



Procedure for Manual Journal Entry

1. The journal entry form is on the Controller's website listed under "Banner Forms".
2. Prepare the journal entry with the following required fields for each line item: fund number, account number, a detailed description used for tracking and limited to a maximum of 35 characters, dollar amount and indicate a "D" for debit or a "C" for credit. The entry must balance (debits and credits must equal). Fill in the explanation section with a detailed description why the entry is needed.
3. The fields for the org and program codes **DO NOT** need to be filled in **UNLESS** the journal entry is correcting an incorrect org and/or program code. Otherwise the org and program codes will default to the current codes in banner.
4. The budget authority must sign all journal entries. There must be appropriate supporting back up documents with each journal entry.
5. If there is a correction on the journal entry once received in financial accounting, the journal entry will be returned back to the original department for correcting. The preparer will need to resubmit the journal entry after the correction has been made.
6. After the journal entry has been approved, it is entered into the Banner system by financial accounting.
7. Please refer to the financial accounting month end calendar, in order for journal entries to be processed for the designated month.

VISIT OUR WEB PAGE AT <http://www.uncw.edu/ba/accounting/> FOR MORE INFORMATION

