

Journal Voucher Transaction

OVERVIEW

- ◆ In general, the Journal Voucher Transaction is used to record accounting events that cannot be recorded on any other AFNS transaction.

- ◆ It is commonly used to adjust assets, liabilities, revenues, and expenditures.

- ◆ Some examples of using the Journal Voucher Document include the following:
 - Reclassification of General Ledger Entries (e.g. redistributing revenue from one revenue source to another);

 - Balance Sheet Transactions (e.g. moving money from one cash balance sheet account to another);

 - Expending previously recorded expenditures (usually used for inventory items); and

 - Standard accruals and reversals (e.g. recording month-end accruals and reversing them in the new accounting period).

- ◆ The Journal Voucher cannot be used to adjust documents previously entered through other AFNS transactions (e.g. a payment voucher) unless the warrant has updated the transaction.
 - Previously entered transactions should be adjusted by performing a modify action to that transaction.

- ◆ The Journal Voucher cannot be used to reference and clear previously entered documents (i.e. it cannot be used to record a payment voucher that clears a purchase order). This should be accomplished using one of the other standard AFNS documents. There is not a reference field on the JV screen.

- ◆ The following balance sheet accounts cannot be used on a journal voucher:

- The system-wide pre-encumbrance account;
- The system-wide encumbrance account;
- The system-wide billed receivables account;
and
- The system-wide vouchers payable account.

Transactions affecting these accounts should be recorded on the requisition, purchase order, invoice, and payment voucher, respectively.

All other balance sheet accounts can be used on a Journal Voucher Transaction.

- ◆ As a general rule, if the accounting data you are adjusting is maintained on an open items table (i.e. OPRQ, OPOH, OPOL, OPVH, OPVL), it cannot be adjusted using the Journal Voucher.

- ◆ An account type must be specified for each line on the Journal Voucher Transaction. The following account type codes are commonly used:

- 01 Asset
- 02 Liability
- 03 Fund Balance
- 22 Expense/Expenditure
- 23 Expenditure
- 24 Expense
- 31 Revenue

- ◆ Two Absolute Rules for Coding the Journal Voucher Transaction:
 - Debit amounts and credit amounts must be equal within a fund.
 - For every Journal Voucher Transaction coded, total debits must equal total credits before the system will process and accept the document.

- ◆ The Document Control Table (DCTL) keeps track of journal voucher transactions processed and accepted by AFNS.

DCTL Table Example:

ACTION: R SCREEN: DCTL USERID: AFNS		
DOCUMENT CONTROL INQUIRY		
ACCOUNTING PERIOD	TRANSACTION ID	DATE OF RECORD
=====	=====	-----
01- XX 1 01	JV XAGC0000001	10 03 XX
02- XX 1 01	JV XAGC0000002	10 03 XX

- ◆ The Journal Voucher Transaction is sent to the Comptroller's Accounting system (CAS = FXTC) through integration. A Journal Voucher form must be printed and sent to the Comptroller's Office before the transaction will be processed in CAS. The system will email the journal voucher (to the agency) the next working day after the transaction is entered into AFNS.

- ◆ Any Journal Voucher Transactions that does not affect the Comptroller's system should have "OT" (alpha O character) in the first two positions of the document id.

- ◆ Payroll journal vouchers will not integrate to CAS. These journal vouchers begin with BW, MO, SA, and SM. GHRS sends a separate payroll journal voucher to CAS.


```

FUNCTION:          DOCID: JV  AGC  XAGC0000001
STATUS:           BATID:          ORG:          000-000 OF 000
H-              JOURNAL VOUCHER INPUT FORM
  JV DATE:       ACCTG PRD:       BUDGET FY:       REVERSAL DATE:
ACTION:         BUDGET OVERRIDE IND:   COMMENTS:
  DEBIT DOC TOTAL: 25.00          CREDIT DOC TOTAL: 25.00
  CALC DEBIT TOTAL:              CALC CREDIT TOTAL:
AC              SUB              FUNC OBJ SUB  BS  JOB
TP FUND  AGCY  ORG  ORG  APPR UNIT  ACTV  TION  REV O/R  ACCT  NUMBER
-----
INT  REF  BK      DEBIT              VENDOR / PROVIDER
FUND AGCY CD      AMOUNT          REPT CAT  CODE          NAME
-----
                                CREDIT    CASH
DESCRIPTION                   AMOUNT    IND
-----
22  1234  123    1234      123              0800 04
                        25.00

```

```

FUNCTION: ed       DOCID: JV  AGC  XAGC0000001
STATUS:           BATID:          ORG:          000-000 OF 001
H-              JOURNAL VOUCHER INPUT FORM
  JV DATE:       ACCTG PRD:       BUDGET FY:       REVERSAL DATE:
ACTION:         BUDGET OVERRIDE IND:   COMMENTS:
  DEBIT DOC TOTAL: 25.00          CREDIT DOC TOTAL: 25.00
  CALC DEBIT TOTAL:              CALC CREDIT TOTAL:
AC              SUB              FUNC OBJ SUB  BS  JOB
TP FUND  AGCY  ORG  ORG  APPR UNIT  ACTV  TION  REV O/R  ACCT  NUMBER
-----
INT  REF  BK      DEBIT              VENDOR / PROVIDER
FUND AGCY CD      AMOUNT          REPT CAT  CODE          NAME
-----
                                CREDIT    CASH
DESCRIPTION                   AMOUNT    IND
-----
22  1234  123    1234      123              0500 07

```

Type in the header information and the data for the first line. Press **Enter** to enter the second line of data.

You must code everything that you want coded. A Journal Voucher (JV) does not reference any other documents.

Journal Voucher transactions are unique as they don't use line numbers (01, 02 etc). Instead, Account Type Codes (AC TP) **must** be coded on each line (22, 01, 31).

Debits have to equal credits within a fund!!! For every debit line or lines there must be an equal offsetting credit line or lines.

Now you are ready to edit the document, type **"ed"** in the FUNCTION.

FUNCTION: DOCID: JV AGC XAGC000001
 STATUS: **SCHED** BATID: ORG: 001-001 OF 002

H- JOURNAL VOUCHER INPUT FORM

JV DATE: ACCTG PRD: BUDGET FY: REVERSAL DATE:

ACTION: BUDGET OVERRIDE IND: COMMENTS:

DEBIT DOC TOTAL: 25.00 CREDIT DOC TOTAL: 25.00

CALC DEBIT TOTAL: 25.00 CALC CREDIT TOTAL: 25.00

AC SUB FUNC OBJ SUB BS JOB
 TP FUND AGCY ORG ORG APPR UNIT ACTV TION REV O/R ACCT NUMBER

INT REF BK DEBIT VENDOR / PROVIDER
 FUND AGCY CD AMOUNT REPT CAT CODE NAME

DESCRIPTION						CREDIT	CASH
						AMOUNT	IND
22	1234	123	1234	123			0800 04
						25.00	

A--*HP00-NO ERRORS DETECTED


```

FUNCTION:          DOCID: JV  AGC  XAGC0000002
STATUS:           BATID:          ORG:          000-000 OF 000
H-              JOURNAL VOUCHER INPUT FORM
  JV DATE:       ACCTG PRD:       BUDGET FY:       REVERSAL DATE:
ACTION:         BUDGET OVERRIDE IND:       COMMENTS:
  DEBIT DOC TOTAL: 200.00           CREDIT DOC TOTAL: 200.00
  CALC DEBIT TOTAL:                CALC CREDIT TOTAL:
AC              SUB              FUNC OBJ SUB  BS  JOB
TP FUND AGCY  ORG  ORG  APPR UNIT  ACTV  TION  REV O/R  ACCT  NUMBER
-----
INT  REF  BK      DEBIT              VENDOR / PROVIDER
FUND AGCY CD      AMOUNT            REPT CAT  CODE      NAME
-----
DESCRIPTION              CREDIT      CASH
                          AMOUNT      IND
-----
22  1234  123  1234      123              0800 06
                          200.00

```

```

FUNCTION: ed          DOCID: JV  AGC  XAGC0000002
STATUS:           BATID:          ORG:          000-000 OF 001
H-              JOURNAL VOUCHER INPUT FORM
  JV DATE:       ACCTG PRD:       BUDGET FY:       REVERSAL DATE:
ACTION:         BUDGET OVERRIDE IND:       COMMENTS:
  DEBIT DOC TOTAL: 200.00           CREDIT DOC TOTAL: 200.00
  CALC DEBIT TOTAL:                CALC CREDIT TOTAL:
AC              SUB              FUNC OBJ SUB  BS  JOB
TP FUND AGCY  ORG  ORG  APPR UNIT  ACTV  TION  REV O/R  ACCT  NUMBER
-----
INT  REF  BK      DEBIT              VENDOR / PROVIDER
FUND AGCY CD      AMOUNT            REPT CAT  CODE      NAME
-----
DESCRIPTION              CREDIT      CASH
                          AMOUNT      IND
-----
22  1234  123  5678      123              0800 06
                          200.00

```

Enter the original accounting information that was used to make the payment on the first line of the journal voucher transaction and code the amount in the credit field. Use account type 22.

Enter the correct accounting information for recording the expenditure on the second line and code the amount in the debit field. This journal voucher screen only has room for one line per screen. Press **enter** to key the second line of data.

Process this transaction by keying "**ed**" in the FUNCTION field.

Journal Voucher Scheduled

```

FUNCTION:                DOCID: JV   AGC   XAGC0000002
STATUS:  SCHED         BATID:                ORG:                001-001 OF 002
H-                      JOURNAL VOUCHER INPUT FORM
  JV DATE:              ACCTG PRD:        BUDGET FY:        REVERSAL DATE:
ACTION:                BUDGET OVERRIDE IND:        COMMENTS:
  DEBIT DOC TOTAL:          200.00        CREDIT DOC TOTAL:          200.00
  CALC DEBIT TOTAL:        200.00        CALC CREDIT TOTAL:        200.00
AC
TP  FUND  AGCY  ORG  ORG  APPR UNIT  ACTV  TION  REV O/R  ACCT  NUMBER
-----
INT  REF  BK      DEBIT          VENDOR / PROVIDER
FUND AGCY CD      AMOUNT        REPT CAT  CODE          NAME
-----
                                CREDIT    CASH
DESCRIPTION                    AMOUNT    IND
-----
22  1234  123   1234      123                                0800 06
                                200.00

```

A--*HP00-NO ERRORS DETECTED

The message at the bottom of the screen indicates that JV XAGC0000002 was scheduled for processing by the system.


```

FUNCTION:          DOCID: JV  AGC  XAGC0000003
STATUS:           BATID:          ORG:          000-000 OF 000
H-               JOURNAL VOUCHER INPUT FORM
  JV DATE:        ACCTG PRD:        BUDGET FY:        REVERSAL DATE:
ACTION:          BUDGET OVERRIDE IND:        COMMENTS:
  DEBIT DOC TOTAL: 450.00          CREDIT DOC TOTAL: 450.00
  CALC DEBIT TOTAL:                CALC CREDIT TOTAL:
AC              SUB                FUNC OBJ SUB  BS  JOB
TP FUND AGCY  ORG  ORG  APPR UNIT  ACTV  TION  REV O/R  ACCT  NUMBER
-----
INT  REF  BK      DEBIT                VENDOR / PROVIDER
FUND AGCY CD      AMOUNT          REPT CAT  CODE          NAME
-----
                                CREDIT    CASH
DESCRIPTION                AMOUNT    IND
-----
01  1234  123      1234                6840
                                225.00

```

In the first line, enter the original accounting information used to record the revenue source and code the amount in the debit field. Use account type "31".

```

FUNCTION:          DOCID: JV  AGC  XAGC0000003
STATUS:           BATID:          ORG:          000-000 OF 001
H-               JOURNAL VOUCHER INPUT FORM
  JV DATE:        ACCTG PRD:        BUDGET FY:        REVERSAL DATE:
ACTION:          BUDGET OVERRIDE IND:        COMMENTS:
  DEBIT DOC TOTAL: 450.00          CREDIT DOC TOTAL: 450.00
  CALC DEBIT TOTAL:                CALC CREDIT TOTAL:
AC              SUB                FUNC OBJ SUB  BS  JOB
TP FUND AGCY  ORG  ORG  APPR UNIT  ACTV  TION  REV O/R  ACCT  NUMBER
-----
INT  REF  BK      DEBIT                VENDOR / PROVIDER
FUND AGCY CD      AMOUNT          REPT CAT  CODE          NAME
-----
                                CREDIT    CASH
DESCRIPTION                AMOUNT    IND
-----
01  1234  123                1005
                                225.00

```

In the second line, enter the receiving fund and the receiving cash account used to record the revenue. Code the amount of the revenue in the credit field. Use account type "01".

```

FUNCTION:          DOCID: JV   AGC   XAGC0000003
STATUS:           BATID:          ORG:          000-000 OF 002
H-               JOURNAL VOUCHER INPUT FORM
  JV DATE:        ACCTG PRD:        BUDGET FY:        REVERSAL DATE:
  ACTION:         BUDGET OVERRIDE IND:      COMMENTS:
    DEBIT DOC TOTAL: 450.00          CREDIT DOC TOTAL: 450.00
    CALC DEBIT TOTAL:                CALC CREDIT TOTAL:
AC              SUB              FUNC OBJ SUB   BS   JOB
TP FUND  AGCY  ORG  ORG  APPR UNIT  ACTV  TION  REV O/R  ACCT  NUMBER
--  ----  ----  ---  ---  -----  ----  ----  ---  ---  -----
INT  REF  BK      DEBIT              VENDOR / PROVIDER
FUND AGCY CD      AMOUNT          REPT CAT  CODE          NAME
-----  -----  -----  -----  -----  -----  -----
DESCRIPTION              CREDIT    CASH
                          AMOUNT    IND
-----  -----  -----
01  5678  123              225.00              1005

```

In the third line, enter the correct accounting information for recording the revenue, and code the amount in the debit field. Use account type "01".

```

FUNCTION: ed          DOCID: JV   010   2010000004N
STATUS:           BATID:          ORG:          000-000 OF 003
H-               JOURNAL VOUCHER INPUT FORM
  JV DATE:        ACCTG PRD:        BUDGET FY:        REVERSAL DATE:
  ACTION:         BUDGET OVERRIDE IND:      COMMENTS:
    DEBIT DOC TOTAL: 450.00          CREDIT DOC TOTAL: 450.00
    CALC DEBIT TOTAL:                CALC CREDIT TOTAL:
AC              SUB              FUNC OBJ SUB   BS   JOB
TP FUND  AGCY  ORG  ORG  APPR UNIT  ACTV  TION  REV O/R  ACCT  NUMBER
--  ----  ----  ---  ---  -----  ----  ----  ---  ---  -----
INT  REF  BK      DEBIT              VENDOR / PROVIDER
FUND AGCY CD      AMOUNT          REPT CAT  CODE          NAME
-----  -----  -----  -----  -----  -----  -----
DESCRIPTION              CREDIT    CASH
                          AMOUNT    IND
-----  -----  -----
31  5678  123   5678              6840
                          225.00

```

In the fourth line, enter the correct fund and cash account for recording the revenue source, and code the amount of the revenue in the credit field. Use account type "31".

Process this transaction by using "ed" in the FUNCTION field.

Balance sheet account code 1005 is the cash account of the respective fund.

Note: Remember on all journal voucher transactions coded, total debits must equal total credits within a fund before the system will process the document.

```

FUNCTION:                DOCID: JV   AGC   XAGC0000003
STATUS:  SCHED         BATID:                ORG:                001-001 OF 004
H-                JOURNAL VOUCHER INPUT FORM
JV DATE:          ACCTG PRD:          BUDGET FY:          REVERSAL DATE:
ACTION:          BUDGET OVERRIDE IND:          COMMENTS:
DEBIT DOC TOTAL:          450.00          CREDIT DOC TOTAL:          450.00
CALC DEBIT TOTAL:          450.00          CALC CREDIT TOTAL:          450.00
AC                SUB                FUNC OBJ SUB BS JOB
TP FUND AGCY ORG ORG APPR UNIT ACTV TION REV O/R ACCT NUMBER
-----
INT REF BK DEBIT VENDOR / PROVIDER
FUND AGCY CD AMOUNT REPT CAT CODE NAME
-----
DESCRIPTION                CREDIT CASH
AMOUNT IND
-----
31 1234 123 1234                225.00                6840

```

A--*HP00-NO ERRORS DETECTED

The document has been scheduled.

Notes:

- The same steps will need to be followed regardless if your agency is entering a JV, J1, or OTJV transaction.
- An OTJV transaction will **not** integrate to CAS and will not print.
- A journal voucher transaction with an 'R' in the last position of the transaction number will **not** integrate to CAS and will not print.
- Once an JV, J1, or OTJV transaction has accepted in the AFNS system, if your agency notices an error, the existing JV, J1, or OTJV transaction **cannot** be modified. Instead two new JV, J1, or OTJV transactions will need to be entered: The 1st transaction will be do correct the incorrect transaction by debiting what was original credited and crediting what was original debited. The 2nd transaction will need to be entered for the correct information.