

Instructions for a Journal Entry

Please use the Journal Entry form to move expenditures from one budget string to another budget string (expenditure transfer). Expenditures are things that have already been expensed (i.e.: salary from two months ago, or purchases made and paid for three weeks ago and have cleared a budget).

1. Complete the top portion of the form: Fiscal Year, Manager Name, Prepared by, Date and provide a Journal Description.

AMERICAN RIVER COLLEGE JOURNAL ENTRY			
Fiscal Year			Journal Description
Manager Name			
Prepared by			
Date			

2. Please complete all of the fields for each line of the request.
 - **Fund 12:** If transferring expenses from salary budget accounts involving fund 12, you must include the corresponding benefit account (ACCT 3908: Allocated Benefits).
 - **Fund 11:** If transferring expenses from salary budget accounts involving fund 11, fund 11 salary transfers do not include allocated benefits (ACCT 3908: Allocated Benefits) and should not be included.

	Business Unit	Ledger Group	Account Number	Fund Code	Department	Program	Class	Project	Amount	Journal Line Description (Maximum 30 Characters)
1	GENFD	ACTUALS	2172	12	AR.VI.FSTR	13050	00000	471A	-1,696.00	1232456-DOE,JOHN JULREGPAY0
2	GENFD	ACTUALS	3908	12	AR.VI.FSTR	13050	00000	471A	-1,207.55	BENEFIT TRANSFER
3	GENFD	ACTUALS	2172	12	AR.VI.SWPA	64900	00000	486Y	1,696.00	1232456-DOE,JOHN JULREGPAY0
4	GENFD	ACTUALS	3908	12	AR.VI.SWPA	64900	00000	486Y	1,207.55	BENEFIT TRANSFER
5		ACTUALS								
6		ACTUALS								
7		ACTUALS								
8		ACTUALS								
9		ACTUALS								
10		ACTUALS								
ADD NEEDED ROW(S) ABOVE THIS LINE.										
									0.00	Check Figure (should be zero, proof journal in balance).

3. The final total amount at the bottom of the form must equal zero. All amounts decreased from budget lines must equate all amounts increased to budget lines which will equate to zero.

SUMMARY BY ACCOUNT:	TOTALS
2302	0.00
TOTAL	0.00

4. Once the form is completed, please submit the form via email to the appropriate Dean or Manager for approval. If utilizing a Categorical budget, a Categorical Manager approval is also required.
5. The approval Dean or Manager must forward the approved form to the ARCBudgetEntry@arc.losrios.edu email mailbox.