



University of Alaska
Statewide Accounting Manual

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Title: Journal Vouchers

Journal vouchers are prepared to process current accounting entries and corrections for which other means of entry into the financial system are not available, effective or efficient.

General requirements and restrictions:

1. Journal vouchers are prepared on the University of Alaska Journal Voucher form. See the instructions at the end of this procedure for journal voucher form preparation directions. In some cases, electronic feed documents are used as a substitute for journal vouchers. There must be appropriate documentation to support the data in the electronic feed document.
2. Supporting documentation must be attached to the original journal voucher form or the journal voucher must reference an easily identifiable document number on Banner. Documentation should be sufficient for the reviewer to easily determine the intent of the preparer as well as the propriety and accuracy of the transaction. Check with the central campus financial services office responsible for approving journal vouchers for their specific requirements.
3. The full name of the preparer and signature of the approver within the originating department must be present. The preparer should initial beside their name if the form is prepared on a computer. The preparer and approver should not be the same individual. Generally, the approver is the individual who has authority to sign for the originating department, or their supervisor if they are the individual that prepared the entry. A system to identify that the appropriate person has approved the document should be maintained by departments responsible for processing journal vouchers.
4. Prior to entry into the financial system, the journal voucher must be reviewed and approved by the central financial services office designee. The designee forwards approved journal vouchers to data entry staff for entry into the Banner financial system.
5. Additional Coordinating/Authorizing unit signatures must be obtained under the following circumstances. E-mail approvals or faxed copies of the journal voucher with a signature are acceptable approval methods for



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obtaining coordinating/authorizing unit signature and must be attached to the journal voucher form.

- a. Journal vouchers that create entries across MAUs. Note, for specified routine entries of a recurring nature, advance approval or agreement may be arranged between MAUs. Such approval must be in writing and on file in the appropriate office or attached to the journal voucher. The unit preparing the journal voucher should send a copy of the journal voucher to the affected unit.
 - b. Journal vouchers that create entries crossing lines of responsibility within a unit.
 - c. Journal vouchers involving restricted funds must be approved by authorized Grant and Contract office personnel when such a procedure is prescribed by the MAU.
6. Unless approved in advance by the Controller or his/her designee, journal vouchers may not be used for:
- a. Moving reservations, encumbrances or requisitions.
 - b. Circumventing budget control procedures.
 - c. Recording current fund cash receipts.
 1. Exception: Journal vouchers will be used to move incorrectly recorded cash receipts or entries during the accrual cycle.
 - d. Recording current checks or voiding of current checks.
 1. Exception: Voiding and replacement of stale dated checks may need to be accomplished through a journal voucher if the check was issued prior to FY96.
 2. Exception: Voiding and replacement of stale dated payroll checks may need to be accomplished through a journal voucher if the check to be voided or replaced was issued to an employee who is either terminated or inactive without a current budgeted job assignment. The Statewide Office of Human Resources (SWOHR) must approve all journal vouchers of this type.
 3. Exception: Reissuing checks that are cancelled in error must be accomplished through a journal voucher.
 - e. Moving payroll charges. Payroll charges must be moved using a labor redistribution form during the appropriate periods. There may be special situations crossing calendar or fiscal years in which a journal voucher is necessary to make a correction or void a check. Contact SWOHR to determine how to resolve specific issues. The following specific rule codes have been established to process



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transactions using a journal voucher when exceptions have been approved:

1. 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.
2. Journal voucher rule code JPRC has been established to handle the transfer of construction labor from the unexpended plant fund group (fund five) into the unrestricted current funds. 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.
3. 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 Accounting must approve all journal vouchers of this type.
- f. Journal vouchers requiring the use of special journal voucher rule codes described above require departmental and MAU central financial services office approval. If approved at the MAU level then the MAU will forward to Statewide Cost Accounting or Human Resources for approval and processing.

Procedures:

Relevant Individual

1. Prepares journal vouchers in accordance with this procedure and attaches supporting documentation or references Banner document numbers as previously covered under general requirements.
2. Secures coordinating department approval in writing, via e-mail or fax, if necessary.



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3. Forwards journal voucher to department fiscal officer or executive officer for approval.

Department Fiscal Officer or Executive Business Officer

1. Reviews entry for form, propriety and accuracy
2. Approves journal voucher and forwards to campus Financial Services or Business Office for processing.

Central Financial or Support Services Designee

1. Reviews journal voucher and attached backup documentation for propriety, form, and accuracy. This individual should have an overall knowledge of accounting and the Banner system. Note, electronic feed documents may be handled differently from paper forms.
2. Approves journal voucher and forwards to data entry staff for input into financial system, unless journal voucher utilizes special journal voucher rule codes.
3. Journal vouchers utilizing special journal voucher rule codes described previously must be sent to Statewide for approval and processing.

Data Entry Staff

1. Enters journal vouchers, including text from explanation section, into Banner Finance system in a timely manner. The financial system posting process posts completed journal vouchers.
2. Separates two part forms and returns yellow copy to originating department. Copies of processed journal vouchers will not be returned when departments are using computer generated one-part forms.
3. Retains original journal voucher and supporting documentation as outlined in Statewide Accounting Manual procedure P-102.



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Instructions for completing journal voucher form:

All data must be entered in a neat, legible format. The journal voucher form following these instructions is referenced with alpha characters corresponding to these instructions. See Attachment 1.

- A. FY – Write in the Fiscal Year in which the journal voucher should be keyed. This will usually be the current fiscal year. Prior year entry is only allowed during the accrual period as defined in the year-end closing instructions.
- B. Document Number – The system will assign the document number. It will begin with a J and the data processor entering the journal voucher into the system will write the number assigned by the system on the original document.
- C. Date – The physical date the journal voucher is entered onto the system. The data processor will normally use the default date, but journal vouchers entered during the accrual cycle will use 30-JUN-XXXX for the date. The data entry person will note the date used on the journal voucher at time of entry.
- D. Document Total – The sum of all amounts regardless of whether they are debits and/or credits.
- E. Page ___ of ___ - If journal voucher is more than a single page it should be labeled 1 of x, 2 of x, etc.
- F. Coordinating/Authorized By – The coordinating signature or the grant/ contract authorization or reference to attached e-mail message granting approval.
- G. Type – The document type is generally the journal voucher rule code JV01 except for recharge center journal vouchers, electronic feed documents, and corrections to grant and contract receivable accounts which use specifically assigned document rule codes. Rule codes JPAY, JPRC, or JSPC are used for moving payroll charges. See step 3 (e) of the general requirements and restrictions section of this procedure.
- H. Fund – The fund code represents the funding source to be debited or credited.



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- I. Organization – This is the responsible organization code to be debited or credited.
- J. Account – Please review the account lists in appendix A-1 of the Statewide Accounting Manual to select the appropriate account as needed.
- K. Program – The program code should default from the org and should not be entered unless the journal voucher is to correct a program code error. Please highlight or flag this column if a program code correction is needed.
- L. Actv – The activity code should default from the org and should not be entered unless the journal voucher is to correct an activity code error. Please highlight or flag this column if an activity code correction is needed.
- M. Amount – The amount is always positive.
- N. D/C – The debit or credit indicator. This indicator in conjunction with the normal balance of the account controls the sign of the entry.
- O. Description – This field can be up to thirty-four characters in length. Identify the reference document number such as purchase order, call number, direct pay, TA number, invoice number, check number, journal voucher number followed by the specific vendor or employee information (i.e. vendor name or employee's last name, first initial followed by social security number). Put only critical information in this field because this field is the field that will appear in the on-line screens and on reports.
- P. Explanation – This field is keyed in by the data processor as text for the journal voucher. It should include a complete explanation for the entry. The explanation provides critical on-line information utilized through the institution when transactions require research.



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Q. 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 on the system.
2. Prepared by and Date— Full name of the person that prepared the journal voucher and the date it was prepared. Preparer should initial beside their name if form is prepared on a computer.
3. Approved by and Date – Signature of 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. This should not be the same person who prepared the entry.
4. Dept. Name and Phone – Name of department and telephone number.

R. For Business Office Use Only Block

1. Approved by and Date – Signature of the person who is the centralized business office person designated to review the journal voucher and supporting documents for the MAU.

