University of North Dakota
Procurement & Payment Services

“How to Process …”
Journal Entry

The following steps should be followed when completing/processing a Journal Entry:

- The **originating** department should complete the [Journal Entry form](#). An example of a completed Journal Entry is also available [Example](#).
- Obtain a Journal Entry number from Procurement & Payment Services
- All authorized signatures must be obtained. The department to be charged should also sign the document.
- Enter the account, fund, and department numbers, as well as appropriate program or project numbers.
- Enter a description of the expenditure or of the transaction.
- Debit and credit amounts on the form should equal.
- Department is responsible for compliance with all university policies pertaining to expenditures of funds.

To make a correction to a Journal Entry that has already been processed:

- Submit a completed Journal Entry form detailing the corrections to Payment Services
- Include the reference number of the original transaction being corrected.

Revised 02-15-2018