

Create Accounting Journals

Workday Accounting Guide: Create Accounting Journals

Objective

This Reference Guide provides information on how to create a manual journal entry in the Workday system.

Note: When possible, use an accounting adjustment to correct Worktag coding errors. Accounting adjustments can be used to reclassify costs for the following transaction types: Supplier Invoices, Supplier Invoice Adjustments, Expense Reports, Procurement Card Transactions. See the [Workday Accounting Guide: Accounting Adjustment – Cost Transfer](#) for instructions.

Initiator

- Accountant
- Award Contract Specialist
- Budget Manager
- Sponsored Programs Manager

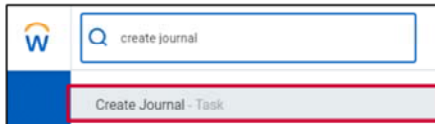
Approver

- Accounting Manager
- Cost Center Manager
- Gift Manager
- Grant Manager
- Program Manager
- Project Manager
- Sponsored Programs Manager

Steps to Create a Manual Accounting Journal

For accounting journals involving Grants (e.g., 3rd Party Cost Share, Manual F&A Adjustment, or Grant Overdraft Transfers), refer to [Appendix: Create Accounting Journal – Grants](#). Execute the following steps to create a manual journal entry in the system.

1. Log in to the Workday system.
2. On the Workday **Home** page, enter **Create Journal** in the Workday **Search** field, and select the **Create Journal - Task**.



1. On the **Create Journal** page, select the appropriate **Ledger** type from the drop-down list.

Note: In most cases the **Washington State University: Actuals** ledger should be selected.

1. Select the **Accounting Date**.

Note: **Accounting Date** is the date the entry is posted to the general ledger.

1. Select the appropriate **Journal Source**. Refer to [Appendix: Journal Sources](#) for descriptions and security restrictions.
2. Select the **Continue** button.

1. Complete and review the information under the **Journal Information** and **Journal Details** sections.

Create Journal

Journal Information

Ledger: Washington State University : Actuals

Accounting Date: * 12 / 06 / 2019

Period: Dec-2020 Actuals (Washington State University)

Currency: * USD

Journal Source: * X Accrual ...

Balancing Fund: ...

Optional Balancing Worktags: (empty)

Book Code: ...

Journal Details

Memo: ...

External Reference ID: ...

Adjustment Journal:

Create Reversal:

Submit Save for Later Cancel

1. Scroll down and select the **Journal Entry Lines** tab to add the journal details.
2. Select the **Add Row** (+) (plus) icon to add a new line.
3. Select the **Ledger Account** from the drop-down list.
4. Enter the amount details in the **Debit Amount** field.
5. Add a new row and enter the **Credit Amount**.

Note: Do not enter both **Debit Amount** and **Credit Amount** in the same line.

- A Debit increases the balance in an Expense ledger account (e.g., JV91 in legacy) and decreases the balance in a Revenue ledger account (e.g., JV22 in legacy).
- A Credit decreases the balance in an Expense ledger account (e.g., JV92 in legacy) and increases the balance in a Revenue ledger account (e.g., JV21 in legacy).

Order	Company	Ledger Account	Debit Amount	Credit Amount	Memo
+	Washington State University	6000 Goods and Services	100.00	0.00	
+ -	Washington State University	6000 Goods and Services	0.00	100.00	

1. Enter a **Budget Date**. This date determines expense allowability and facilities and administration cost processing for Grants. If your journal includes expenses charged to a Grant, ensure the Budget Date entered reflects the date expenses were incurred, and is within the Award period of performance. See the [Appendix: Create Accounting Journal – Grants](#) for more details regarding manual journals for Grants.
2. If your journal includes a **Project, Program, Gift or Grant**, enter it first to allow related Worktags to populate automatically.

Budget Date	Project	Program	Gift	Grant
03 / 26 / 2020				
03/26/2020				

1. Complete or update all other required fields if needed, including the **Cost Center, Fund, Function, and Region** fields.
2. Add **Additional Worktags** if needed. If your journal involves Expense ledger accounts, you may also need to enter a **Spend Category** Worktag. If your journal involves Revenue ledger accounts, you may need to enter a **Revenue Category** Worktag.

Note: Complete all necessary fields on both rows.

The screenshot shows a table with the following columns: *Cost Center, *Fund, *Function, *Region, and Additional Worktags. The first row contains the following values: CC0022 CAHNRB | Food Systems, F0043 Grants and Contracts - Federal, FN017 Sponsored Research & Programs, and RG10 Pullman. There are empty rows below for additional entries.

1. Select the **Attachments** tab to attach supporting documentation. Documentation is required for some journal sources including 3rd Party Cost Share.
2. Select the **Submit** button.
3. Select the **Details and Process** drop-down arrow to review the information.
4. Select the **Done** button.

The screenshot shows the 'Details and Process' section for a journal entry. It includes a 'Process History' table with the following data:

Process	Step	Status	Completed On	Due Date	Person
Accounting Journal Event	Accounting Journal Event	Step Completed	12/06/2019 12:30:03 AM		Penub Falego Mulyre
Accounting Journal Event	Approval by Accounting Manager (Company, Constrained)	Not Required			
Accounting Journal Event	Approval by Cost Center Manager (Cost Center, Constrained)	Not Required			
Accounting Journal Event	Approval by Gift Manager (Gift, Constrained)	Not Required			

At the bottom of the interface, there is a 'Done' button.

Approve an Accounting Journal

Execute the steps below to approve an accounting journal:

1. The assigned approver receives a Workday **Inbox** notification after a request is submitted by the initiator for approval.
2. Access the Workday **Inbox** (file folder) icon at the top right of the page and review the accounting journal details.
3. Select any of the following buttons, as per the scenario:
 - a. **Approve**
 - b. **Send Back**
 - c. **Deny**

Result: You have completed the steps to create and approve a manual journal entry.

Appendix: Create Accounting Journal - Grants

This appendix provides supplemental instructions specific to accounting journals for Grants, including [3rd Party Cost Share](#), [Manual F&A Adjustments](#), and [Grant Overdraft Transfers](#). These journal types are initiated by the Award Contract Specialist and approved by the Sponsored Programs Manager. In addition to the steps described on pages 2-6 of this reference guide, refer to these supplemental instructions for grant accounting journals.

3rd Party Cost Share

Note: 3rd Party Cost Share journals are intended to have zero net accounting impact (full reversal). As such, the control total is zero and the journal lines are identical except for the debit and credit amounts. A non-grant fund is required with this journal source, and a spend category and object class must be entered on both journal lines.

1. On the Workday **Home** page, enter **Create Journal** in the Workday **Search** field, and select the **Create Journal - Task**.
2. Select the **Actuals** ledger.
3. Select the journal source **3rd Party Cost Share**.
4. Select the **Add Row** (+) icon to add a new line.
5. Select the **Ledger Account** from the drop-down list that reflects the category of the cost shared items (e.g., for cost shared supplies, select ledger account 6000 Goods and Services).
6. In the **Debit Amount** field, enter the amount to be reported as cost share per the cost share documentation provided by the department.
7. Add a new row and enter the **Credit Amount (must match Debit Amount)**. Enter the same ledger account as the first journal line.

Note: Do not enter both **Debit Amount** and **Credit Amount** in the same line.

1. Enter a **Budget Date** on both lines that reflects when the cost shared items were received (should be within award period of performance).
2. Complete the **Memo** field on both lines (e.g., 3rd Party Cost Share AWD000001 per Grant Manager's name).
3. In the **Grant** column, enter the appropriate cost share grant Worktag. The related Worktags for **Cost Center**, **Fund**, **Function**, and **Region** should auto-populate.
4. In **Additional Worktags**, enter a **Spend Category** and **Object Class** on both lines based on the cost shared items (e.g., for cost shared supplies, enter SC00041 Supplies and Services, Object Class 030 Supplies and Services).
5. Remember to attach appropriate documentation
6. Select the **Submit** button.

Company	Ledger Account	Debit Amount	Credit Amount	Memo	Enter Refer ID	Budget Date	Grif Grant	Pr *Cost Center	*F
Washington State University	6000 Goods and Services	5,000.00	0.00			02/06/2020	GR00002189 Cost Share - Integrated Mgmt Strats Disease Cntrl Common Bean 3319-5262	CC0327 CAHNRS Prosser IAREC	F
Washington State University	6000 Goods and Services	0.00	5,000.00			02/06/2020	GR00002189 Cost Share - Integrated Mgmt Strats Disease Cntrl Common Bean 3319-5262	CC0327 CAHNRS Prosser IAREC	F

Example:

Manual F&A Adjustment

1. On the Workday Home page, enter **Create Journal** in the Workday **Search** field, and select the **Create Journal - Task**.
2. Select the **Actuals** ledger.
3. Enter an **Accounting Date**.
4. Select the journal source **Manual F&A Adjustment**.
5. Select the balancing fund **FD076 Indirect Cost Recovery**.
6. Select the **Continue** button.
7. On line 1, select **Ledger Account 4040 Facilities and Administration Recovery** from the drop-down list. On line 2, select **Ledger Account 6070 Facilities and Administration Cost Expense** from the drop-down list.
8. To Decrease F&A:
 - a. Line 1 (**Ledger Account 4040**): Enter the amount in the **Debit Amount** field of the amount of F&A to be removed from the award line.
 - b. Line 2 (**Ledger Account 6070**): Enter the amount in the **Credit Amount** field of the amount of F&A to be removed from the award line.

Note: Do not enter both **Debit Amount** and **Credit Amount** in the same line.

1. To Increase F&A:
 - a. Line 1 (**Ledger Account 4040**): Enter the amount in the **Credit Amount** field of the amount of F&A to be added to the award line.
 - b. Line 2 (**Ledger Account 6070**): Enter the amount in the **Debit Amount** field of the amount of F&A to be added to the award line.

Note: Do not enter both **Debit Amount** and **Credit Amount** in the same line.

1. Enter a **Budget Date** on both lines that reflects when the F&A adjustment is effective (should be within award period of performance).
2. Complete the **Memo** field on both lines (e.g., To adjust F&A, AWD000001).
3. In the **Grant** column for both journal lines, enter the appropriate grant Worktag. The related Worktags for **Cost Center**, **Fund**, **Function** and **Region** should auto-populate.
4. In the **Program** column for the journal line that contains ledger account 4040, enter **PG00003928 General F & A Revenue Earnings**. Update the **Function Worktag** to **FN069 General Income** on the journal line with ledger 4040 only.
 - a. Note that the related Worktags for **Cost Center** should update to **CC0471 Central | F&A Revenues and Distributions**, and the corresponding related **Fund FD076 Indirect Cost Recovery**, and **Region RG10 Pullman**. Update the Cost Center, Fund, and Region to CC0471, FD076, and RG10 manually if needed, on the journal line with ledger 4040 only.
5. In **Additional Worktags**, on the line with Ledger Account 4040, enter the **Revenue Category RC0093**. In **Additional Worktags** on the line with Ledger Account 6070, enter **Spend Category SC00200** and **Object Class 130 F&A**.
6. Select the **Submit** button.

Example: Decrease F&A

Ledger Account	Debit Amount	Credit Amount	Memo	Program	Grant	*Cost Center	*Fund	*Function	*Region	Additional Worktags
4040 Facilities and Administration Recovery	5,000		To decrease F&A - more	PG00003928 General F & A Revenue Earnings	GR00002189 Cost Share - Integrated Mgmt Strats Disease Cntrl Common Bean 3319-5262	CC0471 Central F&A Revenues and Distributions	FD076 Indirect Cost Recovery	FN069 General Income	RG10 Pullman	Revenue Category RC0093 Federal Indirect Cost Reimbursement
6070 Facilities and Administration Cost Expense		5,000	To decrease F&A - more	GR00002189 Cost Share - Integrated Mgmt Strats Disease Cntrl Common Bean 3319-5262	CC0327 Inland College of Engineering and Architecture Institute of Materials Research	CC0327 Inland College of Engineering and Architecture Institute of Materials Research	FD040 Grants and Contracts - Federal	FN077 Sponsored Research & Programs	RG10 Pullman	Object Class Sponsored Programs 130 F&A Spend Category SC00200 Facilities & Administration

Example: Increase F&A

Ledger Account	Debit Amount	Credit Amount	Memo	Program	Grant	*Cost Center	*Fund	*Function	*Region	Additional Worktags	Budget Date
4040 Facilities and Administration Recovery		5,000	To increase F&A - more	PG00003928 General F & A Revenue Earnings	GR00002189 Cost Share - Integrated Mgmt Strats Disease Cntrl Common Bean 3319-5262	CC0471 Central F&A Revenues and Distributions	FD076 Indirect Cost Recovery	FN069 General Income	RG10 Pullman	Revenue Category RC0093 Federal Indirect Cost Reimbursement	10/01/2020
6070 Facilities and Administration Cost Expense	5,000		To increase F&A - more	GR00002189 Cost Share - Integrated Mgmt Strats Disease Cntrl Common Bean 3319-5262	CC0327 Inland College of Engineering and Architecture Institute of Materials Research	CC0327 Inland College of Engineering and Architecture Institute of Materials Research	FD040 Grants and Contracts - Federal	FN077 Sponsored Research & Programs	RG10 Pullman	Object Class Sponsored Programs 130 F&A Spend Category SC00200 Facilities & Administration	10/01/2020

Grant Overdraft Transfer (a.k.a. 03VV in legacy terms)

1. On the Workday Home page, enter **Create Journal** in the Workday **Search** field, and select the **Create Journal - Task**.
2. Select the **Actuals** ledger.
3. Select the journal source **Grant Overdraft Transfer**.
4. Select the **Add Row** (+) (plus) icon twice to add two new lines.
5. For line 1, select **Ledger Account 6000: Goods and Services** from the drop-down list. For line 2, select **Ledger Account 6000: Goods and Services** from the drop-down list.
6. On line 1, enter the amount in the **Credit Amount** field of the amount of direct costs to be transferred from the Grant per documentation provided by the department.
7. On line 2, enter the same amount in the **Debit Amount** field.

Note: Do not enter both **Debit Amount** and **Credit Amount** in the same line.

1. Enter a **Budget Date** on both lines that reflects when the expense transfer is effective (should be within award period of performance, such as the award end date).
2. Complete the **Memo** field on both lines (e.g., To remove overdraft per Grant Manager's name, AWD000001).
3. In the **Grant** column of line 1, enter the appropriate grant Worktag that the overdraft is being removed from. The related Worktags for **Cost Center**, **Fund**, **Function**, and **Region** should auto-populate.

4. On line 2, match the **Cost Center**, **Function**, and **Region** Worktags with line 1. Enter the appropriate non-grant **Fund** per the request information submitted by the department (e.g., FD001).
5. In **Additional Worktags**, on both lines 1 and 2, enter **Spend Category SC00193 Grant Overdraft Transfer** and **Object Class 030 Supplies and Services**.
6. Select the **Submit** button.

Example:

Journal Entry Lines 2 items

Ledger Account	Debit Amount	Credit Amount	Memo	Grant	*Cost Center	*Fund	*Function	Region	Additional Worktags	Budget Date
4000 Goods and Services		67.34	Per Kelly Roberts	1900001788 Integrated Mgmt Share Center Cost Common Room 2019-2020	000007 CAHARRS Prosser WREC	FD040 Grants and Contracts - Federal	PR017 Sponsored Research & Programs		Object Class Sponsored Programs 030 Supplies & Services Spend Category SC00193 Grant Overdraft Reimbursement	02/05/2020
4000 Goods and Services	67.34		Per Kelly Roberts		000007 CAHARRS Prosser WREC	FD001 General Fund	PR017 Sponsored Research & Programs		Spend Category SC00193 Grant Overdraft Reimbursement	02/05/2020

Workday: Journal Sources

Journal Source	Description	Restrictions
3rd Party Cost Share	Used to report cost share contributions from 3 rd parties for which no transactions exist in the system.	Sponsored Programs use only
Accrual	To record the earning of revenue or expenses incurred for transactions in which cash has not be exchanged.	General Accounting Use Only
Advance	For posting journal entries from the Advance system integration.	Integration Only
Beginning Balance Rollforward	Used to roll forward ending fund balance to beginning fund balance.	General Accounting Use Only
Bond Transactions	For processing bond transactions.	Central Use Only
Budget Office Expense Transfer	For balancing Core fund expenditures.	Central Use Only
Conversion	For Workday Initial Set Up Only	Modernization Use Only
Elimination	Used to eliminate offsetting entries	Central Use Only
Expense Transfer	For transferring expenses between Worktags.	
Grant Overdraft Transfer	Used to transfer grant costs in excess of the awarded amount to non-grant funding sources.	Sponsored Programs use only
Internal Service Provider	Used to correct/transfer values to and from Service Centers	Central Use Only
Inventory Adjustment	For posting Inventory journals at Year End	Central Use Only
Investment Activity	Used to adjust Endowment activity.	Central Use Only
Manual Accounting Adjustment	To manually correct accounting on transactions.	Central Use Only
Manual F&A Adjustment	Used to manually correct facilities and administration (F&A) charges such as to update F&A posted on awards with three-decimal F&A rates.	Sponsored Programs use only
MyWSU	For posting journal entries from the MyWSU integration.	Integration Only
Operating Transfer	For transferring cash from one fund to another (e.g., moving from local funds to auxiliary funds).	
Revenue Transfer	For transferring revenues between Worktags.	
Year End Adjustment	Used to adjust prior to year-end reporting.	

