Journal Voucher Rule Classes

- **X01 -Journal Entry for Revenue Transfer:** For the transfer of revenue from one account to another account. Not for expense or non-mandatory transfers. Restricted to accounts in the 400000 to 499999 range. Must use current fiscal year. Use GD (General Disbursement) in the Bank field. Budget Period field should be blank. An increase in revenue is a credit entry. A decrease to revenue is a debit entry.

- **XEX -Journal Entry for Expense Transfer:** For transfer of expenses within orgs and accounts. Not for non-mandatory transfers or internal service charges. Restricted to accounts in the 600000 to 649999 and 700000 to 799999 ranges. Accounts from 650000 to 699999 can not be used. Must use current fiscal year. Use GD (General Disbursement) in the Bank field. Budget Period field should be blank. An increase to expense is a debit entry. A decrease to expense is a credit entry.

- **XIC -Journal Entry for Internal Charge:** For original charge or transfers of internal service charges from one unit to another (i.e, Animal Resources, Telecommunications, Physical Plant, Mail Services, etc.). All original charges must be supported by detail work papers that document the actual costs and do not include indirect costs when charged to sponsored programs. Restricted to accounts in the 650000 to 699999 range. Must use current fiscal year. Use GD (General Disbursement) in the Bank field. Budget Period field should be blank. A charge to a department is a debit entry. A reimbursement to the service department is a credit entry.

- **XLF -Journal Entry for Non-Mandatory Transfer:** For non-mandatory transfers between local funds. Restricted to accounts in 980035 through 980060, with the exception of 980050, which can not be used for non-mandatory transfers. The organization must be a **local** organization (index) from 350000 through 699999. XLF can not be used for organizations in the 500000 to 599999 range, for sponsored programs. Use GD (General Disbursement) in the Bank field. Budget Period field should be blank. A transfer to increase the cash available in a local org is a credit entry. A transfer to decrease the cash in a local org is a debit entry.

University Polices for Journal Vouchers

- University policy prohibits using a journal voucher to debit a sponsored program organization (orgs in the 5xxxxx range) for an expense that posted to Banner more than 60 days from the month end of the original posting.

- University policy prohibits debiting a state organization and crediting a local organization. For this purpose, local organizations are considered to be orgs in the 400000 to 499999, 600000 to 699999 ranges. All others are considered state organizations. The exception to this policy is the original charges of approved service centers and administrative division units (XIC entry) providing support services to organizations. Expense transfers are allowed that debit a local organization and credit a state organization.

- Charges to sponsored programs (organizations in the 500000 to 599999 range) must be supported by either approved authorized service center rates or documentation to support actual costs. Charges, other than approved authorized service center rates, may only include direct costs that are allowable on the sponsored project if they have been directly charged and may not include any facility, administrative, overhead or processing fee costs or profit.

- No revenue may be transferred to or from organizations in the 200000 to 299999 range from other organizations (ex: can't move revenue from 1 ledgers to 2 ledgers, or vice versa). Revenue may be transferred between organizations in that range but should also be accompanied by the appropriate budget entries to transfer revenue and expense budget within the 200000-299999. These organizations also may not be utilized for revolving or clearing accounts.

- Violation of University policies related to journal entries may result in the loss of access to the journal voucher process regardless of job function.

VCU

Entering Journal Vouchers

1. Go to Banner form FGAJVCM. Click on Go.
2. Transaction Date will auto-fill. Enter the Document Total. This is the total of all the transaction lines so if you move 250.00 from one account to another, the total is 500.00.
3. Type in your Rule Class Type: **X01, XEX, XIC** or **XLF**. Bank is GD (General Disbursement). Type in your description. Budget period is blank.
4. Click on Next Section down arrow.
5. Tab to Index and enter the Org. Tab to Acct and enter account. Tab to amount and enter amount.
6. For journal vouchers, use the Debit/Credit indicators. Tab through the rest of the fields on the line. To move to the next line, press the down arrow key on your keyboard
7. To add the next line, click the down arrow on your keyboard. A new line will appear. Enter line details.

Entering Journal Vouchers

1. After completing all lines, press the down arrow key on your keyboard to move to a blank line. Then press the up arrow on your keyboard to remove the line. This ensures that the last line of your entry will populate with **Postable** in the Status field.

2. Select **Related>Access Transaction Summary** Info from the toolbar.

Entering Journal Vouchers

1. Review your entry on this form. Make sure the document total equals the document total you entered in the key block (first block).

2. Make sure that all lines of the transaction appear and that each has a status of **Postable**.

3. Click on **Cancel** at the bottom of the page to exit the form.

Entering Journal Vouchers

1. At this point , you can click on the Save icon on the toolbar. This is only necessary if you are not going to submit the journal voucher at this time. If you are ready to submit, click on **Next Section** down arrow.

2. Click on **Complete** to submit the budget entry.

Banner Transaction Query Forms

- **FGIJVCD** - List of Suspended Journal Vouchers
  - Not posted yet (Pending Status)
  - Can query by document number or get a complete list

- **FGITRND** - Detail Transaction Activity
  - Shows the transactions posted to the Org
  - Query by rule class

- **FGIDOCR** - Document Retrieval Inquiry
  - Shows Posted transaction detail
  - Must know document number