Session Objectives

At the end of this training session, you will be able to:

- Create a journal entry
- Create an interdepartmental charge
- Copy an entry
- Reverse an entry
- Run the In Progress report for your transactions
FOAP Elements

- **Fund (F)** – Identifies source of funds
  - 1xxx for operating, 3xxx for research grants
- **Organization (O)** – Identifies faculty or department
- **Account (A)** – What money as spent on or generated revenue
  - 7xxx for expenses, 5xxx for revenue
- **Program (P)** – Classifies Revenue or Expense
  - 0000 for Rev, 1xxx(operating) or 2xxx(grants)

What is a Journal Voucher?

- A procedure for transferring revenue/expenditures between FOAP(AL) elements
- Journal Vouchers are used for:
  - Journal Entries – Corrections/adjustments to FOAP(AL) elements
  - Interdepartmental Charges – Sale of goods or services from one dept. to another
When do I use a Journal Entry?

- Journal entries should be done whenever a correction/adjustment is required on your FOAP(AL)
  - An expenditure was coded to the wrong Account
    - Use JE15 to correct
  - Revenue/expenditure coded to incorrect Fund
    - Use JE16 to correct

Identifying a Journal Entry

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Nov-2012 Month Actual</th>
<th>Nov-2012 YTD Actual</th>
<th>OVS Commitments</th>
<th>YTD Total Activity</th>
<th>YTD Fiscal Budget</th>
<th>Budget Variance</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Travel</td>
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<td></td>
<td></td>
<td></td>
<td></td>
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<td>700201</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<td>1,500.00</td>
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<td>Other Travel - Domestic Admin</td>
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<td>100.00</td>
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<td>0.00</td>
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<td>500.00</td>
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<td>Meals/Per Diem - Domestic Admin</td>
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<td>0.00</td>
<td>150.00</td>
<td>150.00</td>
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<td>700205</td>
<td>Conference Registration Admin</td>
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<td>40.92</td>
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<td>40.92</td>
<td>0.00</td>
<td>40.92</td>
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<td>2,355.00</td>
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<td>Printing and Duplicating</td>
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<tr>
<td>704001</td>
<td>Printing</td>
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<td>732.68</td>
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<td>-382.68</td>
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<td>0.00</td>
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<tr>
<td>704102</td>
<td>Photocopy rental</td>
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<td>-1,455.78</td>
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<tr>
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<td>Subtotal</td>
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<td>-2,462.58</td>
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<tr>
<td>Materials and Supplies</td>
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<td></td>
<td></td>
<td></td>
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<tr>
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<td>Stationery</td>
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<td>Office Equipment - Under $2500</td>
<td>332.31</td>
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<td>379.23</td>
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<td>Paper</td>
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<td>885.01</td>
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<td>Other Materials &amp; Supplies</td>
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<td>Subtotal</td>
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<td>0.00</td>
<td>3,050.59</td>
<td>4,590.00</td>
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</tbody>
</table>

JVs

BTs
Journal Types

- In Banner, journal entries & ID charges are entered on a journal voucher form
  - FGAJVCQ
  - FGAJVCD
  - FGAJVCM
- Each record of a journal voucher (JV) requires a journal type
  - A rule class for the accounting entry
- There are specific “rules” associated with each journal type

Journal Entry Rule Codes

<table>
<thead>
<tr>
<th>Rule Code</th>
<th>Description</th>
<th>Journal Entry Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>JE15</td>
<td>Used for intrafund transactions</td>
<td>DR 110000-333100-706001-1100</td>
</tr>
<tr>
<td></td>
<td>when processing transfers within</td>
<td>CR 110000-333100-706003-1100</td>
</tr>
<tr>
<td></td>
<td>the same fund</td>
<td></td>
</tr>
<tr>
<td>JE16</td>
<td>Used for interfund transactions</td>
<td>DR 110000-333100-706001-1100</td>
</tr>
<tr>
<td></td>
<td>when processing transfers between</td>
<td>CR 121996-333100-706003-1100</td>
</tr>
<tr>
<td></td>
<td>funds</td>
<td></td>
</tr>
</tbody>
</table>
Debit or Credits?

**Expenditures**
- If increasing an amount – **Debit**
- If decreasing an amount – **Credit**

**Revenue**
- If increasing an amount – **Credit**
- If decreasing an amount – **Debit**

Restrictions

- Security rules
- Capital Acquisition (> $2,500)
  Account codes begin with **726**
- Land Building Acquisitions and Improvements
  Account codes begin with **730**
- Salary, Benefits and Pay Levy Accounts
  Begin with **6** (Completed in JUMP)
- Journal Voucher *Quick* Form
  - Most popular journal voucher form
  - Multiple screens to navigate

- Journal Voucher *Detail* Form
  - Provides additional reference field visible in FAST Reporting
  - Multiple screens to navigate
  - Different view/navigation from the Quick form
Journal Voucher Mass Entry Form
- Single screen to navigate and view information
- Ability to enter default values such as description, journal type and bank code
- Single screen to navigate
- Different view/navigation from the Quick form

Journal Voucher Exercises

- FGAJVCQ – Exercise #1

- FGAJVCD - Exercise #2

- FGAJVCM – Exercise #3
Backup should answer all these questions
- **Amount** request transferred
- **Approval** from signing authority that is being debited
- Reasoning **why** Entry to be done

This is the **minimum** standard

**Invoice/Purchase Order Expense backup**

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**When do I use an ID Charge?**

- **ID Charge** = Interdepartmental Charge
- Use when you need to charge another unit within the University for goods or services that is credited as revenue to your unit.
- Different IDC types used depending on which type of transaction is required.
**ID Charge Rule Codes**

ID1D  used for debits to Account type 70 (expenditures)

ID1C  used for credits to Account type 5D (Internal Sales & Service)

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**More about Internal Sales and Services**

- Internal Sales and Services are within the 5D account hierarchy:
  - 53000x Internal Sales Income
  - 53100x Internal Rental Income
  - 53200x Internal Fee for Service
  - 53300x Internal Rec Services Income
  - 53450x Internal Other Income
  - 53470x Internal Courses Conferences Workshops
  - And others…
IDC & Other Exercises

- FGAJVCQ – Exercise # 4 & 5
- Copy a JE/IDC – Exercise #6
- Reverse a JE/IDC – Exercise #7

JE & ID Charge Queries

- FGIDOCR
  - Allows you to view the document once it’s been completed
- Document Query
  - FAST Reporting option
  - View the document the day after it’s been “posted” in Banner
JE & ID Charge Queries

- FGIJVCD
  - List of suspended / in progress documents
  - Query on date, amount, description or Doc # fields

Query Exercises

- FGIDOCR – Exercise #8
- FGIJVCD – Exercise #9
Questions

Assistance

- **Need additional support?**
  - **Aurora Finance Customer Service Desk** for system support at 204-480-1001 or aurora_finance@umanitoba.ca
  - **Budget and Research Accounting** - accountant listing at http://umanitoba.ca/admin/financial_services/budgrant/
  - **Guides, Manual & eLearns** available on the Aurora Finance page
    - Visit the Aurora Finance website Training & Resources Hub http://umanitoba.ca/computing/renewal/aurora/finance/index.html
  - **ASK Aurora! Sessions**
  - **Subscribe to our client mailing list to stay up to date!** http://umanitoba.ca/computing/renewal/aurora/finance/subscribe_to_list.html
Additional Training

- **Banner & FAST Training**
  - Introduction to Aurora Finance
  - Aurora For Researchers
  - BANNER Navigation Fundamentals
  - Journal Entries & Interdepartmental Charges (JE’s & IDC’s)
  - Advanced FAST
  - External Invoicing (FAST A/R)
  - Budget Transfers

- **Concur**
  - Travel and Expense Management

- **EPIC**
  - Introduction to EPIC
  - EPIC – After the Order
  - EPIC Contracts

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Thank you!