

In Banner, journal entries and ID charges are entered on a journal voucher form (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 - namely the \$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 - namely the \$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)