ Construction Fund?

	Account	Fund	Dept	Program	Class	Project (Grants Only)	Amount	Line Description (Maximum 30 Characters)
1								Remaining Characters: 30
2								Remaining Characters: 30
3								Remaining Characters: 30
4								Remaining Characters: 30
5								Remaining Characters: 30
6								Remaining Characters: 30
7								Remaining Characters: 30
8								Remaining Characters: 30
9								Remaining Characters: 30
10								Remaining Characters: 30
11								Remaining Characters: 30
12								Remaining Characters: 30
13								Remaining Characters: 30
14								Remaining Characters: 30
15								Remaining Characters: 30
16								Remaining Characters: 30
17								Remaining Characters: 30
18								Remaining Characters: 30
19								Remaining Characters: 30
20								Remaining Characters: 30
21								Remaining Characters: 30
22								Remaining Characters: 30
23								Remaining Characters: 30
24								Remaining Characters: 30
25								Remaining Characters: 30
26								Remaining Characters: 30
27								Remaining Characters: 30
28								Remaining Characters: 30
29								Remaining Characters: 30
30								Remaining Characters: 30

Total 0.00

Show/Hide Page 2 Show/Hide Page 3 Show/Hide Page 4

Maximum 30 characters -- will appear on Data Warehouse Reports

Step #11 – Additional Lines Available

JET Journal Entry

☐ Construction Fund?

	Account	Fund	Dept	Program	Class	Project (Grants Only)	Amount	Line Description (Maximum 30 Characters)
1								Remaining Characters 30
2								Remaining Characters 30
3								Remaining Characters 30
4								Remaining Characters 30
5								Remaining Characters 30
6								Remaining Characters 30
7								Remaining Characters 30
8								Remaining Characters 30
9								Remaining Characters 30
10								Remaining Characters 30
11								Remaining Characters 30
12								Remaining Characters 30
13								Remaining Characters 30
14								Remaining Characters 30
15								Remaining Characters 30
16								Remaining Characters 30
17								Remaining Characters 30
18								Remaining Characters 30
19								Remaining Characters 30
20								Remaining Characters 30
21								Remaining Characters 30
22								Remaining Characters 30
23								Remaining Characters 30
24								Remaining Characters 30
25								Remaining Characters 30
26								Remaining Characters 30
27								Remaining Characters 30
28								Remaining Characters 30
29								Remaining Characters 30
30								Remaining Characters 30

Total 0.00

Need more than 30 lines -- click "Show/Hide Page 2"

Show/Hide Page 2 Show/Hide Page 3 Show/Hide Page 4

 Channel Islands
CALIFORNIA STATE UNIVERSITY

Step #12 – Click Email/Submit Form

Journal Entry Transfer (JET) Request Form

JET Transfer Information

Request Date

Transfer From Entity

Transfer To Entity

E-mail/ Submit Form Show/Hide Instructions

JET Contact Information

	Name	Telephone	Dept	Email
JET Requestor/Contact	(Enter your contact info)			
Program Contact (Optional)				

JET Subject Detail

JET Subject Line

JET Detailed Description

JET Journal Entry

☐ Contribution Fund?

	Account	Fund	Dept	Program	Class	Project (Grants Only)	Am
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

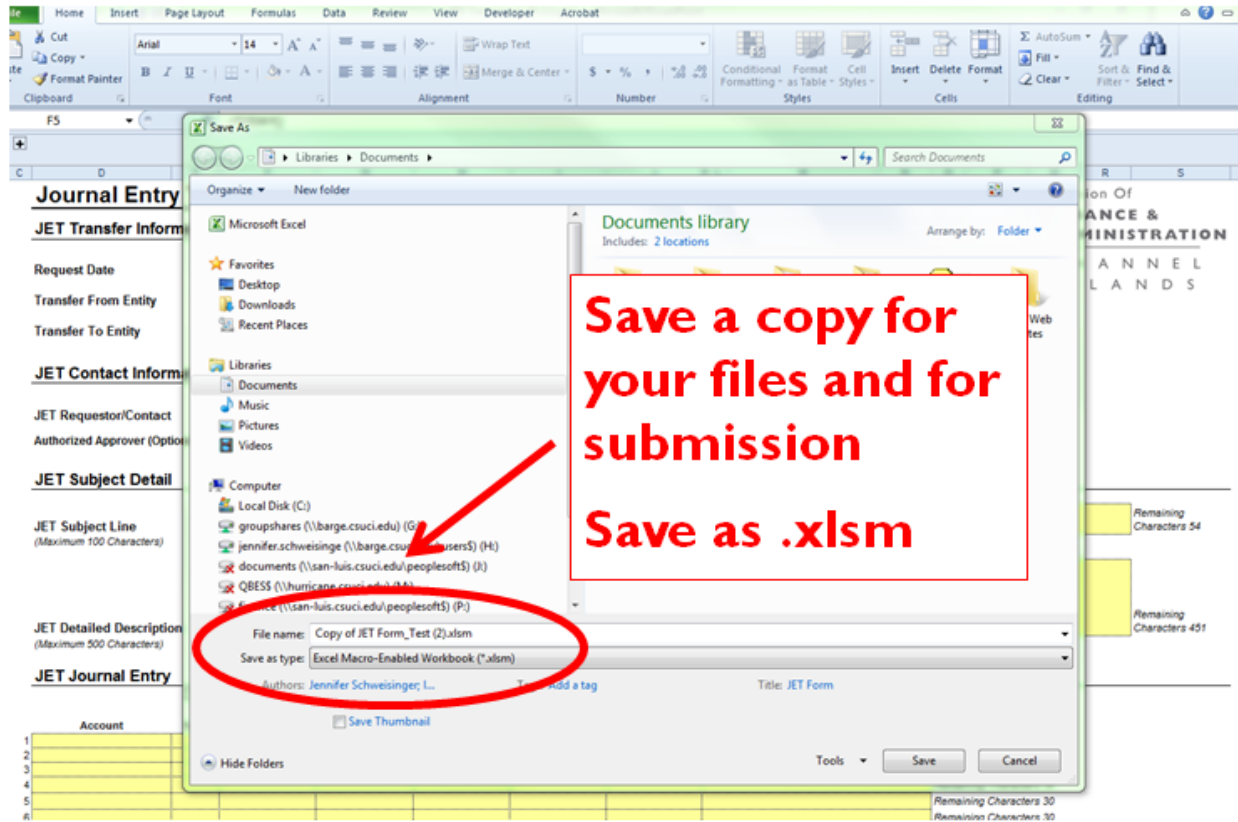
Click “Email/Submit Form”

Does not submit JET yet, must save and then create an Outlook email

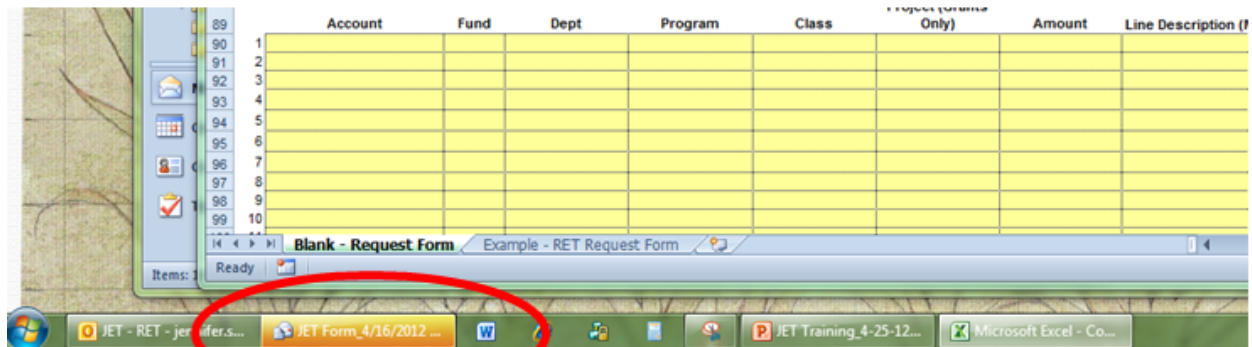


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Step #13 – Save a Copy of the JET in .xlsm Format



Step #14 – Open Email on Taskbar



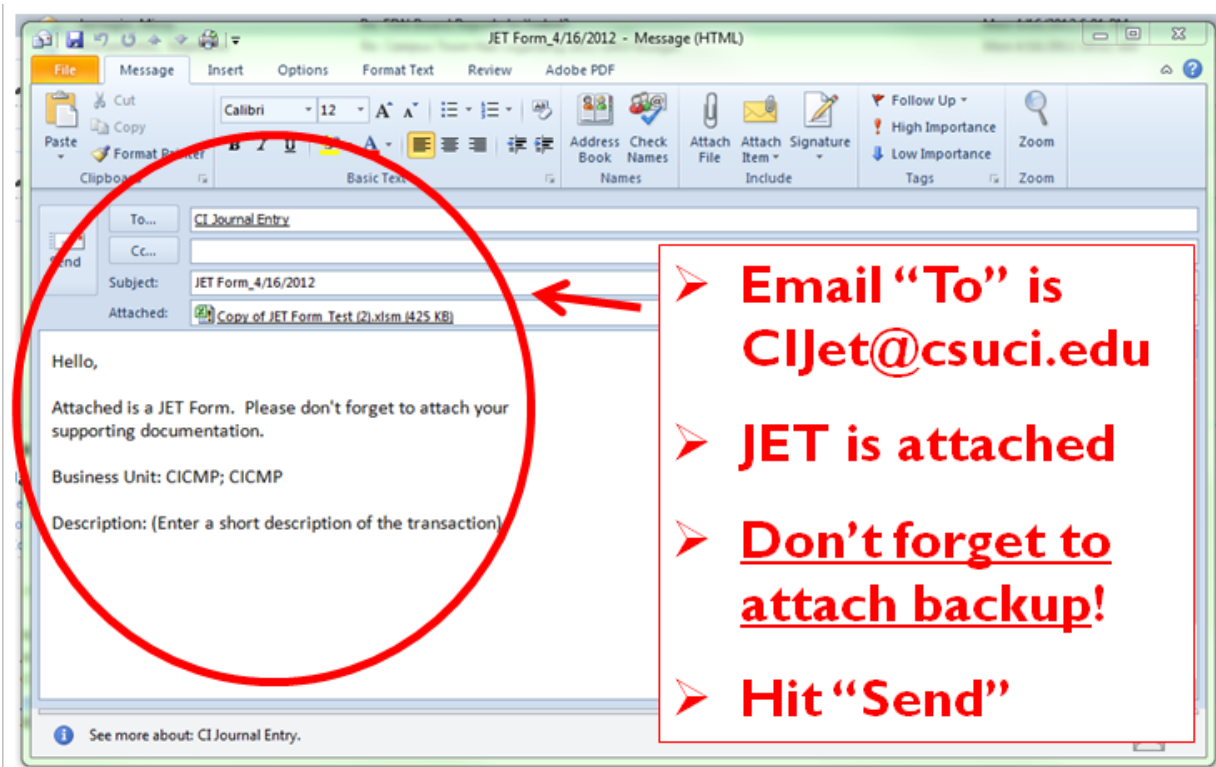
**Click on the
email on the
Taskbar**

**Creates an email,
addressed to
CJJet@csuci.edu**

Step #15 – Email and Attach Backup

Include/Attach the following with the Back Up:

- Data Warehouse Report confirming original coding
- Original source document
- Ensure proper Signature Delegation of Authority if transferring funds/departments)



Journal Entry Transfer (JET) – Acceptable Types of Backup

Backup must accompany each JET form. JETs without backup will be returned to the originator for revision. Acceptable types of backup are as follows:

- Copy of report from the Data Warehouse with the transaction circled or highlighted (see below)

Manage My Budget Welcome, Schweisinger, Jennifer! [Dashboards](#) [More Products](#)

Dept Fdescr is equal to [REDACTED]
 and Fiscal Year is equal to 2011
 and Acct Fdescr is equal to 660003 - Supplies and Services - Other
 and Fund Fdescr is equal to GD901 - CI - Operating
 and Period Abbr is between 0 and 9
 and Bus Unit Fdescr is equal to CICMP - CSU Channel Islands
 and Acct Type Fdescr is equal to 50 - Revenues, 60 - Expenditures

Drill Down: Total Actuals

GL BU	Doc Src	Doc ID	Doc Date	Doc Ln #	Doc Ln Descr	Fiscal Year	Period Abbr	Acct Date	Jrnl ID	Jrnl Date	Jrnl Descr	Jrnl Ln #	Jrnl Ref	Open Item Key	Acct Fdescr	Fund Fdescr	Dept Fdescr	Prog Fdescr	Class Fdescr	Proj Fdescr	Actuals Amt
CICMP	MJE - Manual Journal Entry	0000053069	2011-07-14	39	OR071411A Arrowhead Refund	2011	1-07-14	2011-07-14	0000053069	2011-07-14	Deposit Trans #OR071411A	39	-	UPL	660003 - Supplies and Services - Other	GD901 - CI - Operating	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	(6.00)
CICMP	MJE - Manual Journal Entry	0000058291	2011-07-28	22	OR072911 L [REDACTED]	2011	1-07-28	2011-07-28	0000058291	2011-07-28	Deposit Trans #OR072911	22	-	UPL	660003 - Supplies and Services - Other	GD901 - CI - Operating	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	(6.60)
CICMP	MJE - Manual Journal Entry	0000061740	2011-08-04	31	OPCWO-031151	2011	2-08-04	2011-08-04	0000061740	2011-08-04	CHARGES FOR NON ROUTINE MAINTENANCE	31	-	UPL	660003 - Supplies and Services - Other	GD901 - CI - Operating	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	121.16
CICMP	MJE - Manual Journal Entry	0000074908	2011-08-31	10	Aug 11 Guest Pkig Pass	2011	2-08-31	2011-08-31	0000074908	2011-08-31	August 2011 TPS Chargebacks	10	-	UPL	660003 - Supplies and Services - Other	GD901 - CI - Operating	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	30.00
CICMP	MJE - Manual Journal Entry	0000074908	2011-08-31	15	Aug 11 Guest Pkig Pass	2011	2-08-31	2011-08-31	0000074908	2011-08-31	August 2011 TPS Chargebacks	15	-	UPL	660003 - Supplies and Services - Other	GD901 - CI - Operating	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	300.00
CICMP	MJE - Manual Journal Entry	0000074909	2011-08-25	5	OPCWO-031182	2011	2-08-25	2011-08-25	0000074909	2011-08-25	OPC COST RECOVERIES (WITHIN CSU FUND 848) FOR 8.4.11 TO 8.25	5	-	UPL	660003 - Supplies and Services - Other	GD901 - CI - Operating	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	57.74

- Copy of ProCard Statement with transaction circled or highlighted (see below)

CSU Channel Islands
ProCard Statement

Business Unit: CICMP
Account Name: [REDACTED]
Origin: USB

Invoice Number: PC02120077
Invoice Date: February 11, 2012
Total Amount: \$ 1,329.86

Tran Dt	Vendor	SI	Line Amt	Description	Distrib Lst	Acct	Fund	Dept	Prgrm	Class	Proj	Amount	Per Cat	Upd By	Upd Dt	Disp
02/08/12	[REDACTED]	SC	375.00	1149 GOVERNMENT SERVICES-OTHER 1149	1 660003 GD901 [REDACTED]							375.00		7300057835803/01/12		
03/13/12	[REDACTED]	SC	375.00	1149 GOVERNMENT SERVICES-OTHER 1149	1 660003 GD901 [REDACTED]							375.00		7300057835803/01/12		
03/13/12	[REDACTED]	CA	129.63	06188620001VPR770000 GROCERY STORES, SUPERMARK	06188620001VPR770000							129.63		7300057835803/01/12		
03/18/12	[REDACTED]	CA	1.00	06188620001VPR770000 GROCERY STORES, SUPERMARK	06188620001VPR770000							1.00		7300057835803/01/12		
03/13/12	[REDACTED]	SC	375.00	1149 GOVERNMENT SERVICES-OTHER 1149	1 660003 GD901 [REDACTED]							375.00		7300057835803/01/12		
03/19/12	[REDACTED]	CA	129.63	1 EATING PLACES AND RESTAURANTS 1	1 660003 GD901 [REDACTED]							129.63		7300057835803/01/12		

Purchase Categories:
 F - Sales Tax Charged on Invoice for this Item
 R - Conference & Training Registration Fees
 T - IT Peripherals

I have reviewed the card statement and have approved the transactions. I certify that all the purchases listed on the statement, unless noted in "Disputed Item" column, are true and correct and were made for official CSU purposes. All goods or services have been received and payment is authorized. The card issuer has been notified of all disputed items. (A copy of the cardholders statement of disputed items is attached.)

Signature of Card Holder: [REDACTED] Date: _____
 Signature of Approving Official: [REDACTED] Date: _____

Journal Entry Transfer (JET) – Submission Information

Please note these important submission guidelines:

- The JET form and back-up must be submitted to the following email address
 - CJJet@csuci.edu
- Include/Attach the following with the Back Up:
 - Data Warehouse Report confirming original coding
 - Original source document
 - Ensure proper Signature Delegation of Authority if transferring funds/departments)

Journal Entry Transfer (JET) – Questions

Questions regarding the JET form, acceptable backup, or accounting transactions should be directed to:

- Leslie Brotcke
 - Accounting Manager
 - Leslie.Brotcke@csuci.edu
 - X 1631
- Leo Cervantes
 - Senior Lead Accountant
 - Leopoldo.cervantes@csuci.edu
 - X 3175
- Marina Moreno
 - Accountant I
 - Marina.moreno@csuci.edu
 - X 8578
- Jennifer Conkwright
 - Accountant I
 - Jennifer.conkwright@csuci.edu
 - X 3280

Journal Entry Transfer (JET) – Accounting 101

For individuals not familiar with accounting procedures or transactions, please refer to the below information.

Lesson #1 – Normal Ending Balances

- Normal ending balances:
 - Expense accounts = debits (+)
 - Revenue accounts = credits (-)

	Debit (+)	Credit (-)
Expense	X	
Revenue		X

Lesson #2 – Equate this to your Bank Statement

- Equate this to your own 'bank statement'
 - Money spent shown as a debit (+)
 - i.e. your 'debit card'
 - Deposits shown as a credit (-)

Trans Date	Type Code	Description	Bank Ref	Credit	Debit	Running Balance
4/6/12	174	Other Deposit	000000	800.00		32,699.40
4/6/12	475	Check Paid	000000		1,179.75	31,519.65
4/6/12	475	Check Paid	000000		225.75	31,293.90

Lesson #3 – Debits and Credits

- If there is a debit (+), there must be an offsetting credit (-)
- Balance must equal zero!

Account Name	Debit (+)	Credit (-)
Supplies	+ \$100.00	
Cash in Bank		- \$100.00

+ \$100.00
- \$100.00
<u> </u>
\$0.00

Lesson #4 – An Example from the Data Warehouse (Part 1)

CICMP	VCH - AP Voucher Accounting	00080022	2012 -02- 02	1	1	Safe combination change requir	2011	8	2012 -02- 03	APA0134901	2012 -02- 03	660003 - Supplies and Services - Other	GD901 - CI ~ Operating	220 - Finance	175.00
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Debit (+)

Debit (+) = Expense

Original Entry

Account	Fund	Dept	Amount
660003	GD901	220	+ \$175.00

Lesson #4 – An Example from the Data Warehouse (Part 2)

Original Entry

Account	Fund	Dept	Amount
660003	GD901	220	+ \$175.00 ← Debit (+)

Correcting Entry

Account	Fund	Dept	Amount
660003	GD901	220	- \$175.00 ← Credit (-)

+ \$175.00
- \$175.00
<u> </u>
\$0.00

Lesson #4 – An Example from the Data Warehouse (Part 3)

Final Entry

Account	Fund	Dept	Amount
660003	GD901	220	- \$175.00
660003	GD901	225	+ \$175.00

Move expense to correct Dept

+ \$175.00
- \$175.00
<u> </u>
\$0.00

Lesson #5 – An Example from a ProCard Statement (Part 1)

01/13/12 USC COLLEGE OF EDUC/SEMI SC 375.00 1149 GOVERNMENT SERVICES-OTHER 1149

1	660003	GD901	745	375.00
Total Distribution				375.00

Debit (+) → 375.00

Debit (+) = Expense

Original Entry

Account	Fund	Dept	Amount
660003	GD901	745	+ \$375.00

Lesson #5 – An Example from a ProCard Statement (Part 2)

Original Entry

Account	Fund	Dept	Amount
660003	GD901	745	+ \$375.00 ← Debit (+)

Correcting Entry

Account	Fund	Dept	Amount
660003	GD901	745	- \$375.00 ← Credit (-)

+ \$375.00
- \$375.00
<u> </u>
\$0.00

Lesson #5 – An Example from a ProCard Statement (Part 3)

Final Entry

Account	Fund	Dept	Amount
660003	GD901	745	- \$375.00
660890	GD901	745	+ \$375.00



Move expense to correct Account

+ \$375.00
- \$375.00
<u> </u>
\$0.00