

Journal Voucher Preparation Guide for UAA Grants & Contracts

These instructions are intended to assist in preparing a JV for restricted, match, and/or program income fund expenses. Costs being transferred to Match funds must meet the same criteria as grant or contract costs, they must be allowable, reasonable, and allocable, as described in OMB Circular A-21.

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 information:

- ✓ Source document of original cost
- ✓ Banner screen shot showing original cost
- ✓ 60-day cost transfer form if the transfer is more than 60 days from the end of the month in which the original charge was incurred

It is best for audit purposes to only transfer the costs for one restricted fund per JV and to limit the number of transfers per page. It is difficult to include sufficient information in the explanation field when transferring more than two or three costs per page, unless they are like transfers with the same explanation for all of them.

It is best not to mix general-fund-to-general-fund transfers in with restricted fund transfers. If there are delays in processing the restricted fund transfers it will hold up your general fund transfers.

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INSTRUCTIONS

UNIVERSITY OF ALASKA
JOURNAL VOUCHER

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|--------------------------------|----------------------|-----------------------|-------------------------|---------------------|----------------------------------|--------|---------------|-----------------------------------|
| FY: <u> A </u> | DOC.# J <u> B </u> | Date <u> C </u> | Doc. Total <u> D </u> | | Page <u> E </u> of <u> </u> | | | |
| Coordinating/ Authorized By | Type | FUND 6-all numeric | ORG 5-all numeric | Acct 4 in length | PROG 6 in length | Amount | Dir/cr D/C | DESCRIPTION 34 Characters Only |

- A** FY: – Enter the current Fiscal Year. The exception would be for transfers of costs during the accrual period in July incurred during the previous fiscal year .
- B** Doc.# – **Do not write in this field.** The system will assign the document number. The person who enters the journal voucher in Banner will enter the number assigned by the system.
- C** Date: – **Do not write in this field.** This is the date the journal voucher is entered in Banner. The person who enters the journal voucher in Banner will fill in the date.
- D** Doc. Total – The sum of all amounts regardless of whether they are debits or credits. This is a control number to be used by the data entry person to assure all lines have been keyed. If you are using the electronic document from the G&C website it will auto-calculate.
- E** Page ___ of ___ – Indicate the page number in the first space, the number of pages in the second, even if it is only a single page. That way it will be apparent there are no additional or missing pages.

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|--------------------------------|---------------------------|------------------------|----------------------------------|------|-----------------------------------|--------|---------------|-------------|
| FY: <u> 11 </u> | DOC.# J <u> </u> | Date <u> </u> | Doc. Total <u> \$1,098.00 </u> | | Page <u> 1 </u> of <u> 1 </u> | | | |
| Coordinating/ Authorized By | Type | FUND | ORG | Acct | PROG | Amount | Dir/cr D/C | DESCRIPTION |

| Coordinating/ Authorized By | Type | FUND 6-all numeric | ORG 5-all numeric | Acct 4 in length | PROG 6 in length | Amount | Dr/Cr D/C | DESCRIPTION 34 Characters Only |
|--------------------------------|-----------|-----------------------|----------------------|---------------------|---------------------|--------|--------------|-----------------------------------|
| F | G JV01 | H | I | J | K | L | M | N |
| | JV01 | | | | | | | |

- F** Coordinating/Authorized By – This is **NOT** a comment field. It is for a coordinating signature or for the grant/contract authorization. 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>. Briefly:
- > At UAA, journal vouchers involving restricted, match, and program income funds must be approved by authorized Grants and Contracts office personnel.
 - > Journal vouchers that create entries crossing lines of responsibility require a coordinating signature. If your department does not have signature authority to use the fund number, a person who has authority will be required to sign this field.
 - > Journal vouchers creating entries across MAUs require coordination of signatures (email authorization is acceptable in this case. Attach email as backup.)
- G** Type – The document type is generally the rule code JV01. If you are planning to use a different document type, please contact GCS first to see if it will be allowable.
- 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. This does not apply to revenue accounts which are positive amounts that have reversed credit or debit.
- I** ORG – This is the organization code to be debited or credited. Enter a query on Banner screen FTMFUND to determine the default organization code to use. Use the default org number unless it is what you are correcting, as in an org/fund mismatch. If you do not use the default org number you may create a fund/org mismatch.
- 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. <http://www.alaska.edu/controller/acct-admin-manual/account-codes/>. **Make sure that the account code is appropriate for a restricted or matching fund.** Read the full description for the code you are choosing. It will indicate if it is not to be used with restricted or matching funds.
- K** PROG – 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** 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, the document total will not calculate. If you are splitting or prorating an amount, describe (in the Explanation field) the reason why and how you arrived at the prorated amounts.
- M** Dr/Cr or 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? Query the account code on FTMACCT for the normal balance. If you are removing an amount/expense, it should be the opposite.*

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|--|------|--------|-------|------|--|-------|---|------------------------------------|
| | JV01 | | | | | | | |
| | JV01 | 212345 | 12345 | 4010 | | 89.00 | C | QP123458 ENCOUNTER COMMUNICATIO |
| | JV01 | 212345 | 12345 | 3445 | | 89.00 | D | QP123458 Encounter Comm Audio Conf |

| Coordinating/ Authorized By | Type | FUND 6-all numeric | ORG 5-all numeric | Acct 4 in length | PROG 6 in length | Amount | Dr/Cr D/C | DESCRIPTION 34 Characters Only |
|--------------------------------|-----------|-----------------------|----------------------|---------------------|---------------------|--------|--------------|-----------------------------------|
| F | G JV01 | H | I | J | K | L | M | N |

N DESCRIPTION – This field is limited to 34-characters (if using the PDF form from the G&C website, it will limit your entry for you), any information in excess of that quantity will not be entered when the JV is keyed. Enter only critical information in this field as this is what will appear in Banner’s on-line screens and on 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.

The Description line of the fund you are crediting/reimbursing should start with the original document number. Remaining characters should include the critical information from the original description (abbreviate if necessary).

The Description line of the fund you are debiting/charging should have the following information provided (abbreviate when necessary):

All descriptions should start with the original document number. If the following formats require more than 34 characters, include the additional information in the Explanation field.

TER (cost): TER#, traveler’s last name, departure date; destination if there is room.

Travel card: QT#, TA#, airline, traveler’s last name; departure date XX/XX/XX if there is room.

ProCard: QP#, vendor, brief description of purchase

Direct Pay/ Check/Invoice: I0# or F0#, Encumbrance number if direct pay, PO# if invoice, etc.

Student Payments: Doc#, student’s last name, period of payt. (monthly, semester, scholarships, etc.)

JV: JV#, description of original charge/type of cost, date of service

- **NOTE :** If you are transferring costs charged by a campus recharge center, i.e. printing, long distance, work orders, please include the dates of service. The cost must fall within the budget period of the grant.

| | | | | | | | | |
|----|--------|-------|------|--|--|--------|---|------------------------------------|
| 01 | 104110 | 12345 | 2010 | | | 260.00 | C | QT012345 TA123456 AKAir Smith 10/2 |
| 01 | 212345 | 12345 | 2021 | | | 260.00 | D | QT012345 TA123456 AKAir Smith 10/2 |

| | | | | | | | | |
|----|--------|-------|------|--|--|--------|---|---------------------------------|
| 01 | 104110 | 12345 | 4010 | | | 260.00 | C | QP123457 Natl ABCD Organization |
| 01 | 212345 | 12345 | 3510 | | | 260.00 | D | QP123457 Natl ABCD Org, Ad fee |

| | | | | | | | | |
|----|--------|-------|------|--|--|--------|---|------------------------------------|
| 01 | 104110 | 12345 | 3018 | | | 127.50 | C | J0123458 ABCD Summer Bridge 1234-4 |
| 01 | 212345 | 12345 | 3018 | | | 127.50 | D | J0123458 ABCD Summer Bridge Cateri |

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|---------------------------------------------------|-------------------------------------------------|
| Explanation: O | |
| | |
| | |
| FOR ORIGINATING DEPT ONLY | For Business Office Use Only |
| Dept. Ref. # P-1 | Approved by: Q |
| Prepared By: P-2 | Date: _____ |
| Approved By: P-3 | Date: _____ |
| Dept. Name: P-4 | Phone: _____ |

O Explanation – This field is keyed as document text in Banner. For restricted, match, and program income funds it should include a complete justification for the transfer. There is no space limitation, but please be as brief as possible (this information is hand keyed) but fully explain the following:

1. Why wasn't the fund charged when the cost was incurred?
2. Describe the cost. Do not use the account code description, i.e. scientific supplies. The code already provides that information. Describe what kind of supplies were purchased, i.e. chemicals for lab.
3. What justifies it as a direct cost to the project? How does it benefit the program/project?
4. If the cost is being prorated, explain how the amounts were calculated and justify the allocation.

P Originating Department Block – signature section.

1. Dept. Ref # – This number is for your use only, for tracking or reference. This field is not keyed or reflected anywhere in Banner.
2. Prepared by and Date – Enter the full name of the person that prepared the journal voucher and the date it was prepared.
3. Approved by and Date – The approver must have signature authority on the restricted or match fund per the signature card. This should not be the same person who prepared the JV.
 - NOTE : The approver is responsible for confirming the document is prepared correctly and the costs are in compliance with the funding source used.
 - Please use FTMFUND to confirm the org number is correct. Using the wrong org number will cause an org/fund mismatch in Banner.
 - Check FRAGRNT for the budget period. The cost must have been initiated within the budget period of the grant. Any costs incurred after the end date of the grant will require an explanation for why they are allowable. Agency approval is required for transfer of pre-award costs unless Expanded Authority has been granted.
 - Review FRIGITD for budget availability.
 - Use the award and proposal documents to determine the appropriateness and allocation of the expense.
4. Dept. Name and Phone – Department responsible for the project. Name and telephone number of the person who can answer questions about the JV.

| | |
|------------------------------|------------|
| For Business Office Use Only | |
| Approved by: | Q _____ |
| | Date _____ |

Q For Business Office Use Only Block

Approved by and Date – For grants and contracts a Grants Coordinator reviews the JV and forwards it to the Director for final approval.

NOTE :

1. If the JV has been approved it is emailed to Budget & Finance for entry. JVs are not entered by GCS unless there is a deadline for billing, or a cost overrun or disallowed cost is involved.
2. If a JV is not approved a Coordinator will notify you. They may request additional information or return the JV for revision.
3. GCS keeps copies of all JVs processed by GCS. Please refer to the Accounting and Administrative Manual, section A-12 for the retention schedule for journal vouchers.
<http://www.alaska.edu/controller/acct-admin-manual/acct-and-finance/A-12.pdf>
4. If you do not see the transfer in Banner within a reasonable amount of time, and you have not been notified by a coordinator that more information is needed or the JV was denied, please direct your questions regarding processing first to Budget & Finance. They enter most JVs in Banner.

REQUIRED BACKUP (No exceptions)

- Banner screen shot of where the original cost(s) reside(s). Q-Menu transaction detail report can be substituted.
- If the transfer is more than 60 days after the end of the month in which the cost was incurred, a 60-day Cost Transfer form is required with all signatures.

JV ROUTING AT GRANTS AND CONTRACTS

All JVs are stamped with a received date the day they are delivered to GCS. They are first routed to a Grants Coordinator for review. When providing information on the JV, assume the person reviewing the document is not familiar with your project/program. Although your department may have an assigned coordinator, they may not be the one reviewing your JV. The explanation section should be clearly written so the reviewing coordinator can reasonably understand what the costs are for and the appropriateness of the cost transfer. If you have emails regarding/supporting the transfer, please include them with your backup documents.

After a Coordinator has reviewed the JV and determined that all necessary documentation has been provided, it is forwarded to the Director for approval.

It is best for audit purposes to only transfer the costs for one restricted fund per JV. It is difficult to include sufficient information in the explanation field when describing more than one type of transfer.

Please do not mix general-fund-to-general-fund transfers in with restricted fund transfers. If there are delays in processing the restricted fund transfers it will hold up your general fund transfers.