1. Purpose

This policy and its procedures set forth the protocols for submitting Journal Vouchers along with the required supporting documentation for processing with the University Accounting Office.

2. Policy

   a. A Journal Voucher is a document that provides written authorization for a financial transaction.

   b. The University Accounting Office is responsible for processing Journal Vouchers in compliance with all applicable policies, rules, and regulations.

   c. The Journal Voucher Template SDSU form is to be used for transactions within and between University departments or budget units.

   d. The Noncash Voucher to another State Agency form is to be used to initiate a transaction between a University department or budget unit and another state agency or university.

   e. Supporting documentation is required for the submission and processing of all Journal Vouchers and will be attached thereto at submission. The supporting documentation is scanned into Banner for audit purposes and for compliance with SDBOR Records Retention policies.

3. Procedures

   a. For a transaction between or within University departments or budget units, individuals are to use the Journal Voucher Template SDSU form.

      i. Departments on both the DR/debit and CR/credit side of the transaction must review and sign the Journal Voucher. It is acceptable to gather approvals via e-mail and attach the e-mail as part of the support documents. Signatures are to be in ink, and pencils are not to be used on the form.

      ii. The individual preparing the Journal Voucher should be identified in the header section of the voucher.
iii. Journal Vouchers are not used to reverse or correct another Journal Voucher or invoice that has not yet been posted into Banner. Individuals needing to reverse or correct a Journal Voucher must wait until after the original document posts in Banner and then, provide a Banner print screen showing the original entry as part of the documents submitted for a correction.

iv. Individuals should provide only the original signed Journal Voucher document to the University Accounting Office. This will ensure that the Journal Voucher is processed only one time and eliminate duplicate entries.

v. An account number is always required. Individuals may provide either an index code or the fund, org and program codes. If the index code does not define the fund, individuals must provide both the index code and the fund code.

Individuals who are unsure of the proper accounting codes to use for their transaction may contact the University Accounting Office or Budget Office for assistance before submitting the form.

vi. The total debits and total credits must be equal.

vii. There must always be a description listed on each line of data. In the field labeled “Banner Description-28 Character Maximum,” individuals put in the description that will be data entered into Banner. There is a 28 character limit for the Banner description field. Individuals should use the section provided in the lower portion of the form to provide a more complete description of the transaction where needed.

viii. If there are more than 12 data entry lines, individuals must use the JV Extension Spreadsheet for all entry lines and should not list any transactions on the main Journal Voucher Template SDSU form. Only the total of debits on line 1 and total of credits on line 2 of the Journal Voucher Template SDSU form should be entered. The JV Extension Spreadsheet is included with the Journal Voucher Template SDSU form on a separate tab. The JV Extension Spreadsheet is to be attached behind the Journal Voucher Template SDSU form when submitting the form to the University Accounting Office.

ix. If there are more than 50 lines, the data must be uploaded into Banner. Individuals may contact the University Accounting Office for assistance with this process.

b. For a transaction between a University department or budget unit and another state agency, individuals are to use the Noncash Voucher to another State Agency form.

i. Department name and contact information must be provided in the right-hand side of the header.

ii. State Agency name, address and contact name must be provided in the left-hand side of the header. Any specific instructions for the forwarding of the Journal Voucher to the correct individual should also be provided.

iii. The department’s line of coding should be provided, and the document will be forwarded to the other state agency so they can provide the coding for their side of the transaction. The department should enter the debit/credit indicator and
amount for the other side of the transaction, but leave the FOAPAL string for the other state agency to fill in.

1. When billing another agency for a service that the department provided, the department should enter their index, their revenue account code, the “C” to indicate a credit, and the amount. They should also add a line with the “D” to indicate a debit and the amount, but should leave the index and account code blank. The document total should reflect both the debit and credit amounts even though only half of the document is coded.

iv. When the University Accounting Office processes the Journal Voucher, they will enter the information on Banner and also the University’s half of the transaction on the state accounting system. The Accounting Office will then mail or e-mail the other state agency a copy of the voucher with the state accounting system document number listed, and the other state agency will go in and complete the coding to end the transaction on the state accounting system.

c. Supporting documentation included with the Journal Voucher is scanned into Banner along with the Journal Voucher. If support is missing or inadequate, the University Accounting Office will contact the individual to obtain what is needed.

i. Supporting documents will provide clear information on the intent of the transaction.

1. Supporting documentation may include invoices, e-mails, Banner screen shots or tracking spreadsheets.
2. Attached support should not include unnecessary information, duplication, or extra sheets that do not provide direct support for the transaction.
3. All supporting documents must be printed single-sided and should not have any necessary information on the back of any of the pages for scanning purposes.
4. Sensitive or personal information such as bank account numbers, Social Security Numbers, and credit card numbers should be removed from supporting documents.

ii. Documents are to be submitted in a non-color format to increase document clarity in scanning and viewing the documents in Banner Web Xtender.

iii. The supporting documents must be stapled with a single staple behind the Journal Voucher.

4. Responsible Administrator

The Vice President for Finance and Business, or designee, is responsible for the annual and ad hoc review of this policy and annual review of procedures. The University President is responsible for approval of this policy and its procedures.

SOURCE: Approved by President on 08/11/2014.