ALASKA

determine how to resolve specific issues. The following specific rule codes have been established to process transactions using a journal voucher when exceptions have been approved:

1. Journal voucher rule code JPAY has been established to allow labor redistributions for funds in the range of 200000 to 999999 for all labor account codes between 1000 and 1999, with the exception of the leave taken account codes, when labor cannot be moved through the usual labor redistribution process. Authorized personnel or designees at each major administrative unit (MAU) must approve all journal vouchers of this type. This may include campus Business Office, Financial Services and/or Grants and Contracts office personnel.
2. Journal voucher rule code JPRC has been established to handle the transfer of construction labor from the unexpended plant fund group (fund five) into the unrestricted current funds. This rule code will only allow use of labor account codes 1005, 1970, and revenue account code 9962. Authorized personnel or designees at each MAU must approve all journal vouchers of this type.
3. Journal voucher rule code JSPC has been established to process other types of corrections involving labor account codes that cannot be done through the payroll process and do not fit the criteria for JPAY or JPRC. Th M o Jds

2. Secures coordinating department approval in writing, via e-mail or fax, if necessary.
3. Forwards journal voucher to department fiscal officer or executive officer for approval.

Department Fiscal Officer or Executive Business Officer

1. Reviews entry for form, propriety and accuracy.
2. Approves journal voucher and forwards to campus Financial Services or Business Office for processing.

Central Financial or Support Services Designee

1. Reviews journal voucher and attached backup documentation for propriety, form, and accuracy. This individual should have an overall knowledge of accounting and the accounting system. Note, electronic feed documents may be handled differently from paper journal voucher forms.
2. Approves journal voucher and forwards to data entry staffds tg t

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Instructions for completing a journal voucher form:

All data must be entered in a neat, legible format. The journal voucher form following these instructions is referenced with alpha characters corresponding to these instructions. See Attachment 1.

A. FY – Write in the Fiscal Year in which the journal voucher should be keyed. This will usually be the current fiscal year. Prior fiscal year entry is only allowed during the accrual period as defined in the year-end closing instructions.

B. Document Number – The system will assign the document number. wr9<6.20[(wr9<6)5()-2(t)i. 0.9
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Q. Originating Department Block.

1. Dept. Ref # – The department can enter a reference number for their internal tracking, but it will not be keyed or reflected anywhere on the system.
2. Prepared by and Date – Full name of the person that prepared the journal voucher and the date it was prepared. Preparer should initial beside their name if form is prepared on a computer.
3. Approved by and Date – Signature of person that has the authority to sign for the department that prepared the entry and the date of signature. The approver is normally the department head. This should not be the same person who prepared the entry.
4. Dept. Name and Phone – Name of department and telephone number.

UNIVERSITY OF ALASKA
JOURNAL VOUCHER

FY: **A** Doc. # **B** Date: **C** Doc. Total **D** Page _____ of **E**

Coordinating/ Authorized By	Type	Fund 6-all numeric	Org 5-all numeric	Acct 4-all numeric	Prog 6 in length	Activity 6 in length