• **Journal Entries** are appropriate when:
  - Your department needs to move actual activity (revenue received or expenses paid) because it was charged to the wrong fund/org/account erroneously.
  - One test to know if it’s a journal entry: you are able to see this transaction on a budget detail report under the revenue and/or expense column.
    - **ONE EXCEPTION** to the test above:
      Your department needs to charge another department for goods and or services provided. In this case, you are not actually paying “cash” to another department within Rollins so you would submit a journal entry request form to post the revenue to your budget and charge the expense to the receiver of your goods and/or services. Please note when charging interdepartmental revenue you must use revenue account code 57250 which is the interdepartmental revenue sales/services code.

• When **NOT** to submit a journal entry:
  - When moving budget monies, this should be processed on the budget reallocation request.
    - For example, when you sponsor an event that another department is hosting, this would be done on a budget reallocation form.

• **Checklist** before submission to Finance:
  - The preparer and signer are different individuals and should be employees of the College. This is to ensure accounting controls are in place.
  - The signer must be the authorized approver for that specific fund/org.
  - Does the description include a reason for the adjustment?
  - Argos budget detail reports are required for all instances.

Partial submission will be returned to the preparer for completion and will not be processed.

If there are further questions/concerns, please direct your inquiries to Jeremy DiGorio at 407.628.6321 or jdigorio@rollins.edu