



Banner recognizes a Journal Voucher as a transaction that is not a Requisition, Purchase Order, Invoice or Encumbrance.

All departments are required to use the following guidelines and procedures when preparing a journal voucher entry. Excel Journal Voucher Entry Forms are used to when Banner Electronic Journal Voucher is not allowed such as moving revenue or expenses from one department to another, correct transactions involving other department, correct P Card transactions, record recharges involving other department.

EXCEL JOURNAL VOUCHER ENTRY FORM INSTRUCTION

Tab 1 - Header

Enter the **Requester's NetID** and **date**

Enter the **Approver's NetID** and **date**

Enter **Submission date**. This is the date JV requester completes the JV form

OSP Pre-approval for amount greater than \$200 for federally sponsored award (ex.20XXXX). Please submit to ospoost@gmu.edu for pre-approval. OSP submits the approved JV to GAO.

If departmental cost transfer, please provide **charged department's approval**.

Enter a detailed **explanation of the transactions**.

1. Please provide **additional information** about JV. Examples are the event date for future events, any justification, and document reference numbers for multiple initial transactions.
2. **Negative balance:** If posting this JV will result expense account to be negative, provide detail justification.
3. Was the initial transaction related to this JV was more than 60 days? If so, please provide the reason why it could not be reconciled within 60 days in explanation of journal voucher.

If journal voucher is related to **federally sponsored award**, please answer **two questions**. If not, skip the questions.

Tab 2 – JV template

Enter **Transaction date**. This is the date used to record in Banner.

Enter **Document Reference number** of initial transaction. (Ex. JXXXXXXXX, JPXXXXXXXX, IXXXXXXXX) - **OPTIONAL**

Enter 6 digit **FUND**;

Either Fund or Org is required. If there is no default Fund or Org, please provide one.

Enter 6 Alphanumeric **ORGANIZATION**;

Enter 5 digit **ACCOUNT**; **required**

Enter 5 digit **PROGRAM Code**; **If there is no default program code, please provide one.**

Enter **ACTIVITY** if applicable; Starting from Fy23, pre-approval is no longer needed. The usage of Activity code is the responsibility of department.

Location code is optional for data entry. Leave blank.

Rule code is pre-filled with XSR. GAO will make the determination of the appropriate rule code.

Enter a detailed description up to 35 characters.

Enter debit amount in **Debit** column, enter credit amount in **Credit** column.

1. Amount is truncated to two digits in the right of decimal point.
For example, 261271.572535 should be entered as 261271.57

2. Amount cannot use formula.

3. Data should be formatted to data.

Totals at the top of JV template

Totals at the top provides the total of all entries. If rule codes are XSR, using "D" or "C" must balance to zero.

JOURNAL VOUCHER (JV) CHECKLIST

The purpose of this JV checklist is solely to assist you in preparing JV and to ensure efficient and timely processing.

Checklist Items	CheckBox
Appropriate Fund/Org code was provided? Only Org code is provided, Fund code is required.	
Appropriate digits (alphanumeric) were provided? Fund/Org codes are active? (cross functional)	<input type="checkbox"/>
Appropriate Account code and amount was provided? 1. Please note account code 70000 is only used in Budget Transactions. 2. Salary reclassifications use the payroll redistribution process, please view the form and instructions on the https://budget.gmu.edu/forms/ (Few exceptions are allowed on the Banner Journal Voucher Entry Form)	<input type="checkbox"/>
Document Reference was provided?	<input type="checkbox"/>
If this JV is recording to OSP federally sponsored award and amount is greater than \$200, please submit to ospoost@gmu.edu for pre-approval. Then OSP will submit to General Accounting as a final approver.	<input type="checkbox"/>
For departmental cost Share or cost Transfer, did you receive charged department's approval? Appropriate approval documents were provided? (Ex. Email, invoices)	<input type="checkbox"/>
Did the initial transactions posted in the departmental Operating Statement? If not, please wait until the initial transactions are posted.	<input type="checkbox"/>
Please provide additional information about JV. Examples are the event date for future events, any justification, and document reference number for multiple initial transactions.	<input type="checkbox"/>
Please ensure if JV will not make expense account to be negative. If so, please review the JV to ensure it is correctly prepared. If correctly prepared, provide the justification.	<input type="checkbox"/>
If JV is to move out from Chart P 26617 P-card Clearing (Chart 1 74093 Suspended PCard Transactions), please ensure the initial transactions were posted in the departmental operating statement, prior to submitting the JV.	<input type="checkbox"/>
Was the initial transaction related to this JV was more than 60 days? If so, please provide the reason in explanation of journal voucher.	<input type="checkbox"/>

General Accounting Department
journals@gmu.edu
 Thank You!