



**DALHOUSIE UNIVERSITY**  
HALIFAX, NOVA SCOTIA  
CANADA  
B3H 4H6

<b><i>FINANCIAL POLICY AND PROCEDURES</i></b>		<i>Instruction Number:</i>
<i>Subject:</i> <b>JOURNAL ENTRY REQUEST AUTHORIZATION</b>		<i>Date Issued:</i> April 1, 1993
<i>Title:</i> <b>JOURNAL ENTRY TRANSACTIONS</b>		<i>Date Revised:</i>
<i>Issued by:</i>  CONTROLLER	<i>Approved by:</i>  DIRECTOR OF FINANCIAL SERVICES	

**PURPOSE:**

This instruction outlines the authorization which is required to process a journal entry through the University's general ledger system.

**POLICY:**

1. Journal Entry transactions must be approved by the administrator/person responsible for each account listed on the journal entry form.
2. The exception to 1. is for those transactions which record services/goods received from areas which require a written request or pre-authorization of the service. This exception is applied to transactions from service areas such as:

- . Student Accounts
- . Payroll/Personnel Services
- . Communication Services
- . Printing Centre
- . Stationery Stores
- . Mail Services
- . Physical Plant & Planning
- . Custodial Services
- . PCPC
- . A/V Services and Graphics
- . Computer Services
- . Killam Library Interlibrary Loan Charges
- . Killam Library Photocopy Charges
- . Biology Stores
- . Tupper - Central Stores
- . Instructional Resources
- . Animal Care

Other service areas may be identified as necessary.

3. Financial Services is authorized to process journal entries as required and the Faculty, department or area will be advised through the monthly financial reporting system.

**PROCEDURES:**

1. The issuing department must obtain the approval from those responsible for each account listed on the journal entry form prior to completing the authorization section of the entry.
2. The issuing department must send a copy of the entry to those responsible for all accounts listed on the journal entry form.



**DALHOUSIE UNIVERSITY**  
Inspiring Minds

**JOURNAL ENTRY**

**REQUEST**

Use Blue or Black Ink Please

**FINANCIAL SERVICES USE ONLY**

Document Reference

Nº Jxxxxxxx

APPR. BY:

DATE:

FUND/ ORGN (5 digits)	ACCOUNT (4 digits)	ENTRY DESCRIPTION (Maximum of 30 characters) Include the Banner Document # for the original transaction, i.e. Ixxxxxx, Jxxxxxx, Fxxxxxx	DEBIT		CREDIT	
11864	8500	Dr. D. Smith, Travel, I2019000	1072	51		
11865	8500				1072	51
<b>TOTAL DEBITS MUST EQUAL TOTAL CREDITS</b>			1072	51	1072	51
<b>DOCUMENT HASH TOTAL (DEBIT TOTAL TIMES 2)</b>			2145	02		

**ADDITIONAL EXPLANATION** to reimburse 11865 for Dr. Smith's travel expenses (amount should be total - rebate).

A copy of the JOURNAL ENTRY REQUEST has been forwarded to:  
 x Laura Hills Financial Services  
 Individual's Name Department

**AUTHORIZATION:**  
 to be written by department initiating the debit \_\_\_\_\_ Financial Services  
 Print Name Signature Department  
555-5555 \_\_\_\_\_  
 Phone Date