**Journal entries** — The recording of financial data pertaining to business transactions in a journal such that the debits equal credits. Journal entries should be used to transfer revenue or expenses, or to correct overdrafts and to capture adjustments to University policy.

- You can obtain the journal entry template from the RIAS form repository (Web ADI)
- Populate sections in red based on entry need.

### Journal Entries

**Note:** If your entry affects a period that is 90 days or older than the last GL posting date, please provide delay justification and contact the business office prior to submission.
After the journal entry is completed, upload the journal entry to RIAS by performing the following selecting “Add-in” → “Upload.”

**Note:** If your JE was uploaded successfully, the messages column will display smiley faces (😊). Your submitted JE will appear in your approver’s queue in approximately 30 minutes.

Please Note: This is only an example
Notable Items for Journal Entries:

- Debits must equal credits.
- Ensure funding sources are active for the time period being moved.
  - **Example:** Do not move current expenses onto a Grant award that starts in the future.
- Ensure department activity 1 (project) code used is currently active (check project listing in FACS).
- Include supporting documentation with each journal entry.
  - Contact business office accountant for questions on supporting documentation.
- Include an appropriate Rutgers business justification that supports the entry.
  - **Good Example:** To allocate charges in support of Grant XYZ from February 2012.
  - **Bad Example:** Crediting departmental account and debiting gift account.
- Do not upload journal entries on the last business day of the month or on Fridays.