



Journal Entries & ID Charges



AURORA
Finance


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Agenda

- 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

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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

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Journal Vouchers

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

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FOAP(AL) Elements

What FOAP(AL) elements are required?

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

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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

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Journal Entry Rule Codes

Used for intrafund transactions

JE15

- when processing transfers within the same fund

DR 110000-333100-706001-1100
CR 110000-333100-706003-1100

Used for interfund transactions

JE16

- when processing transfers between funds

DR 110000-333100-706001-1100
CR 121996-333100-706003-1100

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Identifying a Journal Entry

Acct	Title	Nov-2019 Month Actual	Nov-2019 YTD Actual	O/S Commitments	YTD Total Activity	YTD Fiscal Budget	Budget Available	Budget Fav/Unfav
Travel & Conferences								
700BGT	Travel - Budget	0.00	0.00	0.00	0.00	40,500.00	40,500.00	100% F
701BGT	Hospitality - Budget	0.00	0.00	0.00	0.00	2,200.00	2,200.00	100% F
713001	Airfare - Domestic	3,250.37	10,295.65	0.00	10,295.65	0.00	-10,295.65	U
713002	Airfare - Foreign	0.00	12,009.31	0.00	12,009.31	0.00	-12,009.31	U
713101	Accom - Domestic (Excl Local)	0.00	12,683.68	0.00	12,683.68	0.00	-12,683.68	U
713102	Accom - Foreign	0.00	1,304.90	0.00	1,304.90	0.00	-1,304.90	U
713201	Meals/PDiem - Domestic (Excl...	0.00	2,133.54	0.00	2,133.54	0.00	-2,133.54	U
713202	Meals/PDiem - Foreign	0.00	180.00	0.00	180.00	0.00	-180.00	U
713301	Meals/receipts - Domestic (Ex...	0.00	290.54	0.00	290.54	0.00	-290.54	U
713302	Meals/receipts - Foreign	0.00	24.48	0.00	24.48	0.00	-24.48	U
713313	Meals/Receipts - Hospitality	0.00	117.32	0.00	117.32	0.00	-117.32	U
713400	Mileage - Local (Winnipeg)	30.48	286.88	0.00	286.88	0.00	-286.88	U
713500	Parking - Local (Winnipeg)	7.32	321.49	0.00	321.49	0.00	-321.49	U
713701	Conf Registr - Domestic (Excl...	2,129.80	4,372.84	0.00	4,372.84	0.00	-4,372.84	U
713702	Conf Registr - Foreign	0.00	0.00	229.33	229.33	0.00	-229.33	U
713800	Taxis - Local (Winnipeg)	0.00	188.85	0.00	188.85	0.00	-188.85	U
713801	Taxis - Domestic (Excl Local)	0.00	1,347.62	0.00	1,347.62	0.00	-1,347.62	U
713802	Taxis - Foreign	0.00	529.37	0.00	529.37	0.00	-529.37	U
713900	Misc Travel - Local (Winnipeg)	0.00	519.32	0.00	519.32	0.00	-519.32	U
713901	Misc Travel - Domestic (Excl L...	531.95	657.63	0.00	657.63	0.00	-657.63	U
713902	Misc Travel - Foreign	0.00	110.58	0.00	110.58	0.00	-110.58	U
	Subtotal	5,949.92	47,374.00	229.33	47,603.33	42,700.00	-4,903.33	11.5% U
Materials, Supplies and Services								
704001	Printing	0.00	6,673.45	1,476.38	8,149.83	0.00	-8,149.83	U
704101	Copying	0.00	0.00	709.05	709.05	0.00	-709.05	U
704103	Photocopier Maintenance Char...	0.00	2,505.93	0.00	2,505.93	0.00	-2,505.93	U
704BGT	Printing and Duplicating - Bud...	0.00	0.00	0.00	0.00	33,500.00	33,500.00	100% F
706001	Stationery	0.00	0.00	0.00	18.90	0.00	-18.90	U
706002	Toner and Ink	0.00	0.00	0.00	105.54	0.00	-105.54	U
706003	Office Consumables	1,476.38	5,249.99	3,611.62	8,895.51	0.00	-8,895.51	U
706004	Office Furnishings - Under \$2...	0.00	4,472.71	4,472.71	4,558.03	0.00	-4,558.03	U
706005	Office Equipment - Under \$25...	0.00	9,660.83	7,047.10	16,660.83	0.00	-16,660.83	U

JVs

BTs


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Journal Vouchers

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

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Debit or Credits?

Each record is either a Debit or Credit:

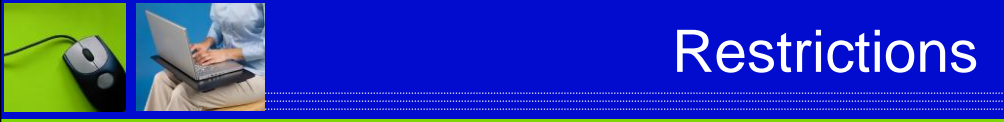
Expenditures

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

Revenue

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

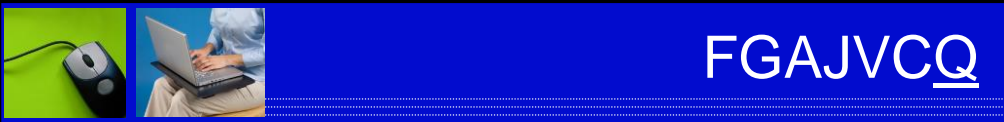
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Restrictions

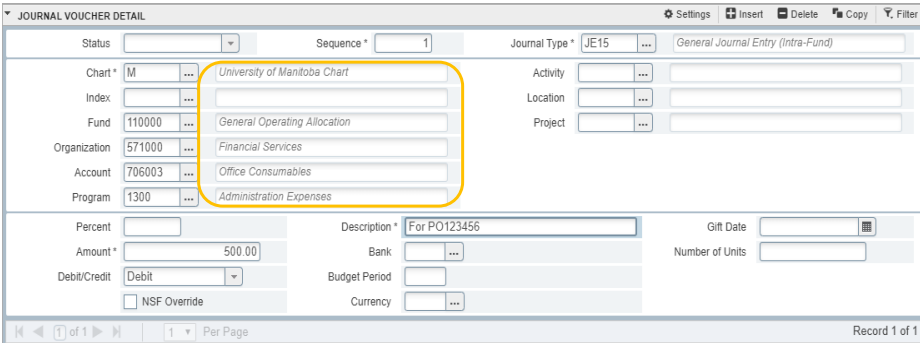
- Security rules
 - Gain access by completing the Aurora Finance Systems Access form
- Capital Acquisition (>\$2,500)
 - Account codes begin with **726**
- Land Building Acquisitions and Improvements
 - Account codes begin with **730**
- Salary, Benefits and Pay Levy Accounts
 - Begin with **6** (Completed 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




The screenshot shows the 'JOURNAL VOUCHER DETAIL' form. A yellow box highlights the chart of account elements on the left side of the form:

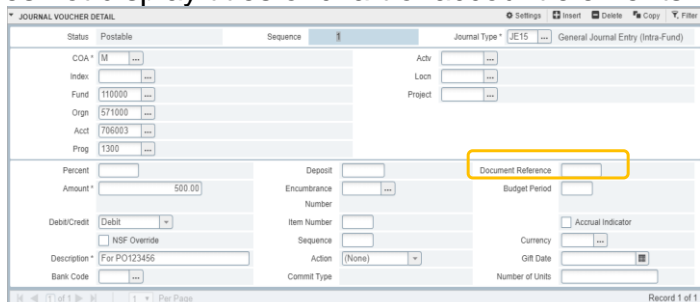
Chart *	M	University of Manitoba Chart
Index		
Fund	110000	General Operating Allocation
Organization	571000	Financial Services
Account	706003	Office Consumables
Program	1300	Administration Expenses

Other visible fields in the form include: Status, Sequence (1), Journal Type (JE15), Activity, Location, Project, Description (For PO123456), Amount (500.00), Debit/Credit (Debit), Percent, NSF Override, Bank, Budget Period, Currency, Gift Date, and Number of Units.


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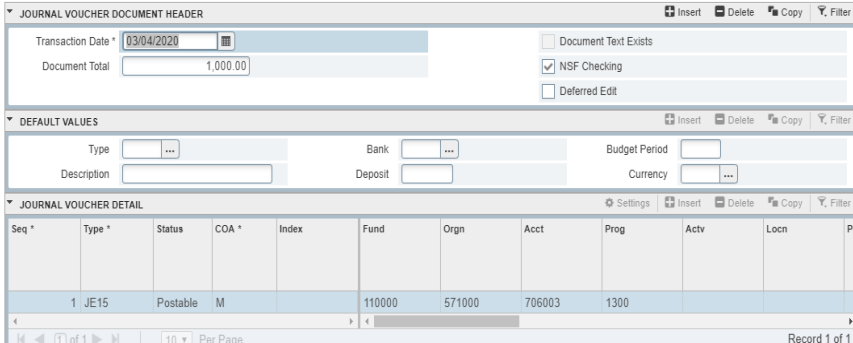
- Journal Voucher **Detail** Page
 - Provides additional document reference field visible in FAST Reporting
 - Multiple screens to navigate
 - Different view/navigation from the Quick page
 - Does not display titles of chart of account elements




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- 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




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Journal Entry Exercises

- FGAJVCQ – Exercise #1
- FGAJVCD - Exercise #2
- FGAJVCM – Exercise # 3


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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

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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

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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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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...

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IDC & Other Exercises

- FGAJVCQ – Exercise # 4 & 5

- Copy a JE/IDC – Exercise #6

- Reverse a JE/IDC – Exercise #7

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Journal Voucher Queries

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

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Journal Voucher Queries

Retrieve incomplete journal vouchers:

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

Document	Submission	Description	Amount	Transaction Date	Status
0465500	0		208.58	11/07/2019	I
544 5'2	0	Imaging Svcs-W. Mark-ID 115882	1,089.00	01/28/2020	I
581 30	0		581.20	04/29/2020	I
BD010055	0			10/20/2007	I
BS005831	0	1076638FTG BOOK STORE	15,076.96	01/01/2020	I
J0005214			69.26	06/20/2006	I
J0008900	0		2,272.70	07/31/2006	I
J0022862	0	Copier usage D.O. & Grad Peio	562.20	12/05/2006	I
J0037705			1,166.00	03/26/2007	I
J0051510	0		20.00	07/25/2007	I
J0059555	0	Wlamnes-T96017	450.20	10/10/2007	C
J0059960	0		132.00	10/10/2007	I
J0061420			3,638.42	10/24/2007	I
J0336083	0	posting error	8.54	08/31/2015	C
J0457207	0	GRS Feedmill-Grain Hauling (Lian)	511.20	02/06/2020	I
J0460325	0	To fund Grad Peio Clinic Reno	180,000.00	12/05/2019	I
J0460829	0	RN355993411992784 Deanna Beef Conf	989.88	02/06/2020	I
J0460949	0	To move Great Hill Rental May 7	400.00	12/11/2019	I
J0460955	0	Move AgriTech catering to SRS Exp	1,090.43	12/11/2019	I
J0461277	0	RFHS startups 2020-21	700,000.00	01/01/2020	I


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Query Exercises

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


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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

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Questions


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Assistance


- **Need additional support?**
 - **Aurora Finance Customer Service Desk** for system support at 204-480-1001 or aurora_finance@umanitoba.ca
 - **Research Accounting and Financial Analysis and Reporting** accountant listing at http://umanitoba.ca/admin/financial_services/budgrant/index.html
 - **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

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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?

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Thank you!



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