

**William & Mary**

**Data Control: Journal Voucher Form Instructions**

The Journal Voucher (JV) Form is used to make revenue and/or expenditure transfers, corrections, or adjusting entries. If you have any questions, please do not hesitate to contact us at [datacontrol@wm.edu](mailto:datacontrol@wm.edu).

1. Complete the Journal Voucher Form. All of the following fields are **required**.

Journal Type	JE16
Debit	Index or Fund: Enter the Banner Index code for the departmental budget that will be debited for the transaction in the Index column. If there is no Index for the budget, enter the Banner Fund code in the Fund column.
	Account: Enter the Banner Account code that will be debited for the transaction. If this is an expense account, a debit will increase the expense and a credit will decrease the expense. If this is a revenue account, a debit will decrease the revenue and a credit will increase the revenue.
	Activity: Enter the Banner Activity code ONLY if your transaction requires an Activity code. Most departments do not use activity codes.
Amount	Enter the amount for the transfer, correction, or adjusting entry. Verify that the amounts are the same as the documentation. If not, please indicate that only a partial amount is being transferred.
Description	Provide the description for the transfer. Include the <b>Banner document number</b> , if applicable. Descriptions may not exceed 35 characters.  Examples: <ol style="list-style-type: none"> <li>1. IT181111 John Doe hotel correction</li> <li>2. IT181111 Doe Plumeri partial reimb</li> <li>3. XF000000 Doe guest spkr reimb</li> <li>4. XF000000 Doe guest spkr shared sppt</li> <li>5. XF000000 John Doe airfare correctn</li> <li>6. J0000000 TSRC supplies correctn</li> </ol>
Credit	Index or Fund: Enter the Banner Index code for the departmental budget that will be credited for the transaction in the Index column. If there is no Index for the budget, enter the Banner Fund code in the Fund column.
	Account: Enter the Banner Account code that will be credited for the transaction. If this is an expense account, a debit will increase the expense and a credit will decrease the expense. If this is revenue account, a debit will decrease the revenue and a credit will increase the revenue.
	Activity: Enter the Banner Activity code ONLY if your transaction requires an Activity code. Most departments do not use activity codes.
Explanation	Examples: <ol style="list-style-type: none"> <li>1. To correct index code charged.</li> <li>2. To correct account code charged.</li> <li>3. To correct amount charged.</li> <li>4. To correct description.</li> <li>5. To transfer shared expense.</li> </ol>
Prepared by	Person to be contacted for questions concerning the entry. The preparer must also sign or initial their name <b>by hand</b> . Please include a phone number. <b>The preparer and approver cannot be the same person.</b>
Approved by	Authorized Approver's printed name <b>AND</b> signature. All persons signing as approving officials must be authorized to sign for the Banner Index being charged. <b>The preparer and approver cannot be the same person.</b>
Total Amount	The total amount for all entries to be processed <b>will calculate automatically</b> if you use the Excel version of the form.

2. Attach **Banner** documentation that displays the Banner page name at the top, document number, index and/or fund, and account, such as FGITRND. Keep a copy of the documentation and journal voucher for departmental records.
3. Sending the JV:
  - a. Journal vouchers that require Sponsored Programs and/or Financial Reporting review and approval before processing should be addressed to Mount Vernon accordingly. After additional review and approval, the corresponding department will forward to Data Control. Check the [JV Review and Approval website](#) for further information.
  - b. If additional approval is not needed, forward the JV and supporting documentation to Blow Hall for processing.