In this session we will look at:

- What is a Journal Voucher
- When to use a Journal Entry and an Interdepartmental Charge
- Security Rules
- Journal Voucher Pages
Session Objectives

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

▪ Create a Journal Entry
▪ Create an Interdepartmental Charge
▪ Copy and Reverse a Journal Voucher
▪ View In Progress Journal Vouchers

Journal Vouchers

What is a Journal Voucher?

▪ A procedure for transferring revenue/expenditures between FOAP(AL) elements

▪ Journal Vouchers are used for:
  o Journal Entries – Corrections/adjustments to FOAP(AL) elements
  o Interdepartmental Charges – Sale of goods or services from one dept. to another
FOAP(AL) Elements

What FOAP(AL) elements are required?

<table>
<thead>
<tr>
<th>Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund</td>
<td>Identifies source of funds</td>
</tr>
<tr>
<td></td>
<td>E.g. 1xxxx for operating, 3xxxxxx for research grants</td>
</tr>
<tr>
<td>Organization</td>
<td>Identifies faculty or department</td>
</tr>
<tr>
<td>Account</td>
<td>What money as spent on or generated revenue</td>
</tr>
<tr>
<td></td>
<td>E.g. 7xxx for expenses, 5xxx for revenue</td>
</tr>
<tr>
<td>Program</td>
<td>Classifies Revenue or Expense</td>
</tr>
<tr>
<td></td>
<td>E.g. 0000 for Rev, 1xxx for operating or 2xxx for grants</td>
</tr>
<tr>
<td>Optional</td>
<td></td>
</tr>
<tr>
<td>Activity</td>
<td>Used to define unique activities.</td>
</tr>
<tr>
<td></td>
<td>E.g. Campus Beautification Day, Emergency Preparedness</td>
</tr>
<tr>
<td>Location</td>
<td>Primarily used but not limited to Fixed Assets</td>
</tr>
</tbody>
</table>

Journal Entry

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
  - Revenue/expenditure coded to incorrect Fund
- Each record requires a journal type
  - A rule class for the accounting entry
**Journal Entry Rule Codes**

**JE15**
- Used for **intra**fund transactions
  - when processing transfers within the **same** fund
  - DR 110000-333100-706001-1100
  - CR 110000-333100-706003-1100

**JE16**
- Used for **inter**fund transactions
  - when processing transfers **between** funds
  - DR 110000-333100-706001-1100
  - CR 121996-333100-706003-1100

**Identifying a Journal Entry**

<table>
<thead>
<tr>
<th>Account</th>
<th>Nov-2019 Actual</th>
<th>Nov-2019 YTD Actual</th>
<th>G/L Commitments</th>
<th>YTD Total Activities</th>
<th>YTD Fiscal Budget</th>
<th>Budget Available</th>
<th>Budget Var/_reporting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel &amp; Conferences</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>700607 Travel - Budget</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>40,500.00</td>
<td>40,500.00</td>
<td>100%</td>
</tr>
<tr>
<td>713002 Airfare - Domestic</td>
<td>3,250.17</td>
<td>10,295.65</td>
<td>0.00</td>
<td>10,295.65</td>
<td>0.00</td>
<td>-10,295.65</td>
<td>U</td>
</tr>
<tr>
<td>713002 Airfare - Foreign</td>
<td>0.00</td>
<td>12,095.61</td>
<td>0.00</td>
<td>12,095.61</td>
<td>0.00</td>
<td>-12,095.61</td>
<td>U</td>
</tr>
<tr>
<td>713002 Accom - Domestic (Excl Local)</td>
<td>0.00</td>
<td>12,683.68</td>
<td>0.00</td>
<td>12,683.68</td>
<td>0.00</td>
<td>-12,683.68</td>
<td>U</td>
</tr>
<tr>
<td>713002 Accom - Foreign</td>
<td>0.00</td>
<td>1,104.90</td>
<td>0.00</td>
<td>1,104.90</td>
<td>0.00</td>
<td>-1,104.90</td>
<td>U</td>
</tr>
<tr>
<td>713002 Hotel/PDex - Domestic (Excl)</td>
<td>0.00</td>
<td>2,120.54</td>
<td>0.00</td>
<td>2,120.54</td>
<td>0.00</td>
<td>-2,120.54</td>
<td>U</td>
</tr>
<tr>
<td>713002 Hotel/PDex - Foreign</td>
<td>0.00</td>
<td>180.00</td>
<td>0.00</td>
<td>180.00</td>
<td>0.00</td>
<td>-180.00</td>
<td>U</td>
</tr>
<tr>
<td>713002 Meals/Reception - Domestic (Excl)</td>
<td>0.00</td>
<td>250.54</td>
<td>0.00</td>
<td>250.54</td>
<td>0.00</td>
<td>-250.54</td>
<td>U</td>
</tr>
<tr>
<td>713002 Meals/Reception - Foreign</td>
<td>0.00</td>
<td>24.48</td>
<td>0.00</td>
<td>24.48</td>
<td>0.00</td>
<td>-24.48</td>
<td>U</td>
</tr>
<tr>
<td>713002 Meals/Reception - Hospitality</td>
<td>0.00</td>
<td>117.32</td>
<td>0.00</td>
<td>117.32</td>
<td>0.00</td>
<td>-117.32</td>
<td>U</td>
</tr>
<tr>
<td>713400 Hireage - Local (Winnipeg)</td>
<td>30.48</td>
<td>286.88</td>
<td>0.00</td>
<td>286.88</td>
<td>0.00</td>
<td>-286.88</td>
<td>U</td>
</tr>
<tr>
<td>713500 Parking - Local (Winnipeg)</td>
<td>7.32</td>
<td>31.49</td>
<td>0.00</td>
<td>31.49</td>
<td>0.00</td>
<td>-31.49</td>
<td>U</td>
</tr>
<tr>
<td>713701 Conf Regist - Domestic (Excl)</td>
<td>2,179.85</td>
<td>4,372.84</td>
<td>0.00</td>
<td>4,372.84</td>
<td>0.00</td>
<td>-4,372.84</td>
<td>U</td>
</tr>
<tr>
<td>713702 Conf Regist - Foreign</td>
<td>0.00</td>
<td>0.00</td>
<td>229.33</td>
<td>229.33</td>
<td>0.00</td>
<td>-229.33</td>
<td>U</td>
</tr>
<tr>
<td>713900 Travel - Local (Winnipeg)</td>
<td>0.00</td>
<td>188.85</td>
<td>0.00</td>
<td>188.85</td>
<td>0.00</td>
<td>-188.85</td>
<td>U</td>
</tr>
<tr>
<td>713901 Travel - Domestic (Excl Local)</td>
<td>0.00</td>
<td>1,347.62</td>
<td>0.00</td>
<td>1,347.62</td>
<td>0.00</td>
<td>-1,347.62</td>
<td>U</td>
</tr>
<tr>
<td>713902 Travel - Foreign</td>
<td>0.00</td>
<td>529.37</td>
<td>0.00</td>
<td>529.37</td>
<td>0.00</td>
<td>-529.37</td>
<td>U</td>
</tr>
<tr>
<td>713900 Misc Travel - Local (Winnipeg)</td>
<td>0.00</td>
<td>519.32</td>
<td>0.00</td>
<td>519.32</td>
<td>0.00</td>
<td>-519.32</td>
<td>U</td>
</tr>
<tr>
<td>713901 Misc Travel - Domestic (Excl Local)</td>
<td>512.95</td>
<td>657.63</td>
<td>0.00</td>
<td>657.63</td>
<td>0.00</td>
<td>-657.63</td>
<td>U</td>
</tr>
<tr>
<td>713902 Misc Travel - Foreign</td>
<td>0.00</td>
<td>110.58</td>
<td>0.00</td>
<td>110.58</td>
<td>0.00</td>
<td>-110.58</td>
<td>U</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5,946.82</strong></td>
<td><strong>47,274.86</strong></td>
<td><strong>229.33</strong></td>
<td><strong>47,403.33</strong></td>
<td><strong>47,686.00</strong></td>
<td><strong>-4,983.63</strong></td>
<td>11.5%</td>
</tr>
</tbody>
</table>

**Materials, Supplies and Services**

<table>
<thead>
<tr>
<th>Account</th>
<th>Nov-2019 Actual</th>
<th>Nov-2019 YTD Actual</th>
<th>G/L Commitments</th>
<th>YTD Total Activities</th>
<th>YTD Fiscal Budget</th>
<th>Budget Available</th>
<th>Budget Var/_reporting</th>
</tr>
</thead>
<tbody>
<tr>
<td>704001 Printing</td>
<td>0.00</td>
<td>6,149.33</td>
<td>0.00</td>
<td>6,149.33</td>
<td>0.00</td>
<td>-6,149.33</td>
<td>U</td>
</tr>
<tr>
<td>704010 Copying</td>
<td>0.00</td>
<td>709.05</td>
<td>0.00</td>
<td>709.05</td>
<td>0.00</td>
<td>-709.05</td>
<td>U</td>
</tr>
<tr>
<td>704010 Photocopy Maintenance Char</td>
<td>2,505.93</td>
<td>2,505.93</td>
<td>0.00</td>
<td>2,505.93</td>
<td>0.00</td>
<td>-2,505.93</td>
<td>U</td>
</tr>
<tr>
<td>704010 Printing and DuplKicking - Excl</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>33,500.00</td>
<td>100%</td>
</tr>
<tr>
<td>704010 Stationary</td>
<td>0.00</td>
<td>16.60</td>
<td>0.00</td>
<td>16.60</td>
<td>0.00</td>
<td>-16.60</td>
<td>U</td>
</tr>
<tr>
<td>706002 Timer and Ink</td>
<td>0.00</td>
<td>105.54</td>
<td>0.00</td>
<td>105.54</td>
<td>0.00</td>
<td>-105.54</td>
<td>U</td>
</tr>
<tr>
<td>706003 Office Consumables</td>
<td>3,611.62</td>
<td>8,895.51</td>
<td>0.00</td>
<td>8,895.51</td>
<td>0.00</td>
<td>-8,895.51</td>
<td>U</td>
</tr>
<tr>
<td>706004 Office Furnishings - Under $3</td>
<td>0.00</td>
<td>4,472.74</td>
<td>0.00</td>
<td>4,472.74</td>
<td>0.00</td>
<td>-4,472.74</td>
<td>U</td>
</tr>
<tr>
<td>706004 Office Equipment - Under $3</td>
<td>9,000.00</td>
<td>7,047.10</td>
<td>16,660.83</td>
<td>16,660.83</td>
<td></td>
<td>-16,660.83</td>
<td>U</td>
</tr>
</tbody>
</table>

**JVs**

**BTs**
In Banner, journal entries & ID charges are entered on a journal voucher page:
- FGAJVCQ
- FGAJVCD
- FGAJVCM

Debit or Credits?

Each record is either a Debit or Credit:

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**
  - Gain access by completing the Aurora Finance Systems Access form

- **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)

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FGAJVCQ

- **Journal Voucher Quick Page**
  - Most popular journal voucher page
  - Multiple screens to navigate
  - Displays titles of the chart of account elements used in the entries
- **Journal Voucher Detail Page**
  - Provides additional document reference field visible in FAST Reporting
  - Multiple screens to navigate
  - Different view/navigation from the Quick page
  - Does not display titles of chart of account elements

- **Journal Voucher Mass Entry Page**
  - Single screen to navigate and view information
  - Ability to enter default values such as description, journal type and bank code
Journal Entry Exercises

- FGAJVCQ – Exercise #1
- FGAJVCMD - Exercise #2
- FGAJVCMM – Exercise #3

Journal Entry BACKUP

- Backup should answer all these questions
  - Amount request transferred
  - Approval from financial authority that is being debited
  - Reasoning why Entry to be done
- This is the minimum standard
- Invoice/Purchase Order Expense backup
Interdepartmental Charge

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 ID charge types used depending on which type of transaction is required.
- Use when you need to charge a research project for a service your unit provided

ID Charge Rule Codes

ID1D used for debits to Account type 70 (expenditures)

ID1C used for credits to Account type 5D (Internal Sales & Service)
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
Query a completed Journal Voucher in two ways:

- **Banner**
  - FGIDOCR
    - Allows you to view the document once it’s been completed
- **FAST Reporting**
  - Document Type Query
    - View the document the day after it’s been “posted” in Banner

Retrieve incomplete journal vouchers:

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

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

Summary

- Journal Entries are to make corrections or adjustments
- ID Charges are to charge another unit within the University for goods or services
- There are 3 journal voucher pages that can be used:
  - FGAJVCQ, FGAJVCD, and FGAJVCM
- Aurora Finance Systems Access form must be completed and submitted in order to gain access to create journal vouchers
Questions

Assistance

- Need additional support?
  - Aurora Finance Customer Service Desk for system support at 204-480-1001 or aurora_finance@umanitoba.ca
  - 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

How many certificates can you achieve?

Thank you!