Oregon State University

Journal Voucher Approvals

How to Approve Journal Vouchers in Banner and Banner Self Service

Business Affairs
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Journal Voucher Approval Quick Reference Card

Journal Voucher Approval in Banner

1. Access the User Approval (FOAUAPP) form to view all completed journal vouchers (JVs) in your approval queue.

2. Select Detail to preview the JV information (Journal Voucher Approval (FOQJVCD) form).
    a. Items to verify for all sequences on the document include (use the checklist below):
        i. Date
        ii. JV Rule Code (Journal Type)
        iii. Indexes/Funds and Account Codes
        iv. Debits = Credits (Note: Document Total will be debits + credits)
        v. Descriptions
        vi. Document Reference (if applicable)
        vii. Text (select Text Information [FOATEXT]from the Options menu)

3. On the FOAUAPP page:
    - Select Approve to approve the JV.
    - Select Disapprove to disapprove the JV with error notations (i.e. Change rule code on all seqs to 3BCx. – Sally Run 71234).

Journal Voucher Approval in Banner Self Service

1. On the Finance tab, select Document Approvals.

2. On the Document Approval page, select Documents for which you are the next approver and Journal Vouchers, then click Submit Query to view all completed JVs in your approval queue.

Note: Results can be sorted by any of the table headings simply by clicking on the heading.

3. Select the Document number to view the JV detail.
    a. Items to verify for all sequences on the document include (use the checklist below):
        i. Date
        ii. JV Rule Code (Rucl)
        iii. Indexes/Funds and Account Codes
        iv. Debits = Credits (Note: Total will be debits + credits)
        v. Descriptions
        vi. Document Reference (Doc Ref, if applicable)
        vii. Document Text
        viii. No stray characters in fields such as Dep#

4. On the Journal Voucher Approval Review page:
    - Select Approve to approve the JV.
    - Select Disapprove to disapprove the JV with error notations.

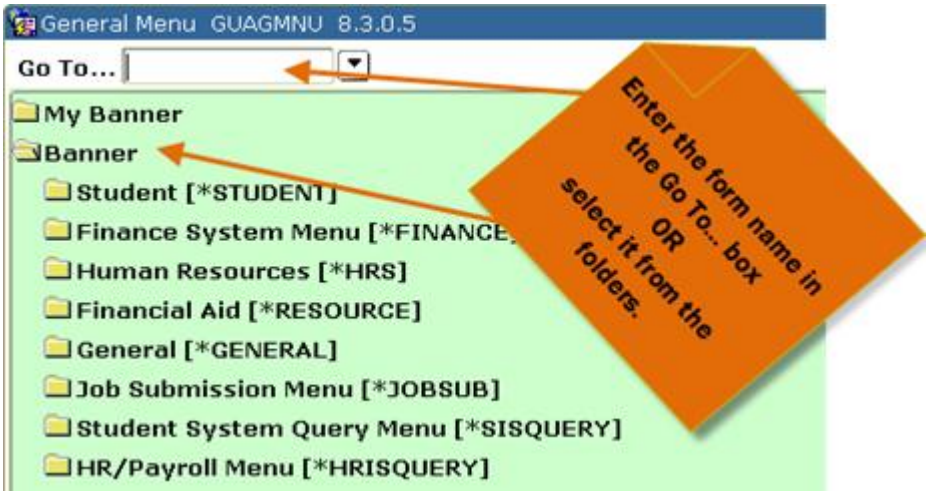
Journal Voucher Approval Checklist

Items to verify…		Yes	No
1.	Date: Is the transaction date appropriate for the transaction? JVs should be completed in the month the activity occurs. Be especially aware of dates at Year End and the beginning of the fiscal year.		
2.	Rule Code: Is the correct rule code (journal type) used? Check **all** sequences to ensure the same rule code is used for each one. See Appendix A for rule code details.		
3.	Accounting Information: Are the appropriate indexes (or funds) selected for the JV? Are the appropriate account codes selected? If needed, are the activity codes correct?		
4.	Debits/Credits: Does the credit total equal the debit total? The document total (hash total) is debits + credits.		
5.	Descriptions: Do the descriptions give adequate information to support the account codes selected? Remember, the descriptions are captured in Data Warehouse, the text is not.		
6.	Document Reference: If applicable, is the document reference (DocRef) field correct? This field **must** be completed when correcting or redistributing a posted transaction.		
7.	Text: Is there appropriate text for the transaction? Does the text include the inputter's and/or contact person's first and last name and phone number? Would someone outside the university understand the reason for the JV?		

Other considerations…		Yes	No
1.	Does the transaction comply with all currently posted OUS/OSU fiscal policies? Does it comply with any Granting Agency restrictions?		
2.	For internal sales and service transactions, does the amount match what is approved in the OSU Fee Book? Is specific information provided, including who ordered the test?		
3.	Is this a current fiscal year transaction? Prior fiscal year transactions should NOT be approved. Contact Business Affairs for assistance. You can also use Data Warehouse or Banner to access FGIDOCR or FOIDOCH to check the DocRef if the transaction is not clear.		
4.	Is there appropriate supporting documentation for the JV? This can include emails, spreadsheets, billing invoices, and advance settlements.		
5.	Was the JV entered by someone other than the approver (separation of duties)?		
6.	Is the transaction appropriate for the funding source and the program code?		
7.	Based on the rule code selected, have the appropriate fields been entered? For example, budget JVs require budget period. See Appendix A for additional rule code details.		
8.	Is the JV changing income to expense or vice versa? This should be disapproved.		
9.	If you are in doubt at all about the JV, do not approve. Contact Business Affairs for assistance.		

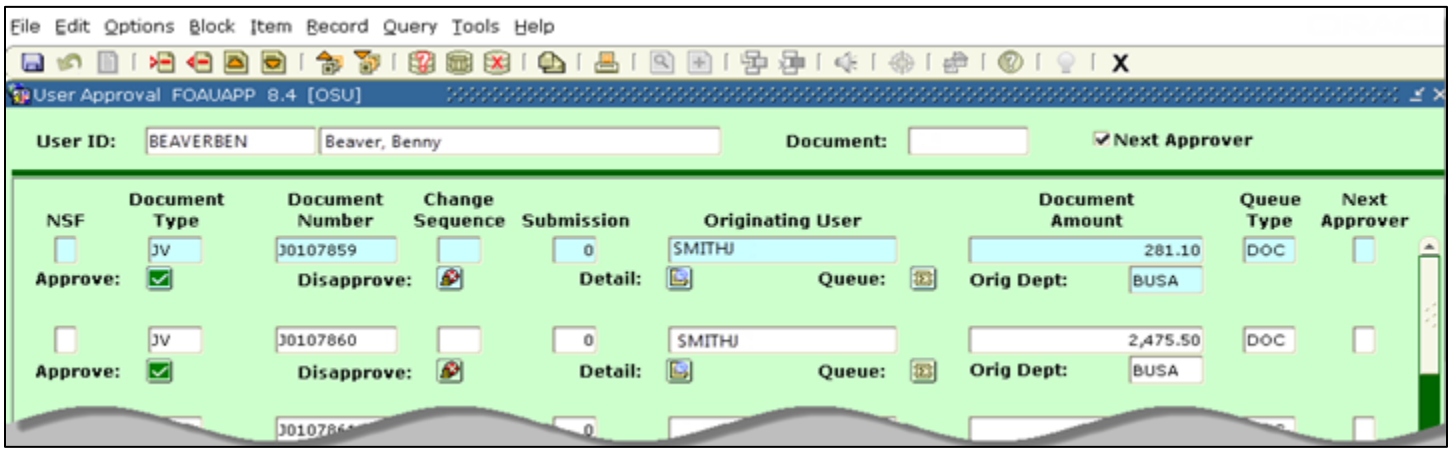
Banner Journal Voucher Approval

Reminder: To access a form in Banner, from the General Menu page, enter the form name in the Go To… box or select it from the folders:



JV Approval

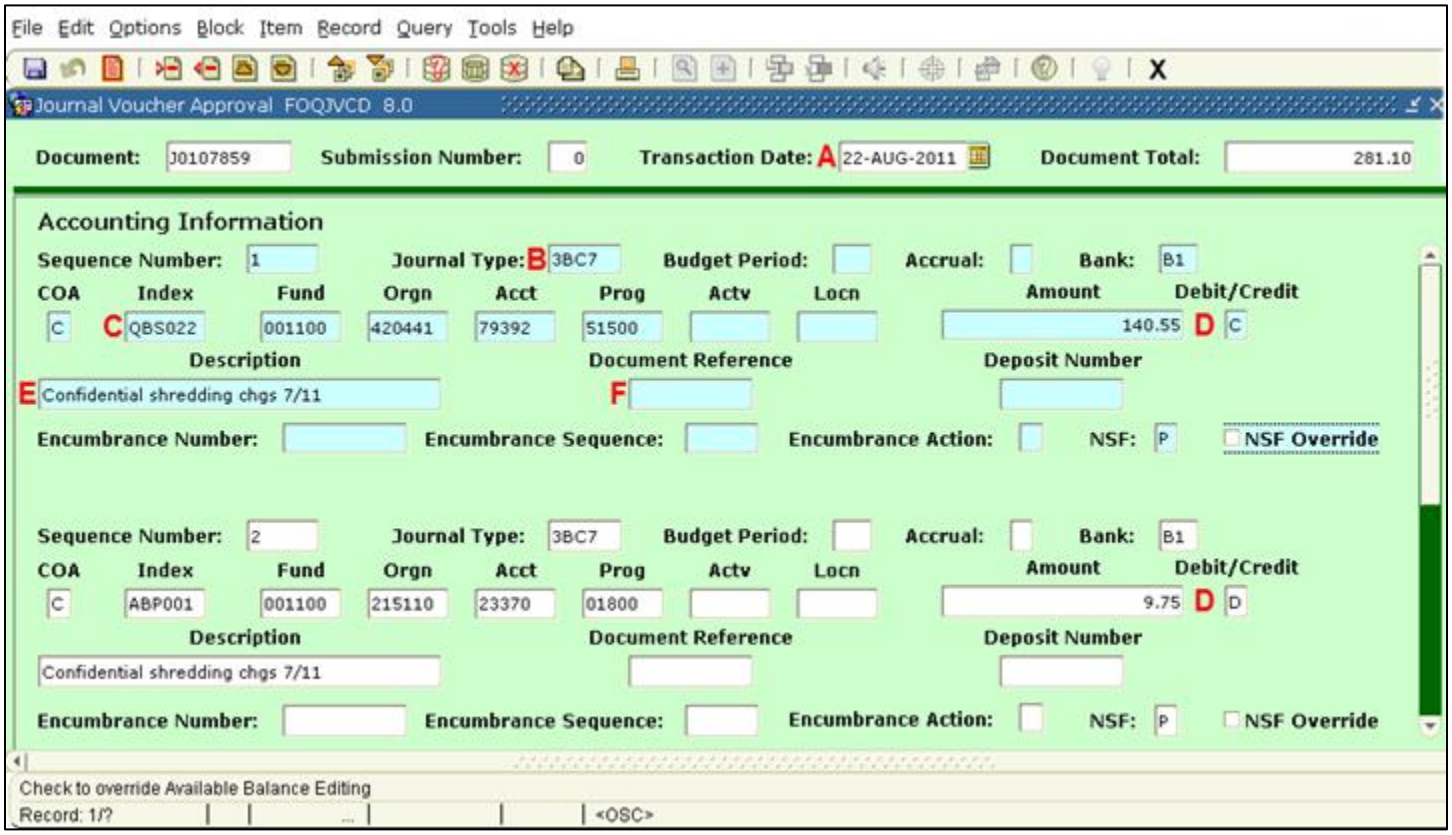
1. Access the User Approval (FOAUAPP) form to view all completed JVs in your approval queue. Ctrl + Page Down or click Next Block ( ) to populate the form:



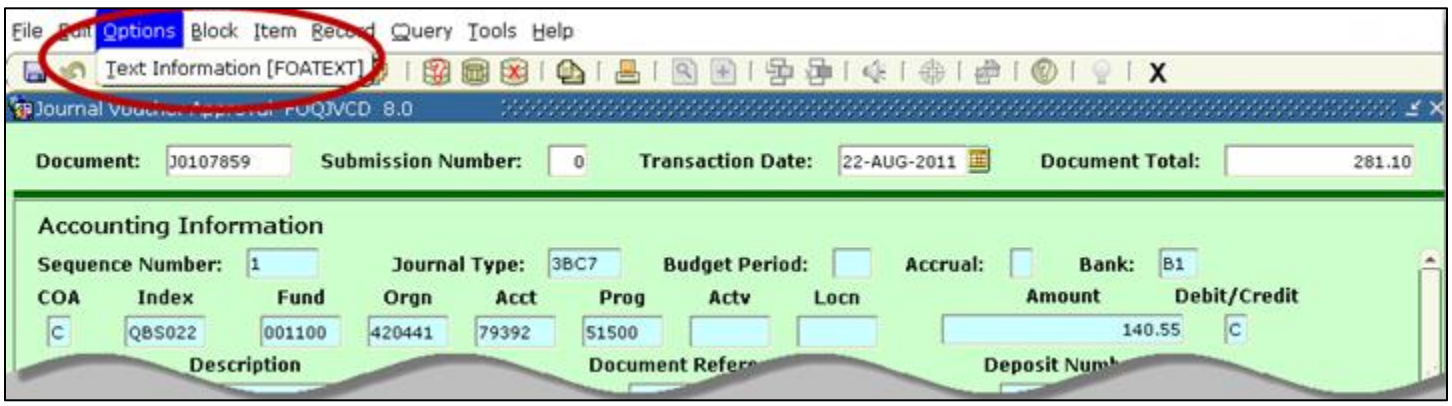
2. To view the JV details, select the Detail button:

3. On the Journal Voucher Approval (FOQJVCD) form, verify (use the checklist above):
   A. Transaction Date
   B. JV Rule Code (Journal Type)
   C. Indexes/Funds and Account Codes
   D. Debits = Credits – if there are several credit and/or debit sequences, scroll down or click Next Record ( ) to view the additional accounting lines and descriptions.
   E. Description
   F. Document Reference – if the JV is correcting or redistributing a posted transaction, the document number for the original transaction should be entered in the document reference field.

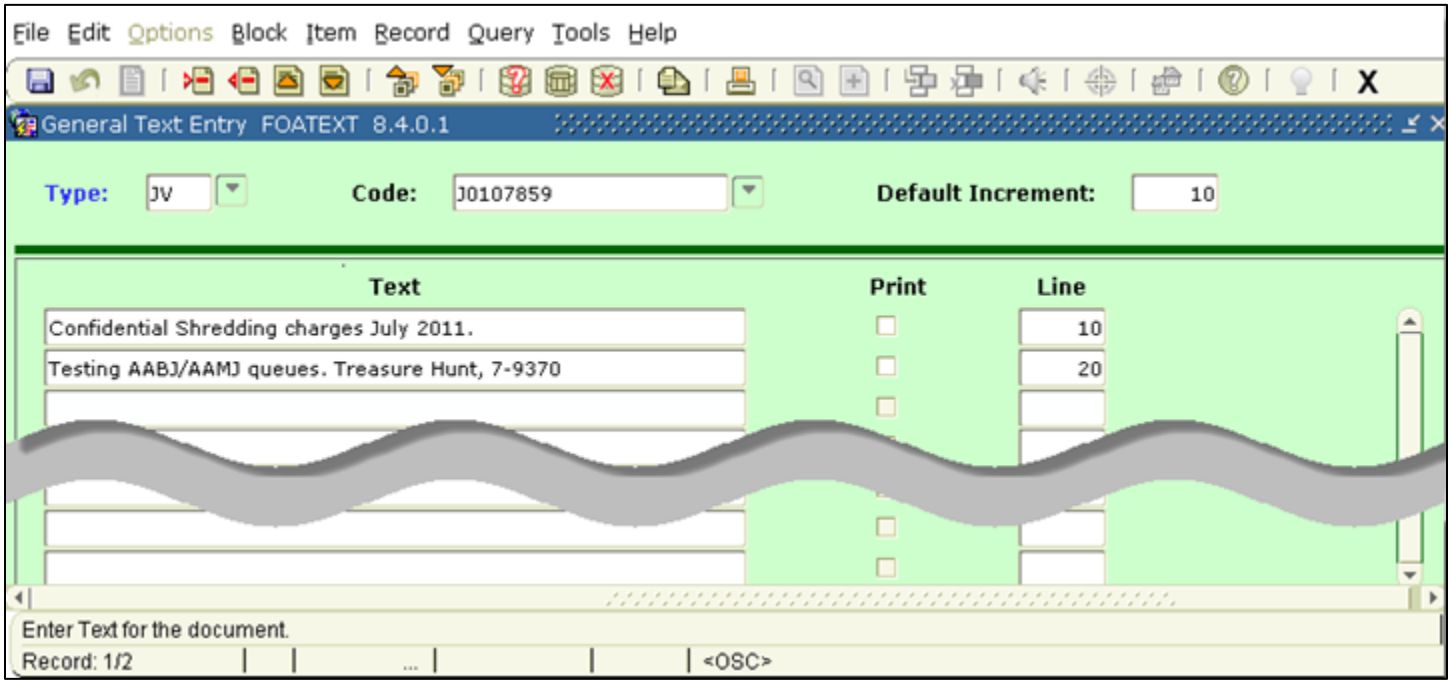
Note: Document Total will be debits + credits.



4. Text must also be verified. To view the text, select Text Information [FOATEXT] from the Options menu:



5. On the General Text Entry (FOATEXT) form, ensure the text clearly explains the purpose of the JV. The goal is that someone outside the university would understand the reason for the transaction.



Note: if additional text is needed, do not disapprove the JV. Instead, follow the steps below to add a hold to the JV then have the person that input the JV add additional explanation to FOATEXT.

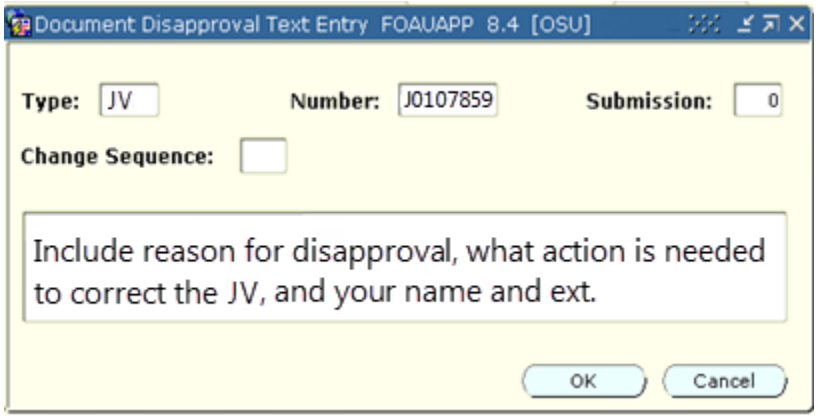
6. Once you have reviewed the JV details, return to the FOAUAPP form to Approve or Disapprove the JV:

    a. To approve the JV, select the Approve button:

- Approving the JV will post the transaction.

b. To disapprove the JV, select the Disapprove button:

- Disapproving the JV will change the status to incomplete and re-route the JV back to the originator for corrections.
  - Be sure to include error notations in the Document Disapproval Text Entry box:



Example disapproval text:

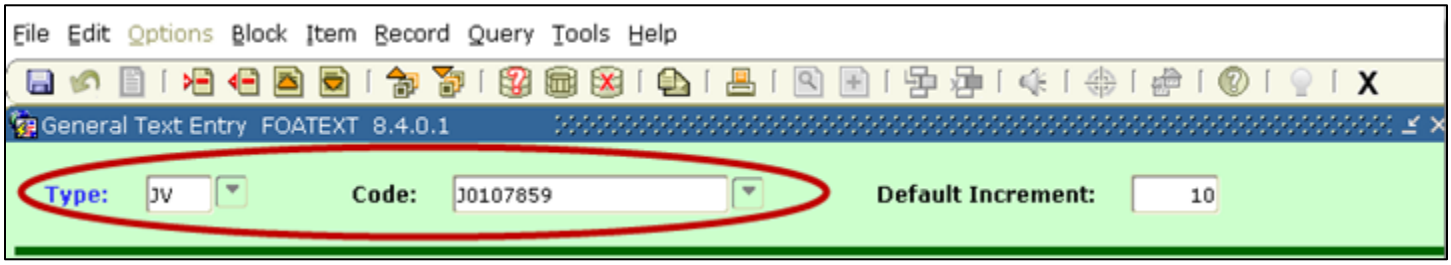
- Change seq# account to XXXXX. Benny Beaver, 7-9999.
- Change rule code to XXXX on all sequences. Benny Beaver, 7-9999.
- If the JV involves more than one inputting unit, enter “see Email” in the disapproval box then send an email with the details of what needs to be corrected to all units affected.

Adding a Hold to a JV

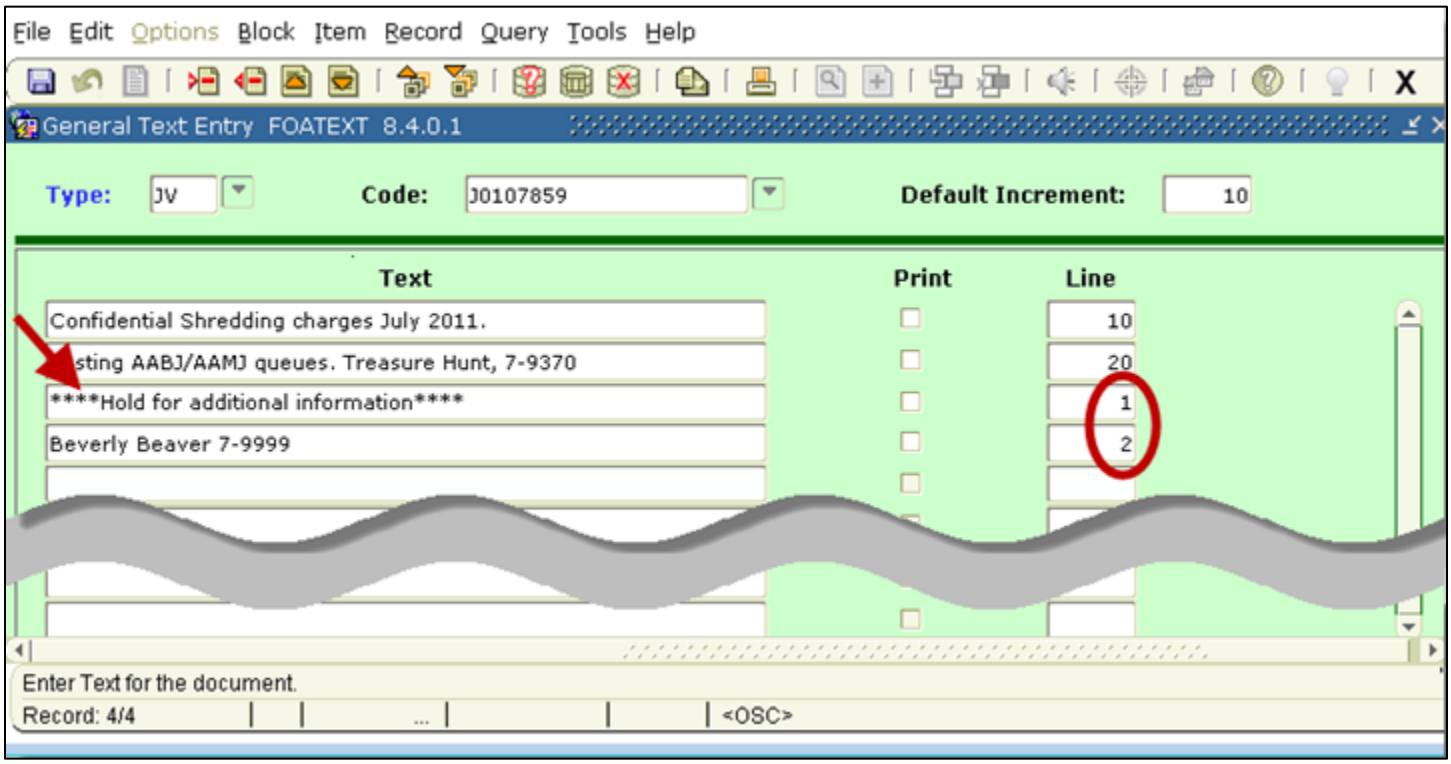
If additional text explanation is needed for the JV, contact the inputting user to have them add text. In the meantime, place the JV on hold using the following steps.

Note: this process must be completed in Banner; you cannot change the text sequence in Banner Self Service.

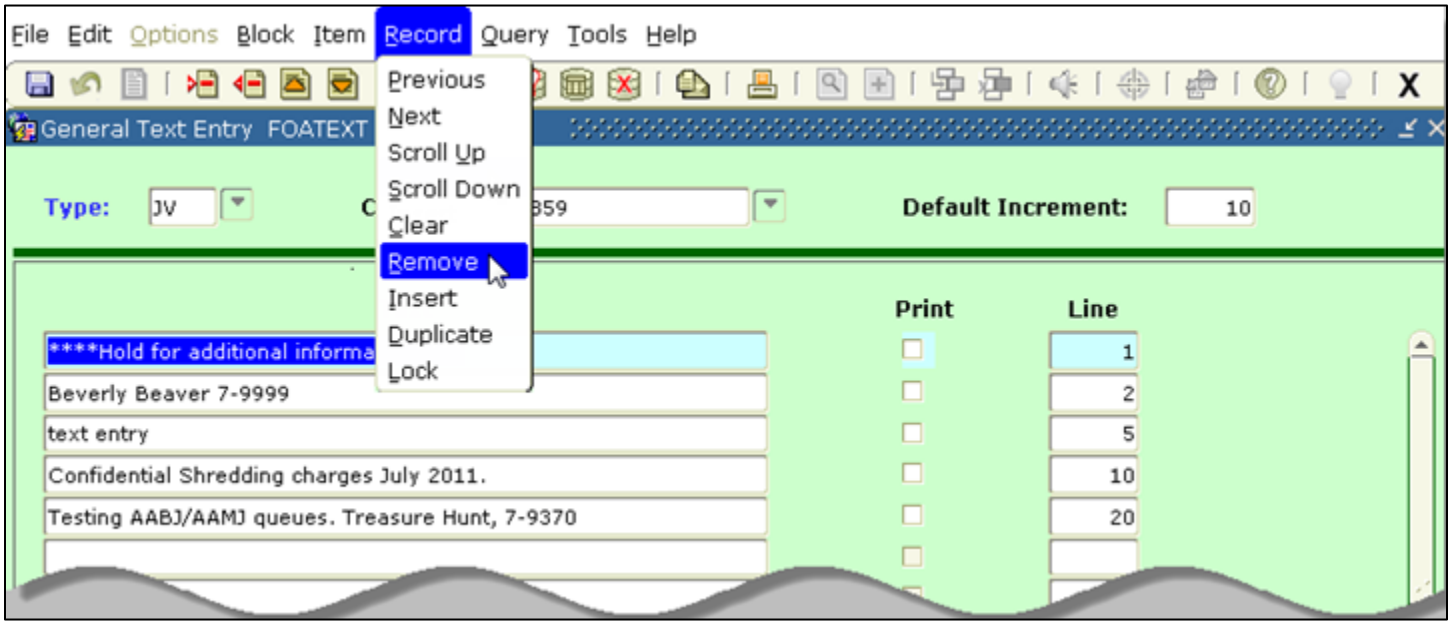
1. In Banner, access the General Text Entry (FOATEXT) form and, if necessary, enter the Type (JV) and Code (document number):



2. Enter the hold text. Be sure to include the reason the JV is on hold and your name and number. To ensure the hold is placed at the top of the text, enter a number between 01-09 in the Line field:



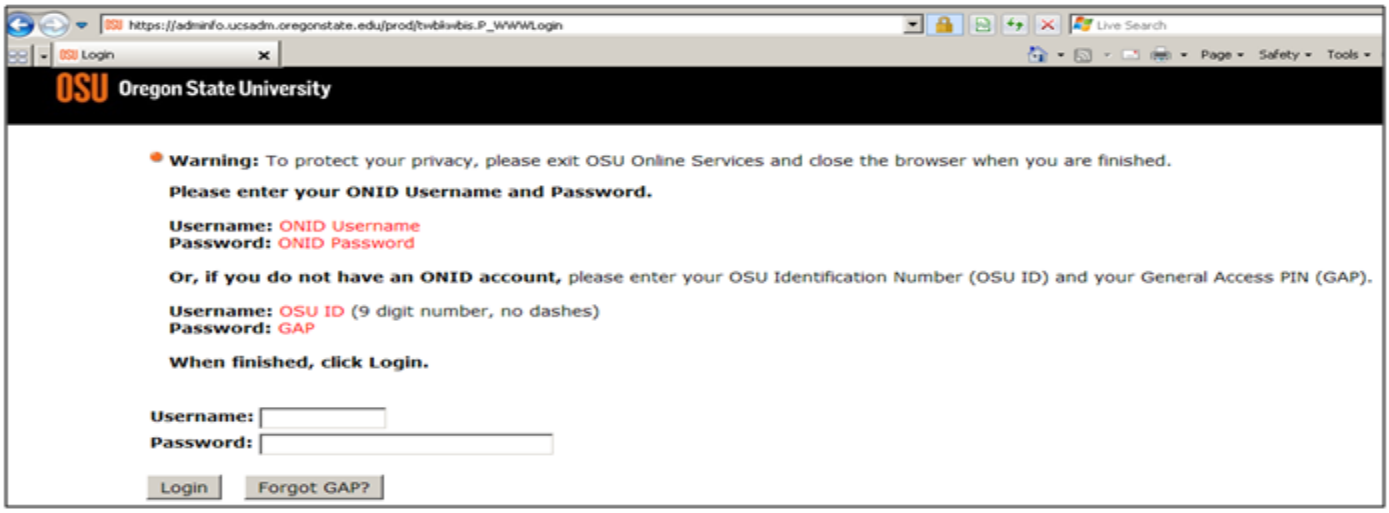
3. Once the additional text is added, the hold can be removed. With the line you want to remove highlighted, select Remove from the Record Menu or click Remove Record ( ):



Note: you could also delete the text then change the line number to the last line. In the above example, you would change the line number to 21 and 22 after deleting the hold text and name from lines 1 and 2.

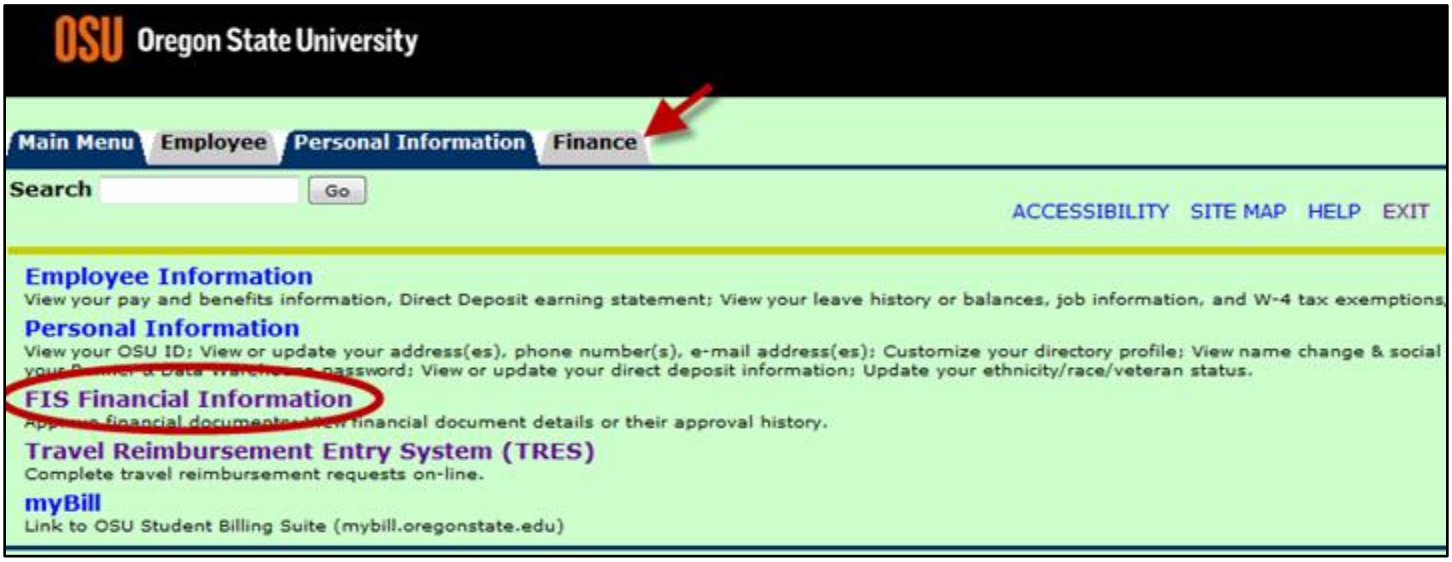
Banner Self Service Journal Voucher Approval

Reminder: Access Banner Self Service from the OSU Online Services page (https://adminfo.ucsadm.oregonstate.edu/prod/twbkwbis.P_WWWLogin):

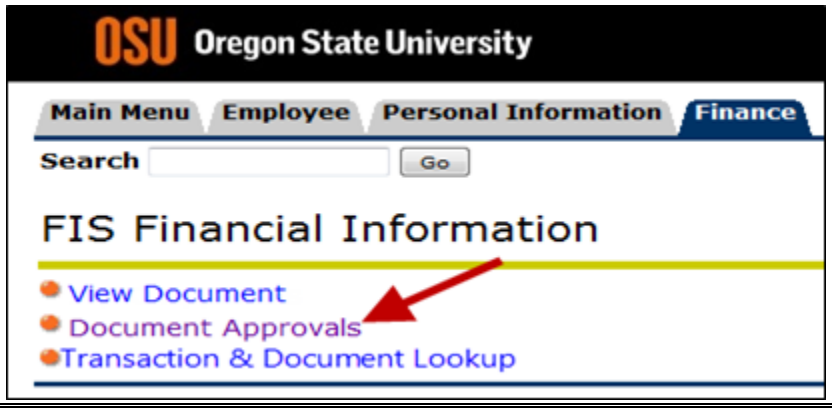


Journal Voucher Approval

1. From the Online Services Home page, select the Finance tab or FIS Financial Information from the menu:

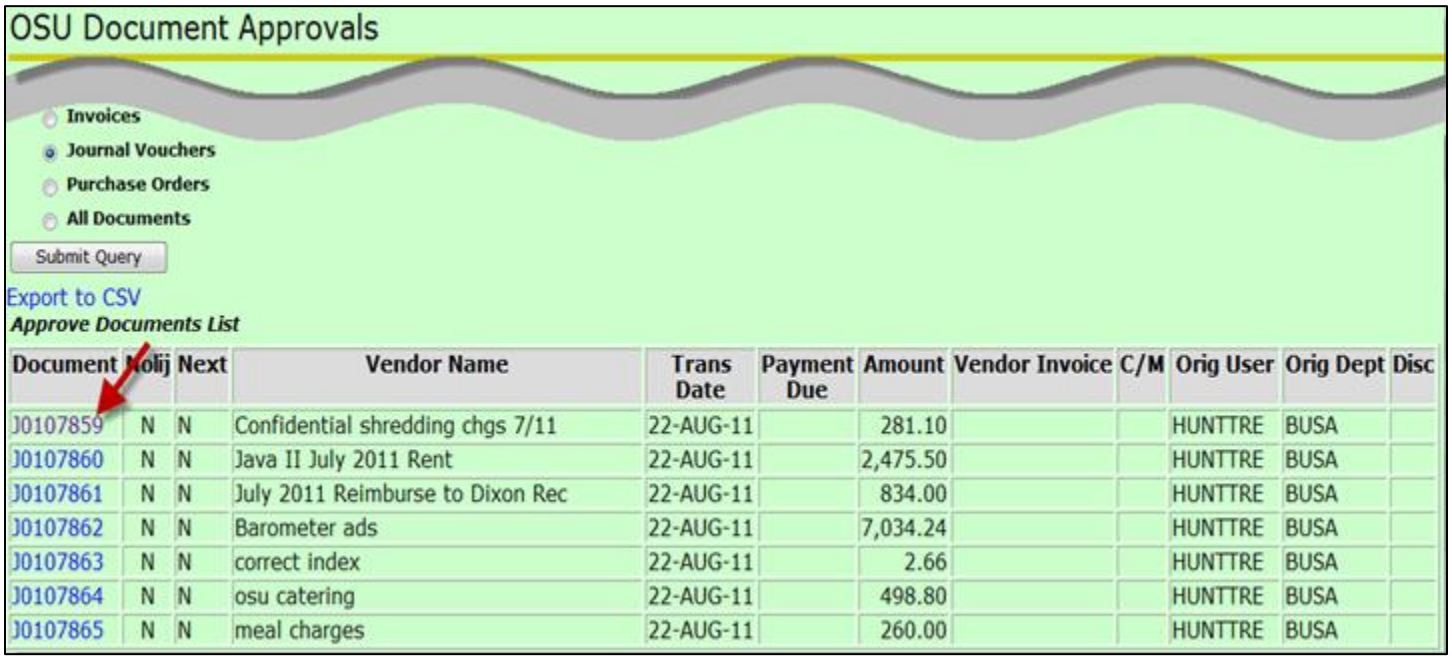


2. Select Document Approvals from the FIS Financial Information menu:



3. On the OSU Document Approvals page, select Documents for which you are the next approver and Journal Vouchers then click Submit Query:

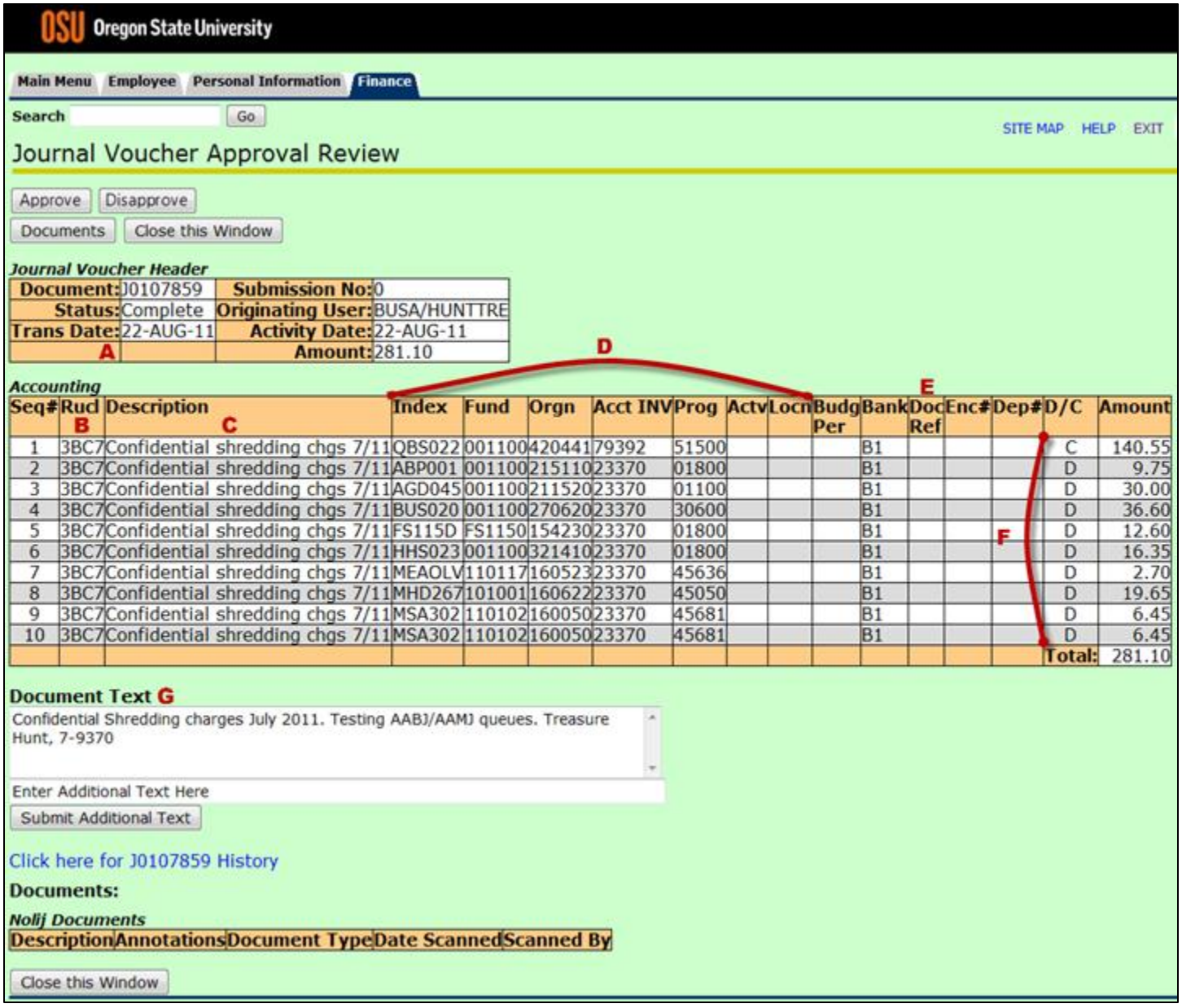
4. Select the Document number to view the JV details:



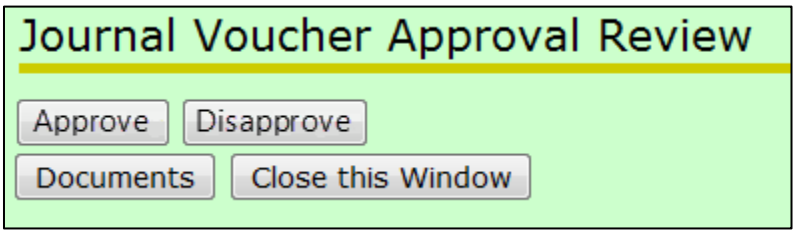
Document	Holij	Next	Vendor Name	Trans Date	Payment Due	Amount	Vendor Invoice	C/M	Orig User	Orig Dept	Disc
J0107859	N	N	Confidential shredding chgs 7/11	22-AUG-11		281.10			HUNTTRE	BUSA	
J0107860	N	N	Java II July 2011 Rent	22-AUG-11		2,475.50			HUNTTRE	BUSA	
J0107861	N	N	July 2011 Reimburse to Dixon Rec	22-AUG-11		834.00			HUNTTRE	BUSA	
J0107862	N	N	Barometer ads	22-AUG-11		7,034.24			HUNTTRE	BUSA	
J0107863	N	N	correct index	22-AUG-11		2.66			HUNTTRE	BUSA	
J0107864	N	N	osu catering	22-AUG-11		498.80			HUNTTRE	BUSA	
J0107865	N	N	meal charges	22-AUG-11		260.00			HUNTTRE	BUSA	

Note: You can sort on any of the columns simply by clicking on the column heading.

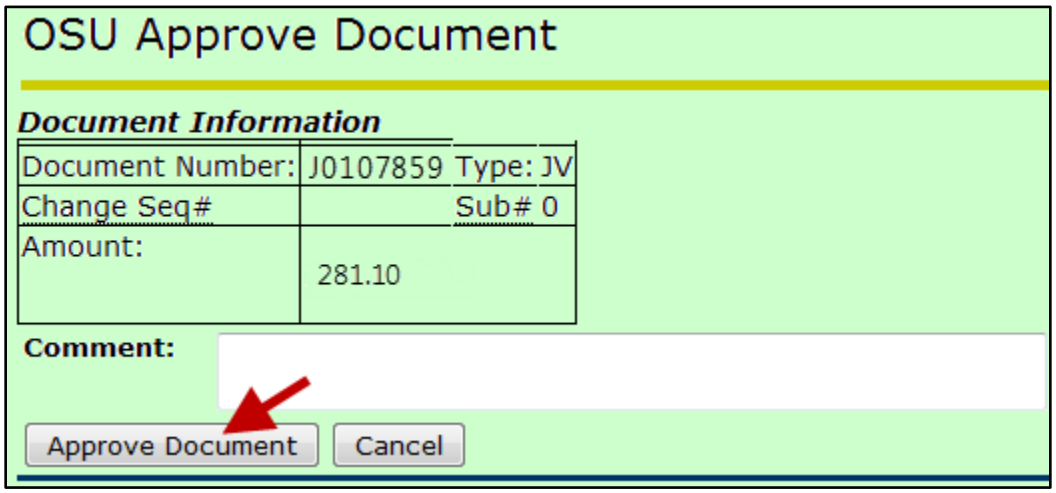
5. On the Journal Voucher Approval Review page, you will find the same information found on the FOQJVCD form in Banner. On this screen, verify (use the checklist above):
   A. Transaction Date
   B. Rule Code (Rucl)
   C. Descriptions
   D. Indexes/Funds and Account Codes
   E. Document Reference (Doc Ref) – if the JV is correcting or redistributing a posted transaction, the document number should be entered in the document reference field.
   F. Debits=Credits
      Note: the Total will be debits + credits.
   G. Text – the text should fully support the reason for the transaction so that someone outside the university would understand.



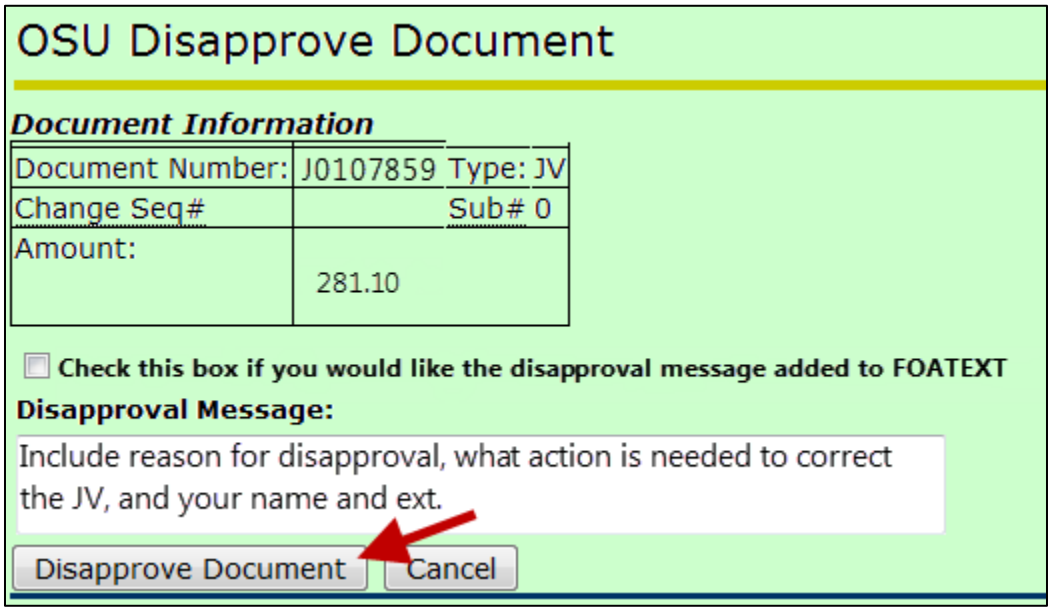
6. Once you have reviewed the JV details, select Approve or Disapprove at the top of the page:



a. On the Approval page, add any comments (if needed) then select Approve Document:



b. On the Disapproval page, enter error notations then select Disapprove Document:



Appendix A: Journal Voucher Rule Codes

Rule Code Basics

Budget Rule Codes – 1XXX
Budget Rule Codes begin with 1. They are used for redistributing resources and/or editing earning and spending plans. A budget period must be entered on the JV when using this rule code. See the Office of Budget and Fiscal Planning for more information: http://oregonstate.edu/budget/ and http://oregonstate.edu/budget/sites/default/files/forms_instructions/budget-change-jvs-2010.pdf

Encumbrance Rule Codes – 2XXX
Encumbrance Rule Codes begin with 2. They are used to place funds in reserve for upcoming expenses or to remove funds from hold.

Revenue, Expense, Asset, and Liability Rule Codes – 3XXX
Revenue, Expense, Asset, and Liability Rule Codes begin with 3. These are the most common rule codes used. They are used to process internal transactions, correct previously processed transactions, redistribute charges, and apply revenue and internal charges.

3BCX Rule Code (the rule code for each business center)

The 3BCX Rule Code is used for the following transactions and account codes:

- Correcting index or activity codes – a Doc Ref is required for this JV type.
- Redistribution of charges – a Doc Ref is required for this JV type.
- Correcting account codes – a Doc Ref is required for this JV type and should be used for account codes 2xxxx-3xxxx only.
- Charges for internal sales or services – debit to account code 2xxxx, credit to account code 79xxx or 09xxx (depending on fund used) and confirm there is an approved fee in the OSU Internal Fee Book.
- Original charges to restricted funds.

3JV1 Rule Code

The 3JV1 Rule Code is used for the following transactions and account codes:

- General Ledger Account Codes – Axxxx, Bxxxx, Exxxx, Fxxxx.
- Transfer Account Codes – 9xxxx.
- Capital Asset Account Codes – 4xxxx. The exception is if that account is used on grant/contract funds, use 3GNT instead.
- External Revenue Account Codes – redistribution of 01xxx-08xxx account codes; F-doc reference is required.

3GNT Rule Code

The 3GNT Rule Code is used for any correction to or from any restricted fund (grant, contract, or gift funds). Index and funds for Grants, Contracts, or Gifts all begin with a letter.

Business Center - JV Rule Code Matrix

Account Type	Account Code Range	Notes	Rule Code to Use	Entry done by BC	Final Approval by BC
1x - Assets	Axxxx	Do Not use A0901	3JV1	X	
2x - Liabilities	Bxxxx		3JV1	X	
51 - Student Fees	01000-01999	F-document reference required	3JV1	X	
52 - Government Resources & Allocations	02100-02520	F-document reference required	3JV1	X	
53 - Gift Grants and Contracts	03000-03652	F-document reference required	3JV1	X	
54 - State Agency Transfers In	04000-04999	F-document reference required	3JV1	X	
55 - Investment/Debt/Debt Service	05100-05260	F-document reference required	3JV1	X	
56 - Sales and Services Revenue	06000-07899	F-document reference required	3JV1	X	
57 - Other Revenue	08000-08030	F-document reference required	3JV1	X	
58 - Student Loan Revenues	08800-08899	F-document reference required	3JV1	X	
59 - Internal Sales	09000-09398	Internal Income - use on 09xxxx-Service Centers, 1xxxxx-Auxiliary, and 05xxxx-Designated Operations Funds.	3BCx	X	X
6x - Labor	1xxxx	No Dept Entry	-----		
69 - Other Payroll Expenses	109xx	JV's only allowed for OPE Adjustments - using account codes 10904-10909	3JV1	X	
71 - Service & Supplies	2xxxx-3xxxx	*If correcting to or from a grant, use 3GNT.*	3BCx	X	X
73 - Capital Expense	4xxxx	Should only see these account codes used for corrections - no original entries *If correcting to or from a grant, use 3GNT*	3JV1	X	
74 - Student Aid	5xxxx		3JV1	X	
75 - Merchandise-Resale/Redistribution	6xxxx		3JV1	X	
76 - Indirect Costs	7000x	No Dept Entry	-----		
77 - Internal Sales Reimbursements	79xxx	Internal Income - use on 00xxxx-General Funds, 03xxxx-Statewide Public Service Funds, and when both sides of the transaction are 1xxxxx Auxiliary funds.	3BCx	X	X
78 - Depreciation/Amortization Expense	80xxx	No Dept Entry	-----		
79 - Student Loan Related Expense	88xxx	Only used by Business Affairs	3JV1	X	
81 - Interfund Transfers In	91xxx	Special Rules Apply: see FIS 1107-07	3JV1	X	
82 - Interfund Transfers Out	92xxx	Special Rules Apply: see FIS 1107-07	3JV1	X	
91 - Fund Additions	Exxxx	Only use on 09xxxx-Service Center, 1xxxxx-Auxiliary Funds, and 8xxxxx-Reserve Plant Funds.	3JV1	X	
96 - Fund Deductions	Fxxxx	Only use on 09xxxx-Service Center, 1xxxxx-Auxiliary Funds, and 8xxxxx-Reserve Plant Funds.	3JV1	X	

3GNT Rule Code

Grant/contract/gift Funds (Index begins and ends with a letter - Fund begins with a letter)

These include OSUF (FSxxxx) and ARF (FAxxxx) funds

	For *corrections* to or from grant/contract funds	3GNT	X	
	For *original* charges to a grant/contract	3BCx	X	X

Encumbrances

Correcting a Manual Encumbrance (E-document encumbrance); formerly 2ENC	2ENB	X	X
Full liquidation of a Manual Encumbrance or Purchase Order; formerly 2LIQ	2LIB	X	X
Partial liquidation of a Manual Encumbrance or Purchase Order; formerly 2LQP	2LQB	X	X

Budget JV's

See Budget and Fiscal Planning website: http://oregonstate.edu/budget/	1xxx	X	X

Appendix B: Account Code Guidelines

General Ledger Account Codes (A, B, C, D, E, F Codes):

1. **Axxxx** – Asset Accounts
   a. Do NOT use A0901.
2. **Bxxxx** – Liability Accounts
3. **Cxxxx** – Control Accounts – Never use – automatically done by Banner.
4. **Dxxxx** – Fund Balances – Rarely used – used by Business Affairs only.
5. **Exxxx** – Fund Additions
   a. Used for Service Centers/Auxiliaries/Reserves only – funds beginning with 09xxxx, 1xxxxx, 8xxxxx. – contact Business Affairs.
6. **Fxxxx** – Fund Deductions
   a. Used for Service Centers/Auxiliaries/Reserves only – funds beginning with 09xxxx, 1xxxxx, 8xxxxx. – contact Business Affairs.

Operating Ledger Account Codes – always use an index:

1. **0xxxx** – Revenue Accounts:
   a. Document Reference must be an "F" document (except for 09xxx-Internal Sales).
   b. No revenue moves from an FSxxxx index to a non-FSxxxx index.
   c. No revenue moves from a FAxxxx index to a non-FAxxxx index.
2. **1xxxx** – Payroll Related Expenses – contact Payroll before using.
3. **2xxxx** – Supplies & Services:
   a. Watch for taxable account codes – list available at http://www1.ous.edu/owfp/plsql/fpm.index_list.
   b. Supplies vs. minor equipment – supplies will be consumed during normal course of business i.e. office supplies, paper, disks/CD's.
   c. For inappropriate use of VISA (including taxable 24xxx – service activity), notify Rose Hamilton in Business Affairs.
4. **3xxxx** – Travel and Subcontracts:
   a. Corrections only – no original entries.
   b. Original payment should be on an invoice "I" document or "VX" entry via travel agency payment.
   c. Exceptions: clearing travel advances and recording cash out transactions by Accounts Payable.
5. **4xxxx** – Capital Expenditures - Corrections only – no original entries.
6. **5xxxx** – Student Scholarships/Participant Support – student or group name should be on Description line, no SSN's.
7. **6xxxx** – Merchandise for Resale/Redistribution:
   a. Used for inventory adjustments.
   b. Mostly used by Auxiliary operations.
8. **7000x** – Indirect Costs:
   a. Automatically generated by Banner.
   b. Manual adjustments can only use rule code 3GNT.
9. **79xxx** – Internal Sales Reimbursement (See also Other Information–Internal OSU Charges):
   a. Use when value is added to the service or supply being charged.
   b. Use on General Funds (001xxx) and Statewide Funds (03xxxx).
   c. Other funds use 06xxx, 08xxx, or 09xxx revenue account codes.
10. **8xxxx** – Student Loan Related Expense – only used by Business Affairs.
11. **9xxxx** – Transfer Accounts – Contact Business Affairs prior to using:
    a. See FIS 1107-07: Transfer Account Codes for special rules.
    b. See FIS Ex003-21: Transfer Account Code Usage by Fund Type Level II.

Other Useful Information:

1. Internal OSU Charges:
   a. Services and Testing
      1. Charges should be listed in internal fee books.
      2. Used consistently for all 'customers' (i.e. no discounts).
      3. Process internal charge JV's monthly – no less than quarterly.
      4. Debit appropriate account code for service performed for the customer.
   b. Departmental photocopying
      1. Can be charged if there is a meter or other counting device.
      2. Not necessary to have in internal fee book.
      3. Debit - account 24602.
      4. Credit - account 79107.
   c. Credit account code by Funds:
      1. Use 79xxx for:
         a. 0xxxxx – General Funds.
         b. 03xxxx – Statewides (Extension, Experiment Stations).
         c. 1xxxxx – Auxiliary Enterprise Funds *when* debit is also to 1xxxxx – Auxiliary Enterprise Funds.
      2. Use 09xxx for:
         a. 05xxxx – Designated Operations Funds.
         b. 09xxxx – Service Center Funds.
         c. 1xxxxx - Auxiliary Enterprise Funds.
      3. Use 06xxx when:
         a. Debit is to 9xxxxx – Agency Funds.
         b. Description line should be clear and enable verification of account code.
            Example: Scanning Probe Test – 1/10 Miller
         c. Text should provide:
            1. Business purpose/reason.
            2. How amount was calculated, i.e.: # hours, test performed.
            3. Date (mm/yy) of service.
            4. For whom service was performed.
2. Revenue Corrections:
   a. **Must have** received cash.
   b. **Required** - "F" document reference.
   c. **Can Not** correct between "0" account codes and "2, 3, 4, 5, 6" account codes.
   d. **Must be** current fiscal year.
   e. **Required -** Good text - what and why JV is being done.
3. Expenditure corrections:
   a. **Required -** Banner document reference.
   b. **Must be** current fiscal year expense.
   c. **Required -** Good text - what and why correction is being made –be specific!
   d. If correction of partial payment amount, note this in text.

Appendix C: Resources

OUS Account Code Definitions
http://www1.ous.edu/owfp/plsql/fpm.index_list

OUS Fiscal Policy Manual
http://www.ous.edu/cont-div/fpm

OSU Fiscal Policy Manual
http://oregonstate.edu/fa/manuals/fis

JV Policy:
http://oregonstate.edu/fa/manuals/fis/1107
FOAPAL Elements:
http://oregonstate.edu/fa/manuals/fis/1101
Recharge Activities:
http://oregonstate.edu/fa/manuals/fis/1403-01

OSU Internal/External Fee Book
https://fees.oregonstate.edu

FA&A Website
http://oregonstate.edu/fa/businessaffairs/staff/faa