



## County of Santa Clara

Policy Name: Journal Entry Identification

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**Policy Type:** Administrative

**Category:** Fiscal and Budget    **Sub-Category:** Budget Practices

**Policy Name:** Journal Entry Identification

**Policy Owner:** Controller-Treasurer Department

### Policy Purpose

The purpose of this policy is to ensure that all Journal Entries created in the County's accounting system are recorded with standardized labels to assist other users in properly identifying them.

### Policy Summary

Any employee initiating a Journal Entry in the County accounting system must identify each entry using an appropriate identification from the "JE Type" drop-down menu. If an appropriate identification cannot be located on the list, employees should use "Other" identification and include an explanation in the Doc Header Text.

The following chart lists each journal entry type as it appears in the County accounting system, and provides a description, full name, and use for each one.

Description	Full Name	Use	JE Type
ACCRUAL- EXPENDITURE	Expenditure Accruals	To accrue expenditures other than salary and benefits	ACEXP
ACCRUAL- REVENUE	Revenue Accruals	To accrue revenue	ACREV



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Description	Full Name	Use	JE Type
ACCRUAL-SAL & BEN	Salary and Benefits Accruals	To accrue salary and benefits	ACSLBN
ACCRUAL-SALE&USE TAX	Sales and Use Tax Accruals	To accrue sales and use taxes	ACTAX
ADJUSTMENT	Adjustment	To adjust a previously posted amount (due to new information or additional work done)	ADJUST
BILLING/ALLOCATION	Billing and Allocation	To record an intra-county billing for services or indirect cost allocation	BILALL
CASH TRANSFERS	Cash Transfers	To record the movement of amounts between cash accounts within the same fund	CSHTRF
CLOSE FUND	Close Fund	To record a closing entry for a fund	CLSFD
CORRECTION	Correction	To correct a previously posted entry which has been determined to be incorrect	CORR
OTHER	Other	To be used for any entry that does not fall within any other Journal Entry type (provide an explanation of the transaction in the document header text field)	OTHER
PAYMENT/DISTRIBUTION	Payment or Distribution	To record an intra-county payment for services or distribution of revenue received	PAYDIS



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Description	Full Name	Use	JE Type
PAYROLL TRANSACTIONS	Payroll Transactions	To record a payroll-related transaction	PAYROL
RECEIPT OF PY ACCRUAL	Prior Fiscal Year Accruals	To record the receipt of revenue amounts that were accrued in the prior fiscal year	RCPTPY
RECLASS BANK DEPOSIT	Reclass Bank Deposit	To reclassify a bank deposit transaction to appropriate General Ledger Accounts	RLSDEP
RECLASS PCARD EXP	P-Card Expenditures Reclassification	To reclassify P-Card charges recorded by the Controller-Treasurer Department to appropriate General Ledger Accounts	RLSPCD
RECLASS-NOT PCARD	Reclassification Not Related to P-Card	To reclassify an original entry to a different General Ledger Account within the same Fund or Cost Center (does not include reclassifications for P-Cards)	RECLAS
REVERSAL	Reversal	To reverse a previously posted entry (the document number of the original entry should be noted in the reference field)	REVSAL
SCHOOL TRANSACTIONS	School Transactions	To record a transaction related to a school district	SCHOOL



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Description	Full Name	Use	JE Type
TRANSFER	Transfer	To record an operating transfer in and out between Funds or Cost Centers (does not include transfers due to closing Funds and Cost Centers and transfers of fixed assets)	TRFR
TRUST FUND DISBMTS	Trust Fund Disbursements	To record a disbursement made from trust funds	DISBTS
WARRANT CANCELLATION	Warrant Cancellation	To record a warrant cancellation transaction	CANCEL
WARRANT ISSUES	Warrant Issues	To record a warrant issue transaction	ISSUES

### Procedures

None.

### Definitions

For the purposes of this policy, the following definitions apply:

- 1) **"Cost Center"** means a component within a Budget Unit used to designate separate funds for different divisions, programs, or other organizational hierarchy.
- 2) **"County's accounting system"** means the SAP System or other similar system currently used by the County as its primary accounting system.



- 3) **"Fund"** means an accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances.
  
- 4) **"General Ledger Account"** means an account contained in the General Ledger, which records every financial transaction for every financial account.
  
- 5) **"Journal Entry"** means an entry in the County accounting system noting a transaction.

### **Frequently Asked Questions**

None.

### **Related Policies**

- Fund Policy - <https://saecommon.sccgov.org/countypolicy/Fund-Policy.pdf>
  
- General Ledger Account Policy - <https://saecommon.sccgov.org/countypolicy/General-Ledger-Account-Policy.pdf>

### **Related Forms and Information**

None.

### **History**

Date	Changes Made
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1/24/2017	Minor text changes provided by Controller-Treasurer Department. (David Bruno)
1/23/2014	Policy uploaded. (John Myers)