

Journal Vouchers

Journal vouchers are prepared to process current accounting entries, allocations and corrections for which other means of entry into the financial system are not available. Journal vouchers are appropriate for correcting an incorrectly recorded invoice, credit card purchase, check, or cash receipt. These documents may also be used to allocate charges to other departments when a central fund and org is charged for the entire expenditure. Journal vouchers cannot be used to move encumbrances.

Backup Documentation

The backup documentation required depends on the purpose of the journal voucher. Documentation should be attached to support the journal voucher transaction. The document required by Administrative Services is a banner screen print of FGITRND. This screen print must say **uncommitted** in the commit type and should clearly show the transaction to be adjusted. FGITRND can be accessed directly or by drilling down (F3) in the YTD column in FGIBDST. Administrative Services does not want copies of vendor invoices, check requests, purchase orders or requisitions.

Approvals

Journal vouchers must be signed by the preparer and the preparer's supervisor. Additional coordinating/authorizing signatures are required if the journal voucher involves an org from another department or campus. An attached e-mail message approving the charge is acceptable in lieu of signature. Journal vouchers involving restricted funds must be approved by the Grants and Contracts Office.

Journal Voucher Preparation

- A. FY – Fiscal Year in which the journal vouchers should be keyed. This will usually be the current fiscal year.
- B. Document Number – **Do not write in this field.** The system will assign the document number. It will begin with a J and the data processor entering the journal voucher into banner will write the number assigned on the original document.
- C. Date – **Do not write in this field.** The physical date the journal voucher is entered into banner. This is to be completed by the person keying the journal voucher.
- D. Document Total – The sum of all amounts regardless of whether they are debits and credits.
- E. Coordination/Authorized by – This is not a comment field. It is for the coordination signature (initial) or the grants and contracts authorization.
- F. Type – JV01 always
- G. Fund – This is the fund code to be debited or credited.
- H. Org – This is the org code to be debited or credited.
- I. Account – This is the account code to be debited or credited.
- J. Program – There **should not** be an entry to this field unless the journal is to correct a program code error.
- K. Activity – There **should not** be an entry to this field. We do not currently use this field.
- L. Amount – The amount is always positive and should always be entered. Do not draw arrows or ditto marks from the line above even if the amount is the same.
- M. D/C (debit or credit indicator) – The debit or credit indicator field must be entered for each line. **Debits are always listed first.**
 - 1. Debits – Increase expenditures and decrease revenue
 - 2. Credits – Decrease expenditures and increase revenue
- N. Description – **This field is limited to 34-characters**, any information in excess of that quantity will not be entered when the JV is keyed. If you are moving a transaction to another account number (fund/org/account combination) enter the specific document number first such as invoice number, journal voucher number, or credit card number etc. and then enter the banner description which is usually the vendor name. Put only critical information in this field as this is what will appear in the banner on-line screens and on reports.
- O. Explanation – This field is keyed in by the data processor as text for the journal voucher. It should include a complete justification for the entry. Do not just put correct account code or org. The correct explanation is why the account code needs to be changed or fixed. Include all critical information that pertains to this journal voucher. Please keep in mind that this information is accessible in banner for all to see. Names should only be included if they help to define a charge such as; Trip to national grant conference for Joe Smith and Sally Smith in Seattle.

P. Originating Department Block

1. Dept. Ref # - The department can enter a reference number for their internal tracking, but it will not be keyed or reflected anywhere in banner.
2. Prepared by and date – Full name of the person that prepared the journal voucher and the date it was prepared.
3. Approved by and date – Signature of the person that has the authority to sign for the department that prepared the entry and the date of signature. The approver is normally the department head.
4. Dept. Name and phone – Name of department and telephone number.

Q. For Administrative Services Use Only Block

1. Approved by and date – Signature of the person who is the centralized designee to review journal vouchers and supporting documents for the campus. All journal vouchers are reviewed in the Budget, Grants and Contract Office by either the Director or Assistant Director.