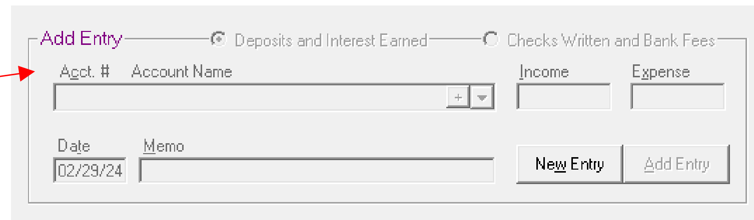
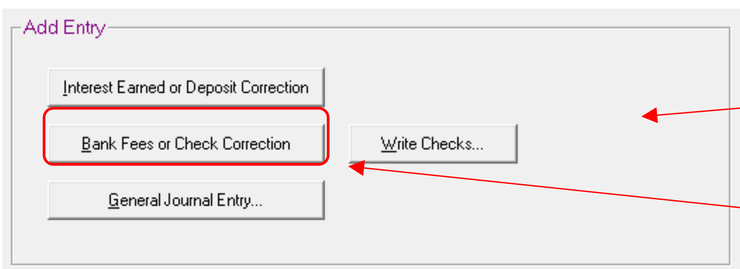
Adjust a Previous Month Check During Reconcile

If you find a check that has a different total on the statement than that same check in Jewel, but it is from a previous (closed) month, you can make an adjustment in the current month. Here are instructions.

1) Start with writing down this information:
   a) The **check number** of the check you are adjusting
   b) The **Local Fund** that this check is posted to (Example: “Utilities” or “Community Services”)
   c) The **total of the check in Jewel**
   d) The **total of the check on the bank statement**
   e) The **difference** between the check and the statement

NOTE: *If the bottom right corner of your reconcile screen looks like this, you do not have the latest version of Jewel. Cancel out of reconcile and go to “Help/Check for Updates” and say “yes” to the update.*



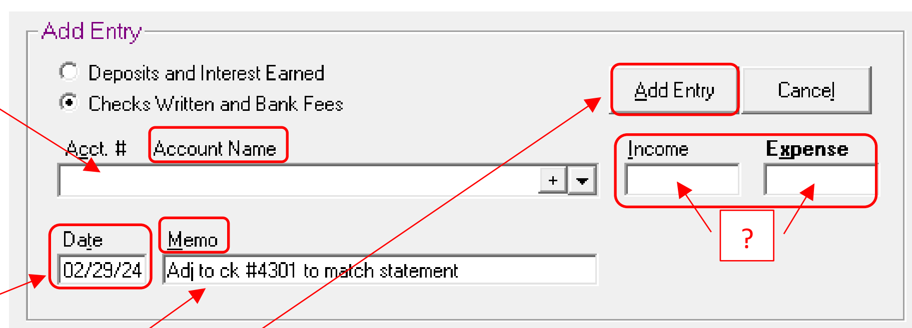


Once you have updated, the bottom right corner of your reconcile page will look like this.

1) Click on “Bank Fees or Check Correction.”

2) In the “Account Name” box, enter the name of the local fund that the original check was posted to (if there is more than one, choose just one)

3) Income or Expense?
- If the statement amount is <u>more</u> than the Jewel amount, enter the difference in the “Expense” box.
- If the statement amount amount is <u>less</u> than the Jewel amount, enter the difference in the “Income” box.



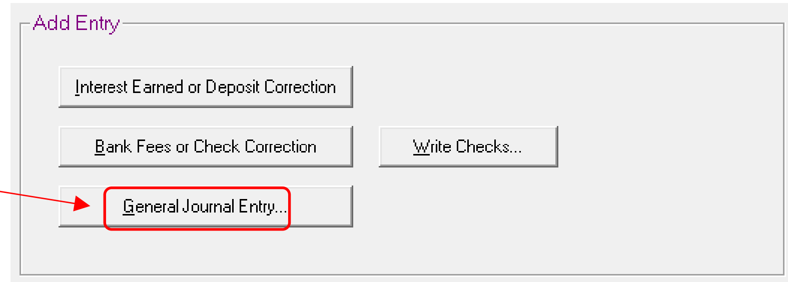
4) Date: Enter the “Date” that the check actually cleared your bank. If it was in a previous month, enter the first day of the current month.

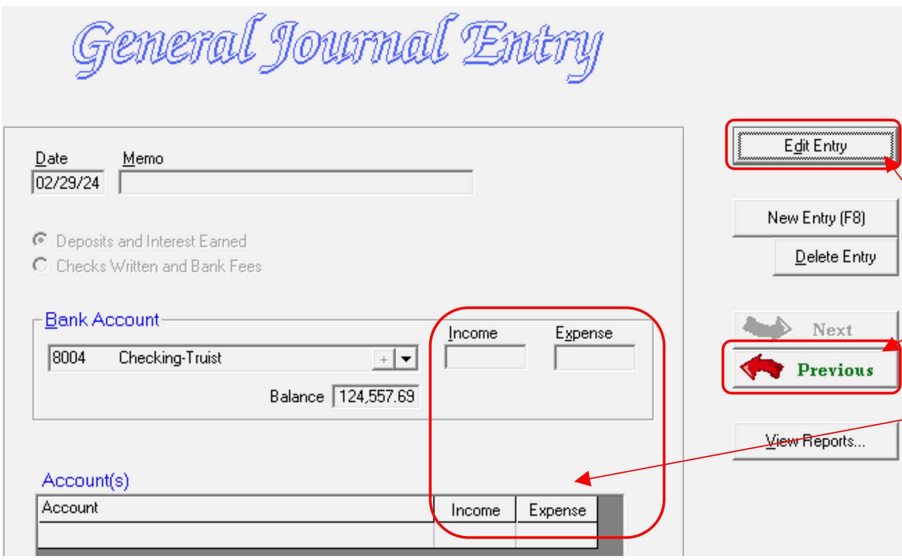
5) Memo: Enter “***Adj to ck #xxx to match statement***” in the “Memo” box, using the check number you are adjusting.

6) Click on "Add Entry". The adjustment will appear in the checks section of the “Reconciliation” page, already checked off.
7) Once the incorrect check and the adjustment are both checked off, they will, added together, equal the amount of the check on the Statement and you can finish the Bank Rec.

***NOTE:** If you have entered the adjustment amount as an "Expense" when it should be "Income," or vice versa, your bank rec will not have a zero difference. Here are instructions to edit the adjustment that you just made.*

Click on "General Journal Entry."





On the "General Journal Entry" screen, find the red "Previous" arrow and click on it to find the entry you just created.

Find and click on "Edit Entry."

If the adjustment amount was placed in the "Expense box," move it to the "Income box." If it was in the "Income box," move it to the "Expense box."

Click "OK √" in the upper right corner to save and return to the Bank Rec page.

***NOTE:** If you find a check on the statement that is more than $10.00 different than the same check in Jewel, try to discover what caused the difference, so the problem can be avoided going forward. If there are frequent check differences (more than one every few months), your check entry procedures may need to be examined and improved.*

Corresponding video: 6.8 – Adjustments in a Closed Month. Find at https://www.gccsda.com/auditing/10963

For more tutorials on BANK RECONCILIATIONS, see section 3500 on the gccsda.org auditor webpage.

This information has been brought to you by the Georgia-Cumberland Conference Audit Team
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