

This job aid is intended to provide best practices when submitting journal entries via Salesforce. This is not intended to replace the Journal Entry Training that is required to gain access into Salesforce. A journal entry records an accounting entry to make corrections to Workday accounts or make transfers to other accounts within the University.

- Always enter a driver worktag in the “**Driver Worktag**” column of Salesforce. This ensures the related worktags automatically and correctly populate.

| Driver Worktag | Worktags |
|--|--|
| <input type="text" value="CC11840"/> | <input type="text"/> |
| <input checked="" type="checkbox"/> Philosophy | <input checked="" type="checkbox"/> 1000 - Instruction and Departmental Research |
| | <input checked="" type="checkbox"/> BU1010 - ASC-Dean of Faculty |
| | <input checked="" type="checkbox"/> FD100 - General Operating |

- Optional worktags may be entered in the “**Worktags**” column of Salesforce. A maximum of 3 optional worktags may be used. Optional worktags are either programs, assignees, activities, or locations.

| Driver Worktag | Worktags |
|--|--|
| <input type="text" value="CC11840"/> | <input type="text"/> |
| <input checked="" type="checkbox"/> Philosophy | <input checked="" type="checkbox"/> 1000 - Instruction and Departmental Research |
| | <input checked="" type="checkbox"/> A314282 - Neumann, Dietrich |
| | <input checked="" type="checkbox"/> BU1010 - ASC-Dean of Faculty |
| | <input checked="" type="checkbox"/> FD100 - General Operating |
| | <input checked="" type="checkbox"/> PRG102 - Departmental Research Funds |

- **Always use the spend category or sales item from the original financial transaction**, if you are moving costs or revenue to another organizational account.
- **Have a clear and detailed journal description/memo lines.** For audit purposes, it is ideal to include reference numbers from the original transaction being adjusted. For example, an invoice number INV-000XXX, expense report number ER-0000XXX, journal number SF00000XXXXX, or other transactional reference detail.
- The **5th business day** of the month is always the last day to submit journals pertaining to the prior month. In this case you may backdate the journal to the last day of the prior month. Reconcile

accounts on a monthly basis to capture errors in a timely fashion. Prior fiscal year expenses should not be moved.

- **To ensure accuracy/integrity of financial data in Workday, always verify the following before submitting a journal entry:**
 - Verify the revenue or expense has actually posted to the account in question and the dollar amount
 - Validate the organizational worktags used in the transaction: Drivers and Optional worktags
 - Validate the spend category or sales item used on the original transaction
 - For operating accounts, ensure that the original transaction is from the current fiscal year
 - Entries to reclassify expenses from Academic Service Centers must net to 0 in ledger account 68000, Internal Services. Organizational and optional worktags may change, but the spend categories must remain in the range of spend categories that map to the internal services ledger. The current list of Spend Categories can be found on the Controller's [General Accounting Webpage](#)
- **Use the correct journal source for the transaction:**
 - **Accounting Manual Journal**- Use for expense reallocations/transfers on operating accounts
 - **Cost Transfers**- Use when making an expense reallocation involving a sponsored grant (FD500)
 - **Auxiliary Billing**- For use by Graphic Services, Facilities, Bookstore, etc to bill departments for internal services. The department billing should be in the FD110 auxiliary organization
 - **Designated Fund Transfers**- Use whenever making an adjustment to designated funds FD130 (reserves); the spend category Designated Fund Transfer (9310) must always be used with this journal source
 - **Service Center Billing**- For use by Academic Service Centers only. Revenues from internal users must be recorded using Spend Category Internal Billing (9800) in ledger account 68000, Internal Services
- **If you are adjusting a taxable payroll expense (also known as 60 day + expenses):**
 - **Do not use PRG900** in the Salesforce journal entry app (this program is restricted for central use only)
 - **Taxable Payroll Expense - Full Time (5201)** – may be re-classed to another organizational account and/or spend category, such as Business Meals Domestic (3210D) to better reflect the nature of the expense
 - **Taxable Payroll Expense - Part Time (5202)**– may also be re-classed to another organizational account and/or spend category
 - **Taxable Payroll Expense - Fringe (5203)**- may be re-classed to another organizational account but **NOT** another spend category. The spend category must **always** remain S5203.
 - For more information regarding policy please visit the administrative policy located [here](#)

- **Journal entries are never used to adjust salary or benefits.** Utilize the “Create Payroll Accounting Adjustments” task in Workday that is available to cost center managers to initiate an adjustment. To learn more about how to initiate a Payroll Accounting Adjustment (PAA) visit the Workday Learning Digital Course entitled “Payroll Accounting Adjustment Process in Workday”.
- **Expense transfer spend categories (S9630 and S9760)** are for use in reallocating funds between organizational and optional worktags. For reallocating expenses, the best practice is to utilize the spend category from the original transaction in the reallocation journal entry so that the integrity of reporting and data accuracy is maintained. If the original spend category is not identifiable, the following spend categories may be used:
 - **Expense Reallocation within Fund Type (9630)** - Used when reallocating funds or expenses **within the same fund** type (e.g. Operating (FD100 to Auxiliary FD110); Spendable Gift (FD600) to Spendable Gift (FD600))
 - **Expense Reallocation across Fund Types (9760)** - Used when reallocating funds or expenses **across different fund** types (e.g. Operating (FD100) to Endowment (FD400); Endowment (FD400) to Spendable Gift (FD600))
 - **EXPENSE TRANSFERS ARE NOT ALLOWED ON GRANTS AND NOT ADVISED FOR CREDITING GIFTS/ ENDOWMENTS**