



PROCEDURE FOR PREPARING JOURNAL ENTRIES	STEP	COLUMN	INFORMATION
1. Copy pages of Labor Distribution Report (L.D.)	A.	1 - 9	Employee Social Security Number
2. Make <b>separate</b> journal entry sheets for each of the three groups being corrected as follows:	B.	10 - 15	Position #, if it was incorrect enter the correct position #.
<p>Monthly payroll 1R, 3R, 6R  Biweekly staff 2R, &amp; 8R, 9R  Biweekly student 7R</p>	C.	16 - 25	Account number: cols. 16-21 are for the 6 digit account number to be charged, cols. 22-25 are for the 4 digit labor object code.
Do not combine erroneous account journals on the same page with your suspense account journals.	D.	26 - 27	Effort code: numeric zeros are acceptable, but you may also enter the same numbers showing on L.D. in the effort column.
3. Using report Labor Distribution Report look up the employee by account as per account distribution on PEF form. The amount showing in suspense under current period is not necessarily 100% of the employee's wages, thus it becomes necessary to verify the distribution of the employee if distributed to multiple accounts. This procedure will allow for proper allocation of the amount which was distributed to suspense or an erroneous account. Verify the correct account number which should have been charged, by checking the accounts available to your area. Use of the Departmental Trial Balance will aid you in determining the correct account. Normally the first digit or the last digit of the account number may be incorrect. If the account number is correct, then verify the position number for the current assignment.	E.	28 - 29	Transact code: Always enter "60"
	F.	30 - 33	Pay ID: col. 30 - enter the payroll cycle you are correcting show 1, 3, 6, monthly, 2, 8, 9 staff, 7student. Col.31 will be an R or an X.Col. 32 & 33 will be the pay period number.
	G.	34	Record type: L = Labor
	H.	35 - 42	Amount: enter the amount to be reallocated to the correct account.
	I.	43 - 49	Hours: leave this field blank.
	J.	50 - 55	Position Number: enter the position number as it appears on Labor Distribution Report.
4. Total each page and attach adding machine tapes, and a copy of your L.D. report to the journal entry form.	K.	56 - 65	Credit Account:enter the 6 digit suspense account,or erroneous account number and the 4 digit labor object.
5. Attach a copy of approved PEF form or other supporting documentation.	L.	66 - 67	Effort Code: same as columns 26 and 27 step D.
Please note: There is no need to code CFB for these entries, when the journal entry is entered the system will also reverse the composite fringe automatically.	M.	68	Time Certif: The most commonly used numbers are: 1 = Effort report base pay (base pay <b>excludes</b> overtime, overload, incentive pay and bonus) 2 = Non-effort report salaries 1 = Non-effort base pay (it's reportable as base pay). 2 = Retro-active pay not reportable for effort report. 3 = Overtime, overload.
Journal entries to grants and contracts must be approved by the appropriate sponsored programs offices before it is sent to Payroll for key punching. The appropriate sponsored programs office should then submit it to the Payroll Office.	N.	69 - 80	Employee Name: this is for your own reference. It will also be entered when the J.E. is keyed.
We ask that journals be filled out in black ink. This aids in reducing key punch errors.			