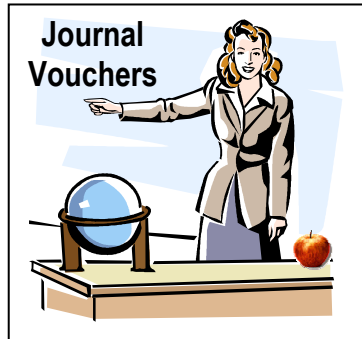


### A Lesson on Journal Vouchers

Accounting Journal Vouchers are used to adjust, correct, or move revenue, expenses, and support from one area to another. (There are also budget journal vouchers, which are not discussed here.)



Journal Voucher data can be input and transmitted from the user to the finance general ledger accounting system in one of three ways: manual keying, interfaces, or uploads.

- A manually keyed journal voucher (JV) is input (keyed) to the Banner system using a special form in Banner Finance. Manual JVs are generally used for one-time entries for adjustments or correction of errors.
- An interface is an “automated” JV. A subsystem (such as the cashier or payroll) transfers information automatically to the Accounting System, using data collected by their system.
- An upload combines features of both the Journal Voucher and the Interface; in that data is physically keyed by an outside department to an Excel spreadsheet. The spreadsheet is then uploaded to the Accounting System. Information passes to the finance system after it has been approved by Accounting Services. Uploads are used for recurring monthly recharges to other departments. Examples would be the Motor Pool and the Mailroom. Uploads may not be used for accounting corrections.

Uploads and Interfaces (and some JVs) are prepared by the area which performs the service and charges the other departments – i.e., payroll, printing, xerox, telephone

services, mail services, etc. These areas have “implied” permission to charge the other departments – that is, the requesting department initially ordered the services, and they understand that they will be billed monthly with no additional authorization. If the department discovers an error, they should work with the department initiating the charge to make corrections.

Other journal vouchers are prepared by a department to move items internally from one budget to another. For example, department A has purchased a computer from their operating budget. They decide later that they would prefer to have the funds come from their equipment budget. They will prepare a JV to move the expense from operating to equipment, it requires no outside permissions.

Some journal vouchers are prepared to offer support to other areas – for example, Department A is sponsoring a speaker that will also benefit Departments X and Y. Departments X and Y have agreed to provide \$200 each to assist with the cost. This Journal Voucher would generally be prepared by the area offering the support, as it is being charged to their budget and requires the signature of a budget authority (while it technically should also have the signature of the department receiving the funds, no one has complained yet about getting money into their accounts.)

Some journal vouchers distribute revenue and/or expenses over a broad range of funds. An example would be Student Fee Distribution, where Student Fiscal Services collects tuition revenue for all Departments, and then distributes the revenue to other areas as mandated by the Legislature. Instead of 14 different deposits for each of the 12,000+ students, there is only one JV done at the end of the quarter which consolidates and distributes all transactions. The JV would be prepared by the area holding the funds to be distributed.

*(continued on next page)*



## Happy St. Patrick's Day!

### Topics This Issue

1. *A Lesson on Journal Vouchers*
2. *Questions and Answers*
2. *Payroll Redistributions*
2. *A Lesson on Journal Vouchers (continued)*



## Questions and Answers

**Question:** I am sorry but I am old and decrepit. I once knew how to print reports under the old Hydra system, but I don't know how to use Job Submission. How can I find out how to print Banner financial reports?

**Answer:** Easy. Go to the Business Services website, and select Help Desk. Scroll down to **References and Resources**, and select **#3** Banner 6.0 Job Submission Guide. You may need to reactivate your Hydra password. If you have any questions, call the Help Desk (x/5890) and George will walk you through the Job Submission screens (Process Submission Control form).

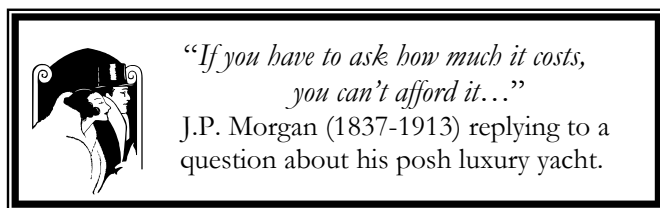
**Question:** I am trying to run Job Submission reports FBBS03 and FBTD03. However, I only want one Activity Code and I keep getting print outs of **all** the Activity Codes. What am I doing wrong?

**Answer:** You are using a Fast Index in the Parameter Values and a separate Activity Code. If you use a Fast Index, then the Parameter Values block ignores your Activity Code specification (unless that Activity Code is part of the Fast Index). If you want to run these reports for just one Activity Code, do not use your Fast Index. Instead, break out the Fund, Organization, and Program and then select one Activity Code.

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### Payroll Redistributions

When it is necessary for a department to reallocate payroll expenses, and to change the funding account for a particular employee's salary, a "Redistribution" form is required by the payroll department. Due to the lengthy and complex process of keying in each redistribution form, please send your redistribution form requests as **early** as possible. If you have any questions, please contact Sheryl Sparling at X/3040.



*"If you have to ask how much it costs,  
you can't afford it..."*  
J.P. Morgan (1837-1913) replying to a  
question about his posh luxury yacht.

*(Continued from first page)*

Other JVs are done to correct errors, where a wrong code is entered, or keyed. Although the correction should be done by the area making the error, these corrections can be done by either area, or by Accounting Services. If Purchasing, Accounts Payable, or Accounting Services makes the error, they will correct it as soon as they receive notification from the department. The department may also make the corrections themselves, if

they prefer. If a department cannot determine who should make the correction, call or email Accounting Services and they will resolve the problem between the departments.

Accounting JVs are not used to correct Payroll problems. Changes to payroll transactions are processed using a "redistribution" form, (go to the HR web and click on Payroll) which transfers the salary and all attached fringe benefits from one accounting code to another. The redistribution method ensures that the HR system and the Accounting systems stay in balance, and that proper historical records are available for faculty, staff, and students. The department wishing the change completes the redistribution form.

### JV Backup Documentation

The documentation behind the JV is as important as the JV itself. It supports the transaction, and tells all parties what is being done.

Journal voucher entries must be adequately explained or supported by adequate substantiating data.

Complete documentation consists of evidence, which supports the transaction on the JV. This can be a memo, a copy of a budget status or transaction detail report from the Banner system, a spreadsheet, or other detailed documents. The numbers on the backup documents must be easily traced to the items on the Journal Voucher. It is suggested that you highlight transactions on the backup which relate to items on the JV.

If a Journal voucher is transferring support dollars to another area, a worksheet must be attached which shows how the transfer was calculated. All support must be visibly tied to the budget status and the Journal Voucher. If an expense is being transferred, use the Budget Status Transaction Detail as backup, as this shows the final price paid for the item. Do not use the encumbrance report, as that would only show the estimate of what was to be paid. (Although they can be the same in some instances, it is not a reliable backup.) An invoice is not always reliable backup, as tax, shipping, and discounts may not appear on the invoice.

Areas processing routine monthly uploads must also provide documentation that supports the upload, or they must indicate on the upload itself that documentation is available in the source office. Permission to retain source documents in the department must be approved by Accounting Services, on a departmental basis. Documents kept in the source office must be available for review by auditors within 24 hours.

When transferring revenue or expense, the items transferred must generally match. That is, if an expense is being transferred for supplies (E111), the JV entry would also use E111 for both the debit and credit. For questions relating to JVs, please call George at the Help Desk (X/5890).