

# University of Alaska Statewide Journal Voucher Processing

## Different Types of Journal Vouchers

There are several types of journal vouchers. Budget entry occurs through use of a budget type of journal voucher. Feeds to Banner Finance from other modules in Banner are processed as journal vouchers. These include feeds from Banner Human Resources and Banner Accounts Receivable. Physical plant work orders and copy pool charges are also processed into the system through a journal voucher. In addition, there are general journal vouchers.

This documentation only provides information regarding general journal vouchers. These documents are initiated using the University of Alaska Journal Voucher form. These document types are JV01 journal types in Banner Finance. There are three new types of general journal vouchers that can be processed: JPAY, JPRC and JSPC.

*Types of Transactions Processed by **JV01**:* 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 check, other expenditure, 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. DHL charges are an example of this type of situation. Journal vouchers cannot be used to move unpaid encumbrances.

*Types of Transactions Processed by **JPAY**:* Journal voucher rule code JPAY has been established to allow labor redistributions for funds in the range of 200000 to 999999 for all labor account codes between 1000 and 1999, with the exception of the leave taken account codes, when labor cannot be moved through the usual labor redistribution process. Authorized personnel or designees at each major administrative unit (MAU) must approve all journal vouchers of this type. This may include campus Business Office, Financial Services and/or Grant and Contract Services personnel.

*Types of Transactions Processed by **JPRC**:* Journal voucher rule code JPRC has been established to handle the transfer of construction labor from the fund five accounts into the recharge center accounts. This rule code will only allow use of labor account codes 1005, 1970, and 9962. Authorized personnel or designees at each MAU must approve all journal vouchers of this type.

*Types of Transactions Processed by **JSPC**:* Journal voucher rule code JSPC has been established to process other types of corrections involving labor account codes that cannot be done through the payroll process and do not fit the criteria for JPAY or JPRC. This rule code will be activated by Statewide Financial Services for processing as needed. The SWOHR and SW Cost Analysis must approve all journal vouchers of this type.

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### **Journal Voucher Backup Documentation**

The documentation required depends on the purpose of the journal voucher. Basically, the approver should be able to identify on-line the items referred to in the journal voucher or documentation should be attached to support the journal voucher transaction. However, this means that the description and explanation fields on the journal voucher must clearly explain the nature and provide the appropriate justification for the journal voucher transaction. For example, suppose a department wanted to correct the account code used for an invoice for office supplies. The preparer should reference the invoice number in the 34-character description field. Any description in excess of 34-characters will be truncated. The explanation field should contain the detailed justification of why the journal voucher is required. The approver can verify on-line the details for the referenced document. Additional information would be required to support new accounting transactions and transactions that cannot be easily verified on-line. Contact Dawn Wall, SW Cost Analysis, with specific questions.

### **Approvals**

Journal vouchers must be signed by the preparer and the document may be approved by the preparer's supervisor if required by the originating department's internal procedures. 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. Routine journal vouchers, such as the monthly DHL journal voucher, are processed without coordinating signatures. Statewide Cost Analysis in Room 209 acts as the Business Office for UA Statewide Systems with regard to journal vouchers. Journal vouchers are reviewed and approved by that office prior to entry. Please contact Dawn Wall if you have a question. Journal vouchers involving restricted funds must be processed through the respective Grant and Contract Services office.

### **Processing Time**

Journal vouchers are reviewed and approved once a day at a minimum by Statewide Cost Analysis. They are submitted to Statewide Financial Systems for entry as soon as they have been approved. Normally, journal vouchers are keyed by Financial Systems within two working days of receipt of the document.

### **Viewing Journal Vouchers On-Line After Entry**

If you know your journal voucher number the best way to view the entire document is by viewing it on FGIDOCR – Document Inquiry Retrieval Form. In this form, you would type in the document number and use the <NEXT BLOCK> key to get the sequence lines from the journal voucher. The header information block is displayed between the key block and the journal voucher detail information. Displayed here is the date transaction date and the indicator denoting if there is text. The explanation on the JV is what is entered in the text field. Other forms such as the Organization Budget Status Form, FGIBDST, and Executive Summary Form, FGIBDSR, are available to view the affect of the journal voucher by selecting organization,

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account and/or fund code and then drilling down to the Detail Transaction Activity Form, FGITRND. The Detail Transaction Activity Form, FGITRND, is also a good place to check to see if a journal voucher has been processed when the journal voucher number is not known.

### **Linking Debit & Credit Indicators on JV with the On-Line (+) and (-) Indicators**

The Banner system knows what the normal balance is for any account. Assets and expenditure accounts normally have debit balances. Liabilities and revenue accounts normally have credit balances.

A JV requires that the preparer indicate if an entry is a D or a C. A transaction in an expense account with a C indicator will have a (-) sign in the Banner detail transaction activity because a credit will decrease expenditures. A transaction in a revenue account with a D indicator will have a (-) sign in the Banner detail transaction activity because a debit will decrease revenue.

Likewise, a transaction in an expense account with a D indicator will have a (+) sign in the Banner detail transaction activity because a debit increases expenditures. A transaction in a revenue account with a C indicator will have a (+) sign in the detail transaction activity because a credit increases revenue.

Balance sheet accounts are different from the income and expense accounts. Transactions in asset and liability accounts will have C(redit) and D(ebit) indicators instead of (-) or (+).

### **Contacts**

Dawn Wall, SW Cost Analysis, 474-5595, [Dawn.Wall@alaska.edu](mailto:Dawn.Wall@alaska.edu)

## University of Alaska Statewide Journal Voucher Processing (con.)

Banner screen print of detail transaction activity form from FGITRND.

TRNX - SCT Banner
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File Options Edit Block Field Record Query Help Window

**Options**

**Query Document**

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**Detail Encumbrance Info**

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**Query Total for all records**

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**Format Display Preferences**

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Detail Transaction Activity Form FGITRND 5.0 (TRNX)
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COA	FY	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Prd	Q	Cmt
B	02		101010	80042	4010	0166GA				S	

Acct	Orgn	Prog	Date	Type	Document	Fld	Amount	D/C	
4010	80042	0166GA	29-APR-2002	JV01	J0970405	YTD	-500.00	-	
4010	80042	0166GA	29-APR-2002	REQP	R0972655	RSV	50.00	+	
4010	80042	0166GA	29-APR-2002	REQP	R0972655	RSV	30.00	+	
4010	80042	0166GA	08-MAR-2002	JV01	J0970336	YTD	-50,000.00	-	
4010	80042	0166GA	08-MAR-2002	JV01	J0970290	YTD	-16,664.43	-	
4010	80042	0166GA	06-MAR-2002	JV01	J0970229	YTD	250.00	+	
4010	80042	0166GA	04-MAR-2002	CNNC	L0100002	YTD	5.00	+	
4010	80042	0166GA	04-MAR-2002	CNNI	L0100002	YTD	-500.00	-	
4010	80042	0166GA	03-JAN-2002	INNI	I0970386	YTD	500.00	+	
4010	80042	0166GA	18-DEC-2001	INNC	I0970385	YTD	-5.00	-	
4010	80042	0166GA	18-DEC-2001	INNC	I0970384	YTD	-5,000.00	-	
4010	80042	0166GA	18-DEC-2001	INNI	I0970382	YTD	40.00	+	
<b>Total:</b>								-71,794.43	-

Press Key Dup Item for document query forms; Count Query for encumbrance detail

Record: 1/? <OSC> <DBG>