



Journal Entries and ID Charges

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Introduction to Journal Vouchers (JVs)

What is a Journal Voucher?

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

Journal Vouchers are used for:

- Journal Entries - corrections/adjustments to FOAP(AL)
- Interdepartmental Charges - sale of goods or services from one dept. to another

When to use a Journal Entry (JE)

A Journal entry should be done whenever a correction/adjustment is required on your FOAP(AL):

- E.g. An expenditure was coded to the wrong Account
- E.g. Revenue/Expenditure was coded to an incorrect Fund

When to use an Interdepartmental Charge (ID Charge)

An Interdepartmental Charge is done whenever you need to charge another unit within the University for goods or services that should be credited to your unit or when you need to charge a research project for a service your unit provided.

ID Charges are used only for **internal revenue**. It is not possible to use an ID charge for external sales and service revenue.

External sales are defined as transactions with non-U of M organizations and generally have tax implications for PST, GST or both. To ensure that taxes are handled appropriately on these types of transactions and to ensure compliance with CRA invoice requirements, they must be processed as *invoices* in FAST Accounts Receivable.

To learn how to issue invoices, register for the **External Invoicing** course. For assistance with issuing an invoice, contact Revenue, Capital and General Accounting at 474-8362.

Journal Types

In Banner, journal entries and ID charges are entered on a journal voucher page (either **FGAJVCQ** or **FGAJVCD**). Each line or record of a journal voucher (JV) requires a journal type (i.e. a rule code for the accounting entry). There are specific rules associated with each journal type.

Journal Types for Journal Entries

JE15 - used for **intrafund** transactions (i.e. when processing transfers within the same Fund)

E.g. DR 110000 – 333100 – 706001 – 1100
CR 110000 – 333100 – 706003 – 1100

JE16 - used for **interfund** transactions (i.e. when processing transfers between

Funds) E.g. DR 110000 – 333100 – 706001 – 1100
CR 121996 – 333100 – 706003 – 1100

Journal Type Examples

Example 1: This entry would be a **JE15**:

DR 110000 – 333100 – **706001** – 1100 \$10.00
CR 110000 – 333100 – **706003** – 1100 \$10.00

In Example 1, money is being moved between Accounts within the same Fund - \$10 debit to Account 706001 and the offsetting credit to Account 706003.

Example 2: The following entry would be a **JE16**:

DR 121996 – 333100 – 706001 – 1100 \$10.00
CR 110000 – 333100 – 706003 – 1100 \$10.00

In Example 2, money is being moved between Funds – \$10 debit to Fund 121996 and the offsetting credit to Fund 110000.

Journal Types for Interdepartmental Charges (ID Charges)

- **ID1D** used for **debits** to Account type **70** (expenditures)
- **ID1C** used for **credits** to Account type **5D** (Internal Sales & Service)
- **ID1A** used for **debits** to Accounts Receivable (**110** Account hierarchy)
- **ID1N** used for **credits** to Account type **5C** (Ancillary Revenue)

Restrictions

Journal entries and ID Charges affecting certain Accounts can only be entered by Financial Services personnel. To create transactions against the following Account Types, contact the following:

7M Capital Acquisitions (Accounts 726xxx)	}	Asset
7T Land & Building Acquisitions and Improvements (Accounts 730xxx)		Management 474-8179

60 Salaries, Benefits & Pay Levy (Accounts 6xxxxx): Budget & Research Accounting
- Fort Garry 474-9421
- Bannatyne 789-3724

Within every journal voucher, whether a journal entry or ID charge, please ensure the following:

1. Rule codes for ID charge debits (**ID1A** and **ID1D**) must always be offset with rule codes for ID charge credits (**ID1C**). The ID debit amount **MUST** equal the ID Credit amount. Where this is not the case, an unbalanced ID charge document is printed and may not be directed to the unit being charged.
2. Rule codes used to process a Journal entry are either **JE15** or **JE16**. JE15 debits must equal JE15 credits and JE16 debits must equal JE16 credits.
3. It is possible to process an ID charge on the same document as a journal entry, provided the rule codes are balanced separately. It is preferred that ID charges be processed on a separate document.
4. Additional ID rule codes are in place for limited use as follows:
 - **ID1N** - for ID credits to be used only by Ancillary Services
 - **ID1P** - for ID debits to capital accounts for use only by Physical Plant
 - **ID1I** - for ID credits to fuel inventory account for use only by Physical Plant

Navigating to the JV Page

A Journal Voucher page is used to enter journal entries (i.e. correcting/adjusting entries) as well as interdepartmental (ID) charges. In Banner, there are two different pages available for entering Journal Vouchers:

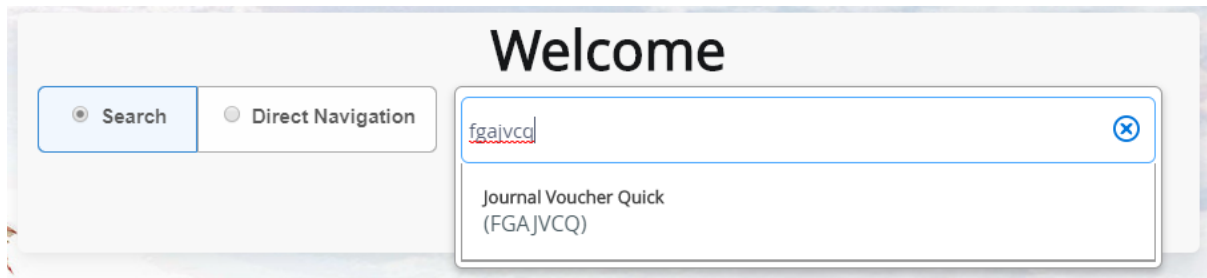
- the **Journal Voucher Quick Page (FGAJVCQ)**
- the **Journal Voucher Entry Page (FGAJVCD)**

The **Quick Page (FGAJVCQ)** contains fewer fields than the **Journal Voucher Entry Page**, and will be used for most journal entries and ID Charges.

Navigating to the Journal Voucher Page (FGAJVCQ)

1. Search Bar

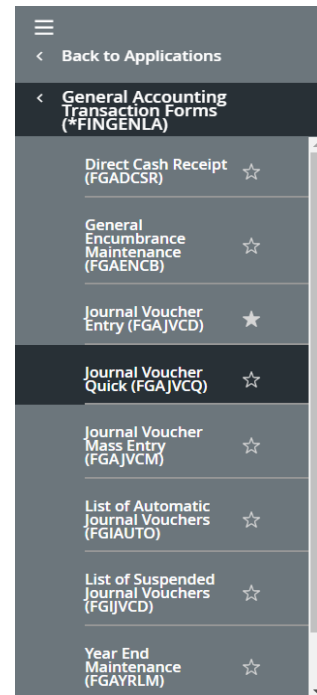
After you've logged into Banner, type **FGAJVCQ** in the search bar and press the **Enter** key.



2. Using the Applications Menu

Applications → Banner → Finance System Menu → General Ledger → General Accounting Transaction Forms

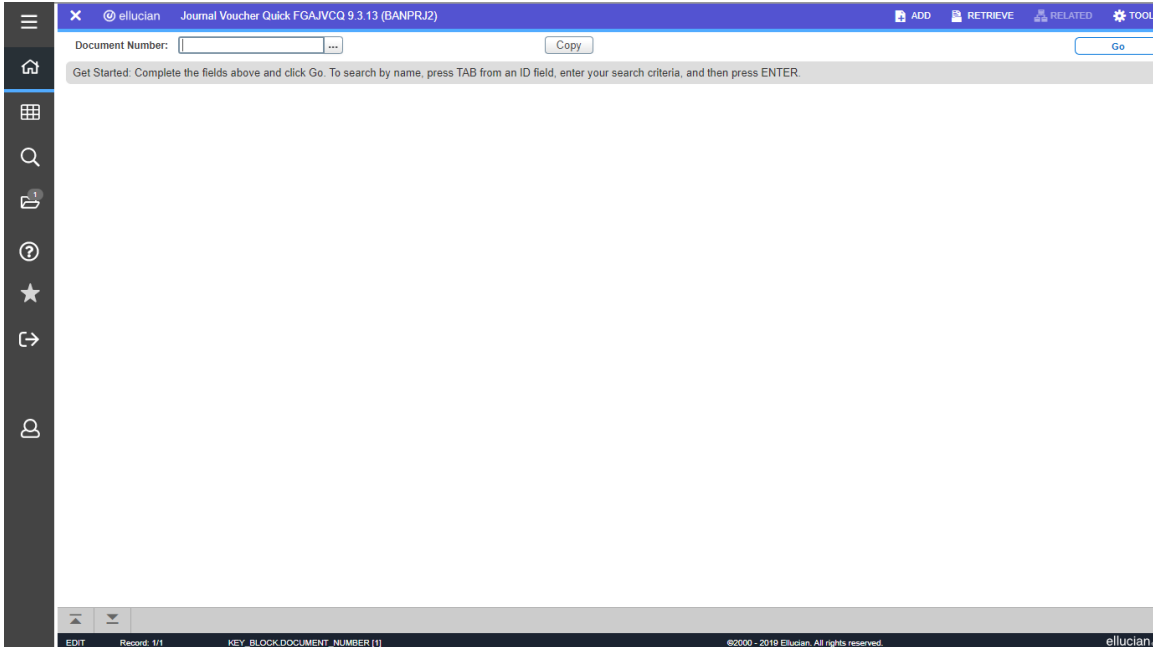
Click on **Journal Voucher Quick [FGAJVCQ]** to select it.



Quick Data Entry (FGAJVCQ)

When using the **FGAJVCQ** page, all the regular Banner navigation features work as usual. To move between fields, you can either:

- use the **Tab** key, and **Shift + Tab** to go backwards, or
- use the mouse to select the desired field



Key Block Information

Document Number - Leave this field **blank** to have the system automatically generate a new document number.

Note: If you enter any character or just press the space bar, then that entry becomes your journal voucher number. Only by leaving the field blank will the appropriate sequential “**Jxxxxxx**” journal voucher number be assigned.

Tip: The Document number will be visible once you access the **Transaction Detail** section or the **Text Entry** page.

Click **Go** (or press **Alt + Page Down**) to continue.

Document Header

1. **Transaction Date** - Defaults to the current date, and indicates the date a transaction will be posted. You can override it to backdate for month end or year end purposes as long as these periods are still open. **Posting is only permitted to open periods.**
2. **Document Total** - Enter the absolute value of the total of debits **plus** credits. To calculate this figure, add all of your debits and multiply by 2. The document total should always equal an even amount - e.g. **105.24**, but never **105.25**.
3. **NSF Checking** - By default this box is checked. Insufficient funds checking occurs as the JV is being entered.
4. **Deferred Edit** - Leave this box blank.
5. **Document Text Exists** - This box will initially be blank. A checked box will indicate that text exists for the JV. If the boxed is empty, there is no associated text with the JV.

Entering Document Text

For all JEs and ID charges, this step is **mandatory**. The information provided must be sufficient for the financial authority responsible for the Fund being debited to determine the exact nature of the transfer or charge. **Be as descriptive as possible.**

An example of a <u>good</u> document text entry: ✓ Tree removal at the Administration Building.	An example of a <u>bad</u> document text entry: ✗ Forestry service.
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From the menu bar, select **Related** → **Document Text [FOATEXT]**:


The screenshot shows the 'Journal Voucher Quick' screen. The menu bar includes 'ADD', 'RETRIEVE', 'RELATED', and 'TOOLS'. The 'RELATED' menu is open, showing 'Document Text [FOATEXT]'. The main form area shows 'Transaction Date *' set to 12/10/2019, 'Document Total' set to 100.00, and checkboxes for 'NSF Checking' (checked), 'Deferred Edit' (unchecked), and 'Document Text Exists' (unchecked).

The **General Text Entry** screen opens (see below).

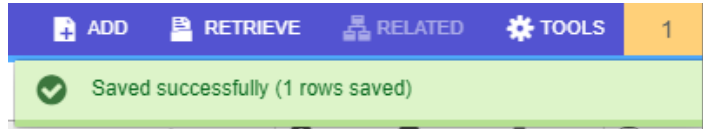
1. Enter text (maximum 50 characters per line). Click **Insert** to add another line or use the down arrow key to move to the next line.


The number in the **Line** column is automatically generated; the default increment is 10.

The screenshot shows the 'General Text Entry FOATEXT' screen. The menu bar includes 'ADD', 'RETRIEVE', 'RELATED', and 'TOOLS'. The main form area shows 'Type: JV', 'Code: J0456994', and 'Default Increment: 10'. A table is displayed with columns 'Text', 'Print *', and 'Line'. The first row contains the text 'Charged to incorrect expense code.' and a checked box in the 'Print *' column. The 'Line' column is empty. The bottom of the screen shows 'Record 1 of 1' and a 'SAVE' button.


2. Click to check the **Print** indicator if you would like to have each line of text printed on the Posted JV Report.
3. Review data entry carefully and if everything looks correct, click **Save**  (or press the **F10** key) to save your text entries.

A message will confirm that it was successfully saved.





4. Click **Exit**  (or **Ctrl + Q**) to close the page. You are returned to the Document Header.

Transaction Detail Section

To access the **Transaction Detail** section, click **Next Section**  or press **Alt + Page Down**.



1. **Status** - The system updates this field after each transaction record is saved. You can save a record by:
 - clicking **Save**  (or pressing the **F10** key)
 - OR
 - moving to the next record, either by clicking **Next Record**  or pressing the down arrow key.

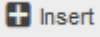
Each record in the JV can have a value of:

- **Postable** - the transaction can be posted.
 - **Error** - an error condition caused an edit failure.
 - **NSF** - an insufficient funds condition exists for the record.
2. **Sequence** - The system generates and increases the sequence number field automatically. Press the **Tab** key to generate the first sequence number (**1**).
 3. **Journal Type** - Enter the appropriate journal type - e.g. **JE15, JE16, ID1D**, etc. (see pages 3-4 for instructions and restrictions on use).
 4. **Chart** - Defaults to the current Chart of Accounts - chart **M**. Leave as is.
 5. **Index** - Leave blank.
 6. **Fund** - Enter a valid Fund code.
 7. **Organization** - Enter a valid Org code.
 8. **Account** - Enter a valid Account code.
 9. **Program** - Enter a valid Program code.
 10. **Activity** - Enter a valid Activity code, if applicable.
 11. **Location** - Enter a valid Location code, if applicable (only required for capital equipment and building transactions).
 12. **Project** - Leave blank.
 13. **Percent** - Optional field. This is a percentage of the Document total for this record. If you enter an amount in this field, the **Amount** field will automatically be calculated and the appropriate figure will be shown.
 14. **Amount** - Dollar amount of the accounting distribution.
Caution: Enter a value into *either* the **Percent** field OR the **Amount** field, but not both.
 15. **Debit/Credit** - Values are **Debit** or **Credit**.
 16. **NSF Override** - Leave blank.
 17. **Description** - Enter a description (maximum 35 characters) for this record (line) of the journal entry or ID charge. Try to be as specific and detailed as possible, as this information will display in **FAST**.

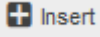
An example of a <u>good</u> description: ✓ Sept 2020 Forestry Tree Service.	An example of a <u>bad</u> description: ✗ Tree Charge.
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18. **Bank** - Enter **OC**. This is required for **JE16** and all ID charge journal types.
19. **Currency** - All transactions are in Canadian (base) currency; leave this field blank.
20. Leave all other fields blank.

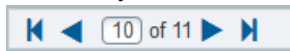
Adding Additional records to a JV

Once you have completed a record, click **Insert** . The system will bring you to a new record, with the cursor in the **Sequence** field. Press the **Tab** key; the next Sequence number will be assigned. Enter the remainder of the transaction information (repeat steps on previous page from **Journal Type** onwards).

Duplicating records on a JV


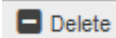
1. At the end of the record you wish to duplicate, click **Insert**  (or use the **F6** key)
2. Click **Copy** (or use the **F4** key). All information from the previous record will be copied into a new record. The cursor will be in the **Sequence** field.
3. Press the **Tab** key, and the next Sequence number will be assigned. Make necessary changes to the record (e.g., change Account number or change debit to credit, etc.)

You can enter as many sequences as required. To review the records use the up and down arrow keys to scroll through the JV (or click the **Next/Previous Record**).



Deleting records on a JV

Records in the **Transaction Detail** section can be deleted (e.g., if you accidentally enter or start a record), using the following steps:



1. Complete the data entry for the record. **Tip:** If you have just begun a new record, you can reduce data entry time by duplicating the previous record. Duplicate the previous record (**F4**) and press the **Tab** key in the **Sequence** field to generate a Sequence number.
2. Click **Save**  (or use the **F10** key) to save the record.
3. Click **Delete** .

Completing a JV

1. From the **Related Menu**, select the **Access Transaction Summary Info (FGIJSUM)** screen.
2. In the screen, ensure the following fields are accurate:
 - The **Document Total** amount matches the **Total** amount.
 - The status for each record is **Postable**

- The total amount of debit sequences equal the total amount of credit sequences.

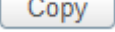
Status	Sequence	Type	COA	Index	Fund	Orgn	Acct	Prog	Actv	Locn	Transaction Amount	Debit/Credit
Postable	1	JE15	M		110000	571000	706710	1100			50.00	Debit
Postable	2	JE15	M		110000	571000	706710	1300			50.00	Credit
Total:											100.00	

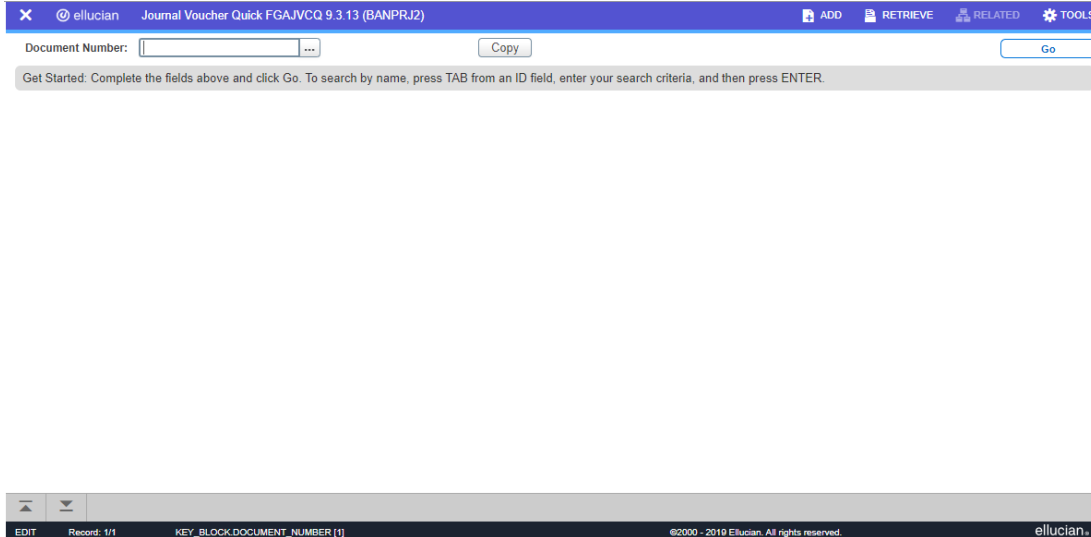
- To fix any fields or simply to return to the Journal Voucher page to complete the document, click **Exit** .
- Once data entry for the journal voucher is finished or to exit from the journal voucher and leave it *In Progress*:
 - click **Next Section**  (or press **Alt + Page Down**)
 - OR
 - click the **Tools Menu** and select **Access Completion**.
- The **Completion** section opens; there are two options available:
 - **Complete** - Click this button to complete the journal voucher. Keep in mind that once this option is selected, the balanced document is immediately sent to the posting process.
Note: It is not possible for anyone to edit a completed journal voucher. Therefore, if you need to make corrections to a JV or add anything new to it, you must process a new JV.
 - **In Process** - Click this button to save the data without posting the record. You can add, delete, or modify transaction records as needed on In Progress journal vouchers.

If there are any errors with your JV, the **Banner Error and Warning Messages** window will open and inform you what they are.

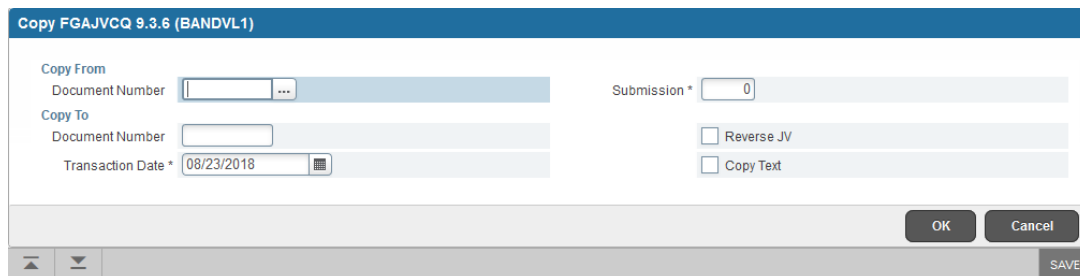
Copying and Reversing a JV

Copying a JV

Access the **FGAJVCQ** or **FGAJVCD** page. Select the **Copy** button  next to the **Document Number** field.

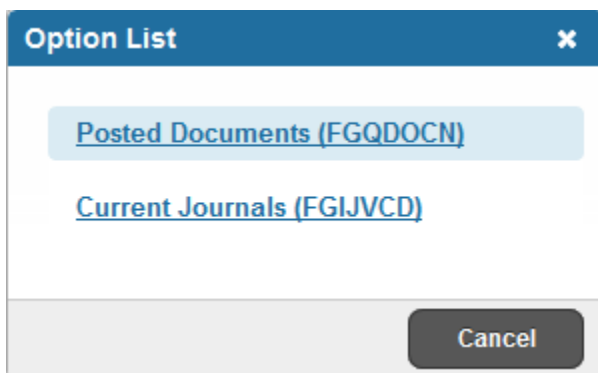


The **Copy** window will display:



In the **Copy From Document Number** field, enter the number of the journal entry or ID charge you wish to copy. If you are unsure of the number, there is a search available, as follows:

Select the **Look up** icon  next to the **Document Number** field.



You can choose to search in either the posted JVs listing (**Posted Documents (FGQDOCN)**) or the In Progress JVs listing (**Current Journals (FGIJVCD)**) by clicking on the appropriate list name.

Once you have found the JV you wish to copy, double-click on the document number to bring it into the **Copy** window.

Copy FGAJVCQ 9.3.6 (BANUAT1)

Copy From
Document Number: J044082 ... Submission *: 0

Copy To
Document Number: []
Transaction Date *: 08/23/2018 []

Reverse JV
 Copy Text

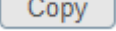
OK Cancel

If you wish to also copy the text on the original JV, select the **Copy Text** box at the bottom right of the Copy window.

Select **OK**.

The system will bring you back to the FGAJVCQ or FGAJVCD page with all information copied forward. Proceed with the document, changing any fields or text as required. Ensure that you Tab through all fields and records prior to completing the JV.

Reversing a JV

Access the **FGAJVCQ** or **FGAJVCD** page. Select the **Copy** button  next to the **Document Number** field.

The **Copy** window will display:

Copy FGAJVCQ 9.3.6 (BANUAT1)

Copy From
Document Number: [] ... Submission *: 0

Copy To
Document Number: []
Transaction Date *: 08/23/2018 []

Reverse JV
 Copy Text

OK Cancel

In the **Copy From Document Number** field, enter the number of the journal entry or ID charge you wish to reverse. If you are unsure of the number, there is a search available, as follows:

Select the **Look up** icon  next to the **Document Number** field.

Search in the **Posted Documents (FGQDOCN)** listing only, as you should not be reversing an In Progress JV. Only completed and posted JVs can be reversed.

Once you have found the JV you wish to reverse, double-click on the document number to bring it into the **Copy** window.

Copy FGAJVCQ 9.3.6 (BANUAT1)

Copy From
Document Number J0044082 ... Submission * 0

Copy To
Document Number
Transaction Date * 08/23/2018

Reverse JV
 Copy Text

OK Cancel

Select the **Reverse JV** box at the right side of the window. If you wish to also copy the text on the original JV, select the **Copy Text** box at the bottom right.



Click **OK**.

The system will bring you back to the FGAJVCQ or FGAJVCD page with all debit lines on the original document changed to credits and all credit lines changed to debits. If you have chosen to reverse an ID charge, you will need to change the journal types to reflect the changes.

Change any field or record as required, ensuring that you Tab through every field on the JV prior to completion.

Troubleshooting

Navigating JV pages

To move between different sections of an In Progress JV, use **Previous Section**  and **Next Section**  .

To go from the Transaction Detail section to the Document Header:
Click **Previous Section** or click **Tools** on the menu bar and select **Header Information**.

To go from the Document Header to the Document Number (Key Information block):
Click the **Start Over** button

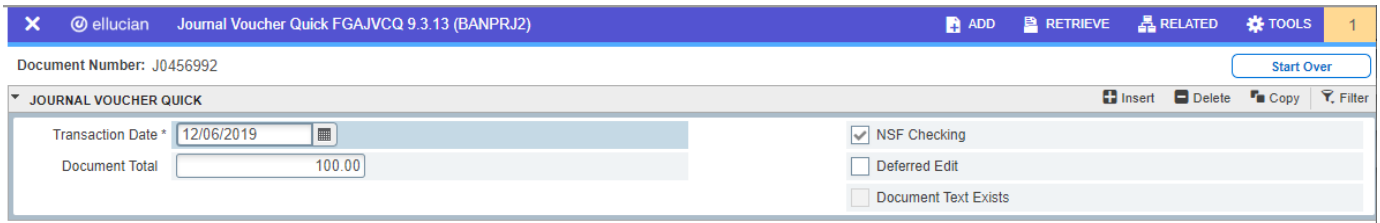
You can access the sections in a page using the **Tools** menu. If you do not wish to use the Previous and Next Section icons, the Tools menu will provide you with a list of the sections you can access.

Deleting a JV

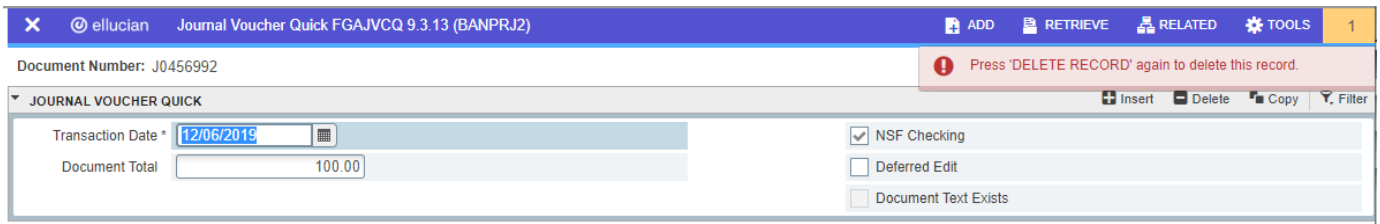
Only In Progress JVs can be deleted.

Navigate to **FGAJVCQ** and enter the JV number in the **Document Number** field.

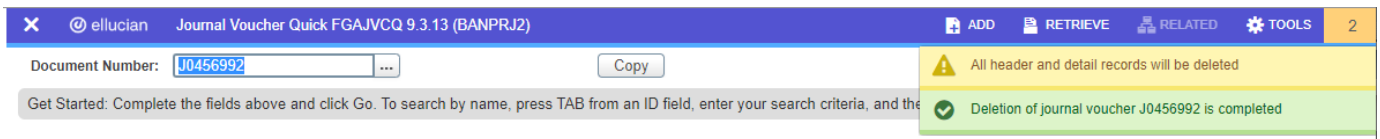
Click **Next Section**  (or press **Alt + Page Down**) to move to the Document Header area.
 Click **Delete** .



A notification message will appear stating “**Press Delete Record again to delete this record.**”



Click the **Delete** button again. You will see the following dialog box:



The journal voucher has been deleted.

Modifying a JV



Only In Progress JVs can be modified.

Navigate to **FGAJVCQ** and enter the JV number in the **Document Number** field.

Tip: If the JV number is unknown, look it up on FGIJVCQ.

Click **Next Section**  (or press **Alt + Page Down**) to move to the Document Header.

Click **Next Section**  (or press **Alt + Page Down**) to move to the Transaction Detail section.

Use the up and down arrow keys to scroll through the JV (or click **Next/Previous Record**  ).

Make desired changes.

Complete the JV according to the instructions on page 10 above.

Banner Pages Used For JVs

Acronym	Page Name
FGAJVCQ	Journal Voucher Quick Page
FGAJVCD	Journal Voucher Entry Page
FGIJVCD	List of Suspended Journal Vouchers
FGIJSUM	Journal Voucher Summary
FGIDOCR	Document Retrieval Inquiry
FGAJVCM	Journal Voucher Mass Entry

Aurora Finance Assistance

If you require assistance when working with the FAST Finance Reporting application, you have various tools and individuals to assist you.

- **Aurora Finance Customer Service** – contact 480-1001 or aurora_finance@umanitoba.ca for personal assistance working with the application or with questions regarding your security (access) settings.
- **Aurora Finance Online Help** – the Aurora Finance site contains help documents tailored for the University of Manitoba user.
<http://umanitoba.ca/computing/renewal/aurora/finance/ohelp/ohelp.html>