Journal entries are primarily used in the following offices: Accounting, Contracts & Grants, Budget, Payroll, Treasurer’s Office and Auxiliary Services. Journal entries are used for multiple purposes. They are used to record, correct or reclassify expenditures, revenues, allocations, transfers and adjustments. They may also be used for inter-departmental charges. Journal entries are processed using rule codes. These codes define the nature of the transaction, whether they denote disbursements or receipts which may be a cash transaction, transfer, one-sided or two-sided entry, budget entry or an allotment entry.

Rule codes with four characters are those that were delivered by the Banner system at implementation. Those with three characters are those modified by NCA&T. Modification may be to the title only (to aid in the transition process from FRS to Banner), or processes. Journal entries may be processed using form FGAJVCQ (the quick form), FGAJVCD (the more detailed form) or the FGAJVCM (for multiple entries). If there are an excessive number of entries, a FUPLOAD form is utilized to post the entries. After journal entries are posted, they may be reviewed on the FGIDOCR form.

**IMPORTANT:**
It is imperative that you do not use accounts ending in ‘00’. For example DO NOT USE account 73900 or 73200 or 73100. Accounts ending in ‘00’ are pool accounts and should be used by the Budget Office ONLY.

Journal entries and transfer of funds between banks using bank fund (991000) are to be used only by the Cash Management Staff and Reporting.

The following grid denotes some of the commonly used rule codes:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Type</th>
<th>Sign of Account Type</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>B01</td>
<td>Original Budget</td>
<td>One-sided entry*</td>
<td>Plus/Minus</td>
<td>Plus = Increase</td>
</tr>
<tr>
<td>B02</td>
<td>Revised Original Budget</td>
<td>One-sided entry*</td>
<td>Plus/Minus</td>
<td>Plus = Increase</td>
</tr>
<tr>
<td>BDT</td>
<td>Budget Transfer</td>
<td>Two-sided entry**</td>
<td>DR/CR</td>
<td>Sign of Account Type = Increase</td>
</tr>
<tr>
<td>B2Y</td>
<td>Budget Allotment</td>
<td>Two-sided entry**</td>
<td>DR/CR</td>
<td></td>
</tr>
<tr>
<td>B2N</td>
<td>Budget Allotment-Reversions</td>
<td>Two-sided entry**</td>
<td>DR/CR</td>
<td></td>
</tr>
<tr>
<td>BCI</td>
<td>CI Budget Code for Allotment</td>
<td>Two-sided entry**</td>
<td>Plus/Minus</td>
<td>Sign of Account Type = Increase</td>
</tr>
<tr>
<td>CCI</td>
<td>Cash Allotment for CI</td>
<td>One-sided entry*</td>
<td>Plus/Minus</td>
<td>Sign of Account Type = Increase</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Type</td>
<td>Entry Type</td>
<td>Sign of Account</td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
<td>------</td>
<td>------------</td>
<td>-----------------</td>
</tr>
<tr>
<td>OCR</td>
<td>Other Cash Receipts</td>
<td>One-sided entry*</td>
<td>DR/CR</td>
<td>Sign of Account Type = Increase</td>
</tr>
<tr>
<td>OCD</td>
<td>Other Cash Disbursement</td>
<td>One-sided entry*</td>
<td>DR/CR</td>
<td>Sign of Account Type = Increase</td>
</tr>
<tr>
<td>TFD</td>
<td>Transfers Disbursements</td>
<td>One-sided entry*</td>
<td>DR/CR</td>
<td>Sign of Account Type = Increase</td>
</tr>
<tr>
<td>TFR</td>
<td>Transfers Receipts</td>
<td>One-sided entry*</td>
<td>DR/CR</td>
<td>Sign of Account Type = Increase</td>
</tr>
<tr>
<td>TFE</td>
<td>Transfers Disbursement w/encumb.</td>
<td>One-sided entry*</td>
<td>DR/CR</td>
<td>Sign of Account Type = Increase</td>
</tr>
<tr>
<td>REC</td>
<td>Cash Receipt</td>
<td>One-sided entry*</td>
<td>DR/CR</td>
<td>Sign of Account Type = Increase</td>
</tr>
<tr>
<td>SP8</td>
<td>Cash Receipt</td>
<td>One-sided entry***</td>
<td>DR/CR</td>
<td>Sign of Account Type = Increase</td>
</tr>
<tr>
<td>CR05</td>
<td>Cash Receipt</td>
<td>One-sided entry*</td>
<td>Plus/Minus</td>
<td>Plus = Increase</td>
</tr>
<tr>
<td>BXF</td>
<td>Bank Transfer</td>
<td>Two-sided entry*</td>
<td>DR/CR</td>
<td>Sign of Account Type = Increase</td>
</tr>
<tr>
<td>JE15</td>
<td>Intrafund Journal Voucher</td>
<td>Single fund Two-sided entry**</td>
<td>DR/CR</td>
<td>Sign of Account Type = Increase</td>
</tr>
<tr>
<td>JE 16</td>
<td>Interfund Journal Voucher</td>
<td>Two or more funds Two-sided entry**</td>
<td>DR/CR</td>
<td>Sign of Account Type = Increase</td>
</tr>
</tbody>
</table>

* Requires single entry  
** Requires a DR/CR or PLUS/MINUS entry  
***System generated

**Uses of Journal Entries**

**Reclassifications:**
Reclassifications are made to move transactions recorded in a fund/account to a different fund and or account. Reclassifications are generally done using a JE16 (Interfund) rule code for transactions between two or more funds or JE15 (Intrafund) to correct accounts within a fund.

**Corrections:**
Correction entries are made to correct errors detected in transactions posted to an incorrect fund/account or for an incorrect amount. Supporting documentation for a correction entry would include the original entry journal entry number or copies of the transaction in error and an explanation of the mistake.

**Interdepartmental Charges:**
Departments may also use journal entries to charge other departments for services provided. These journal entries may be JE16 if within the same budget codes (from state fund to state fund), otherwise, a TFR or TFD rule codes would be used (from state to
non-state and vice versa). It is important that the line description provides a clear explanation of the purpose of the entry for both the credit and debit side of the transaction. This will enable an accurate analysis of accounts and reporting.

**Bank Transfers**
Journal entries for bank transfers are done using rule codes TFR (for receipts) and TFD (for disbursements). A corresponding entry should be done on the Cash Management Control System (CMCS) to move the cash. These entries are normally done to move monies from one budget code to the other (i.e. from State to Non-State and vice versa). Occasionally the rule code BXF is used to transfer funds between bank accounts using bank fund 991000 with account code 1111B, 1117R and 1117D. This is normally done to correct memo bank information. A corresponding entry must be done in CMCS.

**Cash Management and Manual Receipts/Disbursements**
The Treasurer’s office processes most cash receipts which are then fed into the Banner Finance system. The J-Point cashiering system is used to process receipts, which in turn interfaces with Banner Finance. A rule code of SP8 is automatically associated with all entries processed via the J-Point system. For manual receipts (i.e. those not processed through J-Point), a one sided entry using rule code “OCR” should be used. This rule code is a duplicate of the CR05 rule code delivered with the Banner system. The fund that is receiving monies should be credited (CR) and the system will post the debit to the cash account. To process a receipt to a FOAP, use a “**CR**” to indicate a credit side of the cash management. The REC rule code is also used to record manual receipts for which the State Treasurer has already received the cash and the transaction needs to be recorded in the Banner ledger.

For manual disbursements, the OCD rule code is used and the fund charged should be entered with a debit (DR) and the system will automatically post the credit side to the cash account. To process a disbursement from a FOAP, use a “**DR**” to indicate the debit side of the cash management. OCD is also used to record manual disbursements for which cash has left the State Treasurer through wire transfer (i.e. no check was cut) and therefore an entry should be made to record the disbursement into the ledger (Banner Finance). Manual receipts and disbursements only require a one-sided entry.

**Budget Entries**
Budget entries are to be used only by personnel from the Budget Office, Contracts & Grants or other designated personnel. Journal entries with rule code B01 are for original budgets. Those with B02 are for revised budgets. They are both one sided entries. BDT is used for budget transfers. These are two-sided entries (i.e. a debit and credit).

**Allotment Entries**
There are specific journal entries that are used to record allotments and reversions for both the General Fund and Capital Improvement. These journal entries record the University’s appropriation funds and use the following rule codes – B2N, B2Y, BCI, and
CCI. These codes are solely for allotments and should be used by the Accounting Office only.

**Inter Agency Transfers**

Inter agency transfers are transfers from the University to another state agency or vice-versa. A journal entry with either rule code TFR (for receipts) or TFD (for disbursements) or TFE (disbursements for which there is an encumbrance) are used. A corresponding entry is also made in the Cash Management Control System (CMCS) to transfer the cash.

**Creating Journal Vouchers**

1. Go to FGAJVCN or FGAJVCQ or FGAJVCN
2. Perform a “Next Block” function (ctrl and page down)
3. Enter current date or date the entry should be posted to (entering the letter “T” will populate today’s day after you tab).
4. Enter the “hash total or absolute value” of the total entry.
5. If necessary, enter detailed reason for journal on FOATEXT. Do this by going to Options, FOATEXT.
6. If you are on FGAJVCN, you may enter the rule code, description, bank code, etc and those parameters will default to each line of the JE without your having to retype it.
7. Perform “Next Block” function.
8. Tab through the Sequence block and go to the “Index” block.
9. Enter the Fund number and the Organization (Org) and Program (Prog) will default in.
10. Enter the account number
11. Tab to amount and enter dollar amount.
12. Tab to Debit/Credit indicator and enter a “D” for debit or “C” for credit. Use the down arrow to get to the next line and complete this step until all entries are entered.
13. Print the JE at this point to attach your documentation.
14. Click on Options, Select “Print Journal Voucher”.
15. Perform “Next Block” function.
16. If “Printer” field in blank, type in “database”.
17. Perform “Next Block” function.
18. Tab over to “Values” column, type in your Journal Voucher Number.
19. Entry your Journal Voucher Number on the “From Document Number and To Document Number”.
20. Perform “Next Block” function.
21. F10 to save.
22. Click on Options, select “Review Output”.
23. F9 in the file name.
24. Click “ok”.
25. Click on Options, select “Show Document”
26. Click “yes” to open document in a new browser.
27. Print Document.
28. Exit out twice to get back to your Journal Entry.
29. Perform “Next Block” function.
30. Select “Complete” to have JE go to the “Approval Process”.
31. Attach supporting documentation to JE and make sure it is approved prior to entry. Supporting documentation should include deposit proof, disbursement proof, check requests, email documentation from departments, and a rational explanation.
32. All JEs and supporting documentation must be filed after entered into the system.

Step-by-step process of creating a journal entry:

1. Access the Journal Voucher Mass Entry form (FGAJVCM).

2. Perform a Next Block. (Ctrl + Page Down)
3. The Transaction date will automatically populate in.

4. Tab

5. Enter the **Total** amount of the Journal in the **Document Total** block.

6. Tab
7. Select options to enter your document text

8. This takes you to the **General Text Entry Form (FOATEXT)** type the text you wish to enter and click save when you have completed your text an exit the form.
9. Perform a **Next Block**. (Ctrl + Page Down)

10. This takes you to the **Default Value portion of the Journal Form**
NOTE: This would be a good time to write the Document number on your banner journal entry form if you have not done so already.

11. Enter your Journal Type (ex: JE16) in the Journal Type block.

12. Enter the Description for this journal

13. Perform a Next Block. (Ctrl + Page Down)

14. This takes you to the Journal Voucher Detail

15. Tab through the Sequence Number block and this will generate your First sequence number.

16. Journal Type (ex: JE16) will populate in the Journal Type block.
17. **Tab** to **Index** block and type in the index number. The Fund, Organization, and Program will populate for you.

18. **Tab**

19. **Enter** the **Amount** associated with the **Account number**.

20. **Tab**

21. **Enter** D(debit) or C (credit) if you are entering a **Journal Type of OCR** you will enter C (credit) if you are entering a **Journal Type OCD** you will enter D(debit)

22. **Tab**

23. **Enter** the **Description** for this line of data.

24. **Tab**

25. Bank Code will populate

26. **Tab**

27. **Use arrow key pointing down or Press F6.**

28. This takes you back to the **Sequence Number** block.

29. **Tab** and then repeat the same steps above.

30. Once all the **Journal Voucher** information has been entered, click on Options, Select “Print Journal Voucher”.
31. Perform a **Next Block.** (Ctrl + Page Down)
32. If “Printer” field in blank, type in “database”.
33. Perform “Next Block” function
34. Tab over to “Values” column, type in your Journal Voucher Number.
35. Enter your Journal Voucher Number on the “From Document Number and To Document Number”.
36. Perform “Next Block” function.
37. F10 to save.
38. Click on Options, select “Review Output”.
### Parameter Values

<table>
<thead>
<tr>
<th>Number</th>
<th>Parameters</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>From Document Number</td>
<td>100005401</td>
</tr>
<tr>
<td>02</td>
<td>To Document Number</td>
<td>100005401</td>
</tr>
<tr>
<td>03</td>
<td>From Transaction Date</td>
<td></td>
</tr>
<tr>
<td>04</td>
<td>To Transaction Date</td>
<td></td>
</tr>
<tr>
<td>05</td>
<td>Journal Type</td>
<td></td>
</tr>
<tr>
<td>06</td>
<td>User ID</td>
<td></td>
</tr>
<tr>
<td>07</td>
<td>Document Status</td>
<td></td>
</tr>
<tr>
<td>08</td>
<td>Sequence Status</td>
<td></td>
</tr>
</tbody>
</table>

**Length:** 11 TYPE: Date Q/R: Optional M/S: Single
Enter beginning transaction date.

### Submission

- **Save Parameter Set as**
- **Name:**
- **Description:**
- **Hold**
- **Submit**

Parameter Number, press SEARCH for valid parameters.
39. F9 in the file name.

40. Click “ok”.

41. Click on Options, select “Show Document”.
42. Select “yes” to open document in a new browser.
43. Print document.
44. Exit out twice to get back to your Journal Entry.
45. Perform a Next Block.  (Ctrl + Page Down)
46. This window displays summary information. If the **Net Amount** balances with the **Document Total**, complete the **Journal Voucher** by clicking **Complete** or **In Process** for posting.

47. Last chance to write the **Journal Voucher Number** down!!

**How to Log Out (exit) Banner**

1. From the Banner Main Menu click the Exit icon on the tool Bar.

2. To Exit Banner, click **Yes** at the dialog box that asks, **Are you sure you want to exit this SCT Banner Session?**
Using the Toolbar

Toolbars are one of the easiest ways to navigate and perform common Banner functions. When the mouse pointer is moved to one of the graphical buttons, a yellow square appears with text that describes its function.

**SAVE** - Saves all the changes entered since the last time you saved. **Keyboard [F10]**

**ROLLBACK** – Clears all information and returns you to the first enterable field in the key block. **Keyboard Shift [F7]**

**SELECT** – Returns you to the previous form enters the selected value into the field that called the form. **Keyboard Shift [F3]**
**INSERT RECORD** – Inserts a new blank record into the list of existing records

**DELETE RECORD** – Removes all information for the current record. When you save, the removed information is deleted.  *Keyboard Shift [F6]*

**ENTER QUERY** – Puts the form into query mode, criteria can be entered to search information already in the database.  *Keyboard [F7]*

**EXECUTE QUERY** – Searches the database and displays the first set of records that matches search criteria.  *Keyboard [F-8]*

**CANCEL QUERY** – Cancels the query and takes the form out of query mode.  *Keyboard [Ctrl] [Q]*

**PREVIOUS RECORD** – Moves the cursor to the first enterable field in the previous record and triggers previous record logic coded into the form.  *Keyboard [up arrow]*

**NEXT RECORD** – Moves the cursor to the first enterable field in the next record of the current block and triggers next record logic coded into the form.  If the cursor is in the last record a new record is created.  *Keyboard [down arrow]*

**PREVIOUS BLOCK** – Moves the cursor to the previous block that has at least one enterable field.  If the previous block is in another window, that window is opened.  *Keyboard [Ctrl Page Up]*

**NEXT BLOCK** – Moves the cursor to the next block that has at least one enterable field.  If the next block is in another window, that window is opened.  *Keyboard [Ctrl Page Down]*

**VIEW / SEND MESSAGE** – Calls the General Message Form (GUAMESG) to view or send messages.

**PRINT** – Prints form

**SHOW KEYS** – Displays the Keys list, which lists the functions and their equivalent keystrokes available for the current form, window, and field.  *Keyboard [Ctrl] [F1]*

**BOOKSHELF** – Displays Banner documentation.
ON LINE HELP – Displays on line help if available for the form

EXIT – Closes out the menu, form or window you are currently accessing. From the Main Menu screen, it exits the Banner system. In Query mode, it cancels the query and takes the form out of query mode. Keyboard [Ctrl] [Q]