

ABJ, TOE and TOP Instructions

Review Process - Activity in PeopleSoft ledgers should be reviewed on monthly basis, but no less than quarterly. Adjustments to chartfields for both TOP and TOE Forms need to be made timely and submitted within 30 days of the recorded date for the transaction. TOP and TOE Forms submitted more than three months after the transaction date will be processed on a case-by-case basis and may be rejected.

To help ensure all departmental journals are posted and not duplicated or missed, journal forms should only be submitted electronically and not routed through campus mail.

Non-IRA Journal Entry Processing - Email the [Non-Payroll Expenditure/Revenue Transfer Request Form](#) (TOE) journal template along with the approved journal form and supporting documentation to General Accounting at TOE_journals@mail.fresnostate.edu. DocuSign with edit capability should be used to acquire any required approval signatures. The required signatures are the department administrator(s) authorized to approve financial expenditures for the department(s) identified.

Supporting documentation for the journals is very important in determining the type of correction to be made. A Data Warehouse report showing document ID and/or voucher number and chartfields needs to be attached as backup when reclassifying expenses.

- If the source is "MJE", the transaction(s) would be reclassified with a journal entry.
- If the source is "VCH", the transaction(s) would be reclassified as a voucher adjustment.
- **It is best to submit separate journals for the VCH entries and the MJE entries.**

No voucher adjustment form exists at this time, therefore the supporting documentation attached to the [Non-Payroll Expenditure/Revenue Transfer Request Form](#) is used to determine the method used for the adjustment.

Refer questions to Vicky Vongdara at bvongdara@mail.fresnostate.edu, Lora Kutka at lkutka@csufresno.edu or Cynthia Hanks, 559.278.5485, cynthiah@csufresno.edu.

IRA Journal Entry Processing - All the above information is the same **except** the [Non-Payroll Expenditure/Revenue Transfer Request Form](#) (TOE) journal template along with the approved journal form and supporting documentation should be **emailed to Dolly Huitron** at dollyb@mail.fresnostate.edu. **Do not send to TOE_journals.** Dolly Huitron will forward the approved journal to Shirley Staton at sstaton@csufresno.edu for posting to PeopleSoft. DocuSign with edit capability should be used to acquire any required approval signatures. **IRA journals must adhere IRA procedures and guidelines for expenditures.** Refer questions to Dolly Huitron at dollyb@mail.fresnostate.edu or Shirley Staton at sstaton@csufresno.edu.

Transfers of Payroll (TOP) forms - Email approved form to pjsoligian@csufresno.edu. The TOP form can be found at My Fresno State/Main Menu/Forms Portfolio/Electronic Forms/Finance/. DocuSign should be used to acquire the required approval signatures.

Any TOE or TOP documents received without the required approval or supporting documentation will be returned. Please ensure there is no Level 1 data in emailed documents. Level 1 data may be submitted through DocuSign.

Adjusting Budget Journals (ABJs) vs. Non-Payroll Expenditure/Revenue Transfers (TOEs) – An Adjusting Budget Journal (ABJ) is used to transfer **budget** from one department or chartfield to another within Fund 90000. Reclassifications or transfers of **actual** revenues or expenses are submitted with a Non-Payroll Expenditure/Revenue Transfer (TOE) or Transfer of Payroll form.

ABJs are also used to transfer funds between operating funds and project funds. The ABJ will be used to process the journal entry in PeopleSoft Financials. The ABJ form is located at My Fresno State>Main Menu>Forms Portfolio>Electronic Forms>Finance>Adjusting Budget Journal (ABJ).

The Accounting Services Quick Reference Guide on the Accounting Services website provides additional information regarding accounting, budget and procurement transactions.