

UNIVERSITY OF ALASKA
JOURNAL VOUCHER

FY: A Doc.# B Date: C Doc. Total D Page E of E

Coordinating/ Authorized By	Type	Fund 6-all numeric	Org 5-all numeric	Acct 4-all numeric	Prog 6 in length	Activity 6 in length	Amount	Dr/Cr D/C	Description (up to 34 characters in length)
F	G	H	I	J	K	L	M	N	O
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								
	JV01								

Explanation: P

Prepared By: <u> Q-2 </u>	Date: _____
FOR ORIGINATING DEPARTMENT ONLY: <u> Q </u>	Dept Ref. # <u> Q-1 </u>
Approved By: <u> Q-3 </u>	Date: _____
Dept. Name: <u> Q-4 </u>	Phone: _____
_____	_____
_____	_____

FOR BUSINESS OFFICE USE ONLY

Approved By: R-1

Date: _____

UAA Journal Voucher Preparation Guide

These instructions are intended to assist in preparing a JV for fund 1 accounts.

These guidelines do not replace the Statewide instructions

(<http://www.alaska.edu/cost-analysis/journal-vouchers/>)

or

Section A-11 of the Accounting and Administrative Manual

(<http://www.alaska.edu/controller/acct-admin-manual/acct-and-finance/A-11.pdf>).

Before starting the preparation of your JV, gather the following:

- Banner screen shot showing original cost.

or

- If original costs are internal to the University, and not posted in Banner, include a source document. (internal invoice, contract, email defining the costs, etc.)

The following are technical requirements for completing the UAA Journal Voucher form. All data must be entered in a neat, legible format.

Font should be at least 12. All JVs are hand keyed; smaller font is difficult to read.

- 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.
- 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 the system will write the number assigned by the system on the original document.
- C. Date – **Do not write in this field.** The data entry processor will use the entry date and record it on the journal voucher. However, journal vouchers entered during the accrual cycle will use 30-JUN-XX for the date.
- D. Document Total – Total for all pages. The sum of all amounts regardless of whether they are debits and credits. This is a control number to be used by the data entry person to assure all lines have been keyed.
- 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 – This is NOT a comment field. It is for a coordinating signature. These additional signatures are required only as described in the Statewide Accounting Manual; section A-11.5, <http://www.alaska.edu/controller/acct-admin-manual/acct-and-finance/A-11.pdf>.
 - If your department does not have signature authority to debit the fund/org number, a person who has authority will be required to authorize the transfer. An email approving the transfer should be attached to the jv.
 - At UAA, journal vouchers involving restricted, grant, match, and program income funds must be approved by authorized Post Award personnel in the Office of Sponsored Programs. Please check their website to ensure your jv complies with their procedures.
<https://www.uaa.alaska.edu/research/office-sponsored-programs/index.cshhtml>

- G. Type – This document type is generally the rule code JV01.
- H. Fund – This is the fund number to be credited (reimbursed) or debited (charged). When you debit a cost it decreases the fund balance. When you credit a cost it increases the fund balance.
- I. Org – This is the organization code to be debited or credited.
- J. Acct – Please review the account code lists in appendix A-1 of the Statewide Accounting Manual to select the appropriate account codes as needed. Read the full description for the code you are choosing.
<http://www.alaska.edu/controller/acct-admin-manual/account-codes/>.
- K. Program – Do not enter the program code unless the journal voucher is correcting a program code error. Be sure the Explanation field indicates the journal voucher is correcting a program code error.
- L. Activity – **Do not write in this field.** Unless the journal voucher is for a Fund 5 account managed by Facilities Planning and Construction or to correct an activity code error.
- M. Amount – The amount is always positive.
- N. D/C (debit or credit indicator) - The debit or credit indicator field must be entered for each line. Begin with the credit line as this is where the original cost is located.
Hint: unsure of the D/C entry? Expenses normally sit as debit balances, so to decrease/move you need to credit. Revenue sits as a credit balance.
- O. Description – This field is limited to 34-characters (if using the PDF form, it will limit your entry for you). Enter only critical information in this field as this is what will appear in Banner’s on-line screens and on Banner reports. Enter the original document number first, such as ProCard or Travel Card number, TER number, invoice number, or journal voucher number. This is the document number from the Document field in Banner. It will identify what is being transferred on your attached Banner backup and will be a reference number in the fund receiving it.
- P. Explanation – This field is keyed in as text for the journal voucher. It should include a complete justification for the entry. Put all critical information that pertains to this journal voucher. There is no space limitation, please write legibly.
- 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 in Banner.
 2. Prepared by and Date – Legible full name of the person that prepared the journal voucher, the date it was prepared and a signature.
 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. This should not be the same person who prepared the jv.
 4. Dept. Name and Phone – **DO NOT LEAVE BLANK.** Name of department and telephone number of the person who can answer questions about the JV.
- R. For Business Office Use Only Block
- Approved by and Date – Signature of person in the centralized business office or designee to review the journal voucher and supporting documents for the campus.