

# Electronic Journal Entry

Journal Entry No: EJ-2024-0741

Date: 2024-06-22

Status: Posted

Prepared By: Jane Doe

Department: Finance

Reviewed By: John Smith

Description:

Month-end accruals and expense adjustments.

## Journal Details

Date	Account Code	Account Name	Description	Debit (USD)	Credit (USD)
2024-06-22	600101	Salaries Expense	June Salaries Accrual	8,500.00	
2024-06-22	210205	Salaries Payable	June Salaries Accrual		8,500.00
2024-06-22	640110	Supplies Expense	Office supplies used	1,250.00	
2024-06-22	120250	Supplies Inventory	Reduction of inventory		1,250.00
Total				9,750.00	9,750.00

### Important Notes:

- Electronic Journal Entries must be properly authorized and supported by adequate documentation.
- Debits and credits must always balance within each journal entry.
- Changes after posting require a separate adjusting or reversal entry, maintaining audit trails.
- Review and approval before posting are mandatory for ensuring accuracy and compliance.
- Refer to internal policies for retention and backup of electronic journal records.