

## Journal Vouchers

1. What do you want to move?
  - First and most important make sure that what you are trying to move **IS NOT AN ENCUMBRANCE. ENCUMBRANCES CANNOT BE MOVED VIA A JOURNAL VOUCHER. IF YOU HAVE ENCUMBERED SOMETHING INCORRECTLY, CONTACT PURCHASING.** Only actual expenditures can be JV'd.
  - Where does the expense/revenue currently reside? – Org/Account Code/Fund
  - Print banner (FGITRND) page where expense/revenue currently resides, and attach as back up. If you have any other pertinent information, please attach it also.
2. Where do you want to move it?
  - What Org/Account Code/Fund do you want the expense/revenue to be when you are done?

### How to Prepare the JV

3. **Debit (D)** is always the first entry. Debits increase expenses (decreases revenue). Always enter where you want it moved to first. It's where you are moving the expense to or revenue from.  
  
**Credit (C)** is always the second entry. It's where you are moving the expense from or revenue to. Credits decrease expenses (increases revenue).  
  
These entries must match. They must be for the same dollar amount.  
  
The debit is indicated with a **D**, and the credit with a **C**.
4. Short description (34 characters). Example: Fred Meyer Inv 1234 notebooks
5. More detailed description of what you are doing goes on the explanation line at the bottom. Example: Grant project supplies charged to unrestricted fund in error. Moved to grant.
6. The person completing the form signs the **prepared by**. Department head, or designee signs the approved by.
7. Document Total. This is the entire sum total of the document – debits and credits. To double check your total, you can total debits and credits separately. Each should be one-half of the document total.

### What kinds of things do we JV?

8. Usually we move expenditures that have been accounted for incorrectly, either by wrong org, account code, or fund number. Sometimes we move expenditures because situations change.

### What we don't use JV's for!

11. We don't use JVs to circumvent the system. If you don't have enough funds in an org code, do not charge to a wrong org and plan to move via JVs later. Call someone in budget, and we'll help you fix the problem. Using JVs for this purpose doubles your workload, and aside from that you have to remember to do the JV. Labor absolutely cannot be moved via JV.