Prepared by General Accounting and Loan Collection Office.
This replaces Administrative Procedure No. A8.641
dated July 1982.

A8.641   Journal Vouchers

1.   Purpose

This instruction explains what journal vouchers are, how
they are prepared and used, and the kinds of journal
vouchers in use at the University.

2.   Definition

A journal voucher is an accounting document for recording
certain transactions or information into an accounting
system. The journal voucher usually contains an entry or
entries, explanations, references to documentary evidence
supporting the entry or entries, and the signature or
initials of one or more properly authorized officials.

3.   Function

Journal vouchers are used for non-cash transactions when
there is no receipt or disbursement of cash, such as for
adjusting or correcting previously recorded accounting data,
transferring funds from one account to another, and
recording accruals and other transactions.

Journal entries are also used for cash transactions, such as
general fund payments to other state departments and
recording of bank debit and credit memos.

4.   Responsibility

Fiscal officers are responsible for reviewing transactions
recorded in accounts assigned to them and preparing any
adjustments or corrections as necessary. Fiscal officers or
their designates must sign the journal vouchers and
departmental approval must appear on the journal vouchers.

The central offices responsible for reviewing that the entries are correct and complete before processing are:

a. General Accounting and Loan Collection Office (GALC) for activities related to non-ORS accounts.

b. Office of Research Services Office (ORS) for the accounts related to sponsored research and training activities (refer to the ORS ACCOUNT RANGE below).

c. Property and Fund Management Office (PFMO) for recording of installment contracts (UH APM A8.635).

ORS ACCOUNT RANGES:

Description	UH Apprn	GL Ranges	SL Ranges
FG12-Non-Fed Admin	P280-284,289	033000-033199	433000-433199
FG12-Non-Fed Sponsored Projects	P280-284,289	033200-039999	433200-439999
FG12-Fed, Work Study	F223	04000F-04099F	54100F-54099F
FG12-Service Cost Center	F241	04100F-04199F	54100F-54199F
FG12-USDA Direct Apprn	F26x, 27x	04200F-04299F	50000F-51999F
FG12-Fed Vocational Educ	S22x	04300F-04399F	52000F-52499F
FG12-Fed Admin	F2xx	050000-050999	650000-650999
FG12-Fed Sponsored Proj	F2xx	051000-059999	651000-659999
FG51-Plant, Federal	F3xx	081800-081899	881800-881899
FG51-Plant, UH Trust	P38x	081900-081999	881900-881999

5. Guidelines

a. Journal vouchers are basically the third form of source document for recording transactions into the University financial system -- the others being cash receipt documents and cash disbursement documents. Although journal voucher transactions post debits or credits to cash, the net cash effect of each journal voucher should be zero. The only exceptions are when general

fund payments to other state departments or adjustments to cash or bank balances are being made.

b.   The <u>manual hard copy</u> journal voucher document numbers contain a "J" prefix followed by six (6) numeric digits. The first three (3) digits of the manual hard copy JV document number is the fiscal officer code followed by three (3) numeric digits (defined by the fiscal officer).

The <u>on-line</u> journal voucher document numbers contain a "J" prefix followed by the adjustment type (G-general, P-payroll, R-recharge and interdepartmental sales/charges or Y-year end) and the <u>system-assigned</u> five (5) numeric digits. The fiscal officer is <u>not</u> <u>allowed</u> to define the five (5) numeric digits.

c.   FMIS-22G Journal Voucher - General and FMIS-22P Journal Voucher - Payroll are available at GALC or on the FMIS Forms web page at <u>www.fmo.hawaii.edu/fmis/formfair.html.</u> The special journal voucher form for adjusting an accounts receivable invoice is available at the Accounts Receivable System web page at <u>http://www.fmo.hawaii.edu/FMIS/ar-jvmtr.xls.</u>

d.   Other instructions for preparing the journal vouchers are contained on the form.

e.   The following transactions are recorded by journal vouchers:

1)   Transfer payroll and related fringe costs.

2)   Transfer revenues or expenditures (e.g. redistribution of interest income or expenses from a central account to program accounts).

3)   Transfer funds (e.g. cash from tuition control to expending account).

4)   Recording interdepartmental sales and charges.

5)   Adjusting or correcting previously recorded accounting data (e.g. object symbol, source code, transaction type, etc.).

6)   Recording bank debit or credit memo other than recording of dishonored check which is covered in UH APM A8.740.

7)   Recording the year end accruals which is covered in UH APM A8.671.

8)   Payment(s) to other State Agency from UH General Fund account.

6. <u>Procedures</u>

When preparing journal vouchers, the following procedures should be followed:

a.   Specify check, voucher, receipt or journal voucher numbers and dates, as applicable, or attach supporting documents to the original copy of journal voucher.

b.   Explain why expenditures are being transferred or adjustments are being made. "Correction of erroneous charges" is not a sufficient and acceptable explanation. Journal vouchers without sufficient explanation will be returned to the departments.

c.   Attach a copy of the approved Form PNF (Payroll Notification Form) or a memo to the Personnel Office to the original journal voucher as a supporting document when transfers of payroll charges are made from one account to another.

d.   Attach a certified and signed copy of Report CBMR289, FTE Certification by Account Codes Certification Report, explaining why payroll cost transfers between Federal Accounts are being made.

e. Do not place brackets around the amount or transaction type when an opposite entry is required. Instead, adjust debit or credit account. Refer to the Journal Entries Matrix Table on how a debit or credit affects assets, liabilities, fund balances, revenues and expenditures of account(s) on journal vouchers.

f. Approve journal voucher.

g. Forward journal voucher and supporting documents to the appropriate central office.

Journal Voucher Entries Matrix Table:

1. Major Grouping indicates a major group of account controls.

2. Screen 805-G (Acct Ctrl) provides a list of account controls used with a GL account.

3. Screen 805-S (Srce/Obj) provides a list of subcodes (source/object codes) used with a SL account.

4. Normal Sign On-Line Inquiry & Report indicates a plus (+) sign for positive amount or minus (-) sign for negative amount normally associated with an account control, source, or object code.

5. Journal Entries (Debit or Credit) indicates how a balance or amount in the major grouping is affected when an accounting entry is debited or credited.

MAJOR GROUPING	Screen 805-G ACCT CTRL	Screen 805-S SRCE/OBJ	NORMAL SIGN ON-LINE INQUIRY & REPORT	JOURNAL ENTRIES Debit	Credit
Assets	1xxx		+	Increase	Decrease
Liabilities	2xxx		-	Decrease	Increase
Fund Balance	3xxx		-	n/a	n/a
Fund Additions	4000-4699		-	Decrease	Increase
Fund Deductions	5000-5699		+	Increase	Decrease
Transfer In	48xx,49xx		-	Decrease	Increase
Transfer Out	58xx,59xx		+	Increase	Decrease
Revenue	93xx	0001-0999	-	Decrease	Increase

MAJOR GROUPING	Screen 805-G	Screen 805-S	NORMAL SIGN ON-LINE INQUIRY & REPORT	JOURNAL ENTRIES	
	ACCT CTRL	SRCE/OBJ		Debit	Credit
Expenditures	95xx	2001-9999	+	Increase	Decrease

Examples of Journal Vouchers:

Attached journal voucher samples display only the debit and credit accounting entries. The originating fiscal officer must provide a complete and clear explanation of why the adjustment is necessary.

The system creates two transactions for a journal voucher, one for the debit entry and another one for the credit entry.

Debit Transaction
        Dr. Various (depends on the 10-digit code)
            Cr. Claim-on-Cash

Credit Transaction
        Dr. Claim-on-Cash
            Cr. Various (depends on the 10-digit code)

JV No.	Purpose	Conditions/Requirements
J036001	Payroll cost (Paid Date 07/05/01) from one General Fund account to another General Fund account.	• Both are **non-imposed** accounts where the employer's share of fringe benefit costs are absorbed by the State of Hawaii. • Transfer only the wages.
J036002	Payroll/fringe costs (Paid Date 07/20/01) from Special Fund account to another Special Fund account.	• Both are **imposed** accounts where the employer's share of fringe benefit costs are absorbed by the UH department account(s). • The F2 payroll/fringe costs were encumbered as of June 30th.

JV No.	Purpose	Conditions/Requirements
J036003	Payroll/fringe costs (Paid Date 01/05/01) from Special Fund account to Federal fund account.	• Both are imposed but different source of fund. • Special and Federal WC/UIC rates are different.
J036004	Payroll/fringe costs (Paid Date 02/05/01) from *prior* year General Fund account to current year Special Fund account.	• Paid from prior year G fund. • General and Special WC/UIC rates are different. • Fringes are D71 transactions. • There was no encumbrance.
J036005	Payroll/fringe costs (Paid Date 12/29/00) from Federal Fund account to General Fund account.	• Federal and General WC/UIC rates are different. • Fringes are D71 transactions
J036006	Payroll/fringe costs (Paid Date 07/13/01) from Special Fund account to Federal Fund account.	• WC/UIC rates are the same for all funds effective 07/01/01. • Accrued Vacation
J036007	Tuition cash from tuition control to expending account.	Transfers are recorded using GL and Transfer From/To account control.
J036008	Tuition expense from General Fund account to Special Fund account.	Receipt transaction type '030' is used, instead of '060'.
J036009	Correct object codes.	Debit new object code and credit the old object code.
J036010	Record a bank credit memo.	Record bank credit memo. Use transaction type '03x' with credit account.
J036011	Record a bank debit memo except returned checks.	Record bank debit memo. Use transaction type '04x' with debit account.
J036012	Record payment to other State Agency.	Payment must be from UH General Fund account.
J036013	Apply Tax Setoff payment to AR invoice.	Apply Tax Setoff receipt to an accounts receivable invoice.
J036014	Write-off the AG approved AR invoice.	Record the AG approved accounts receivable write-off.
J036015	Record repayment of salary overpayment from an employee payable to State Director of Finance.	Record receipt of check payable to State Director of Finance for the repayment of salary overpayment from an employee.

JV No.	Purpose	Conditions/Requirements
J036016	Correct transaction type error for AR invoice payment.	Correct transaction type error.
J036017	Apply security deposit refund or other refund to AR invoice.	Applying special deposit to an accounts receivable invoice.
J036018	Apply overpayment refund to a customer to AR invoice.	Apply overpayment refund to the customer to an accounts receivable invoice.
J036019	Reduce DM invoice amount due to returned items.	Record returned items on a DM invoice.

FMIS-22P

CAMPUS: MA   Page   1   of   1

UNIVERSITY OF HAWAI'I
JOURNAL VOUCHER – PAYROLL
(See reverse side for instructions)

DATE: 08/01/01
(MM/DD/YY)

BANK		DOCUMENT NO.
030	J	036001

TRANSACTION TYPE:

EMPLOYEE NAME: MOUSE, MICKEY
Last, First

SOC SEC NO: XXX-XX-XXXX
(xxx-xx-xxxx)

PAID DATE: 07/05/01 PR NO: 67
(MM/DD/YY)   (xx)

063   JOURNAL ENTRY

NO.	DEBIT ACCOUNT	SUB	ENC DOC REF NO. 1	AMOUNT	P/F	CREDIT ACCOUNT	SUB	SERVICE DATE REF NO 3	DEBIT CC	CREDIT CC
1	110062	2001		1,455.00		110012	2001	063001		
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										

TOTAL   (All pages):   1,455.00

A complete and clear explanation of why the adjustment is necessary:

☐ YES ☐ NO Does this adjustment involve transferring payroll between imposed and non-imposed accounts.

☐ YES ☐ NO Does this transfer occur more than 90 days after the original transaction? If so, sufficient explanation for why the transfer was not made on a timely basis is required.

☐ YES ☐ NO Does this adjustment involve moving funds into or from sponsored agreements? If so, answer remaining question.

☐ YES ☐ NO Does this transfer contradict previously certified effort reports? If so, sufficient explanation for why this transfer contradicts the previously submitted effort report is required.

PREPARED BY: _____
Print Name and Initial   Department   Phone   Date

APPROVED BY: _____
Print Name and Sign   Department   Phone   Date

CENTRAL OFFICE USE ONLY

APPROVED BY: _____
Print Name and Sign   Office   Phone   Date

030   J   036001

Origination Date: 3/7/95   Revision Date: 05/21/01

Conditions:
1. Both are non-imposed acounts

Requirement:
1. Transfer only the wage.

FMIS-22P   CAMPUS: MA   Page   1   of   1

UNIVERSITY OF HAWAI'I   DATE: 08/01/01
                                                                        (MM/DD/YY)
JOURNAL VOUCHER - PAYROLL
(See reverse side for instructions)

	BANK		DOCUMENT NO.
	030	J	036002

	TRANSACTION TYPE:

EMPLOYEE NAME: WHITE, SNOW
                   Last, First

SOC SEC NO: XXX-XX-XXXX   PAID DATE: 07/20/01   PR NO: F2   063   JOURNAL ENTRY
                   (xxx-xx-xxxx)   (MM/DD/YY)   (xx)

NO.	DEBIT ACCOUNT	SUB	ENC DOC REF NO. 1	AMOUNT	P/F	CREDIT ACCOUNT	SUB	SERVICE DATE REF NO 3	DEBIT CC	CREDIT CC
1	223701	2101	E123456	1,080.00	F	215462	2101	063001	KU	MA
2	223701	2141	E123456	15.66	F	215462	2141	063001	KU	MA
3	223701	2142	E123456	2.16	F	215462	2142	063001	KU	MA
4	223701	2143	E123456	15.66	F	215462	2143	063001	KU	MA
5										
6										
7										
8										
9										
10										
11										
12										

TOTAL   (All pages):   1,113.48

A complete and clear explanation of why the adjustment is necessary:
Transfer from: S   Transfer to: S
line 2 = S fund WC   1.45%
line 3 = S fund UIC   .20%

[ ]   [ ]   Does this adjustment involve transferring payroll between   [ ]   [ ]   Does this adjustment involve moving funds into or from
YES   NO   imposed and non-imposed accounts.   YES   NO   sponsored agreements? If so, answer remaining question.

[ ]   [ ]   Does this transfer occur more than 90 days after the   [ ]   [ ]   Does this transfer contradict previously certified effort reports?
YES   NO   original transaction? If so, sufficient explanation for   YES   NO   If so sufficient explanation for why this transfer contradicts the
            why the transfer was not made on a timely basis is required.   previously submitted effort report is required.

PREPARED BY: _____   _____   _____   _____
             Print Name and Initial   Department   Phone   Date

APPROVED BY: _____   _____   _____   _____
             Print Name and Sign   Department   Phone   Date

CENTRAL OFFICE USE ONLY

APPROVED BY: _____   _____   _____   _____
             Print Name and Sign   Office   Phone   Date
                                                                            030   J   036002

Origination Date: 3/7/95   Revision Date: 05/21/01

Conditions:
1. Both are imposed accounts.
2. Paid on 07/20/01 and encumbered as of 06/30/01.

Requirements:
1. Enter encumbrance document in Ref No. 1 and a "P" (Partial) or "F" (Final)
       for encumbrance liquidation.

FMIS-22P

CAMPUS: __MA__ Page 1 of _1_

UNIVERSITY OF HAWAI'I

DATE: 08/01/01

(MM/DD/YY)

JOURNAL VOUCHER - PAYROLL

(See reverse side for instructions)

BANK		DOCUMENT NO.
030	J	036003

EMPLOYEE NAME: SMITH, JOHN

Last, First

TRANSACTION TYPE:

SOC SEC NO: XXX-XX-XXXX   PAID DATE: 01/05/01   PR NO: F4

(xxx-xx-xxxx)   (MM/DD/YY)   (xx)

063   JOURNAL ENTRY

	DEBIT		ENC DOC				CREDIT		SERVICE DATE	DEBIT	CREDIT
NO.	ACCOUNT	SUB	REF NO. 1	AMOUNT	P/F	ACCOUNT	SUB	REF NO 3	CC	CC
1	650521	2508		234.16		215921	2508	121500		
2	**33180-F**	**0853**		0.42		215921	2541	121500	SW	MA
3	**33192-F**	**0854**		14.94		215921	2542	121500	SW	MA
4	650521	2542		0.47		**33192-F**	**0854**	121500	MA	SW
5	650521	2543		3.40		215921	2543	121500		
6										
7										
8										
9										
10										
11										
12										

TOTAL   (All pages):   253.39

A complete and clear explanation of why the adjustment is necessary:

Transfer from: S   Transfer to: F
line 2 = S fund WC   .18%   F Fund WC   0%
line 3 = S fund UIC 6.38%   line 4 = F fund UIC   .20%

YES	NO	Does this adjustment involve transferring payroll between imposed and non-imposed accounts.	YES	NO	Does this adjustment involve moving funds into or from sponsored agreements? If so, answer remaining question.
YES	NO	Does this transfer occur more than 90 days after the original transaction? If so, sufficient explanation for why the transfer was not made on a timely basis is required.	YES	NO	Does this transfer contradict previously certified effort reports? If so sufficient explanation for why this transfer contradicts the previously submitted effort report is required.

PREPARED BY: _____   _____   _____   _____
              Print Name and Initial   Department   Phone   Date

APPROVED BY: _____   _____   _____   _____
              Print Name and Sign   Department   Phone   Date

CENTRAL OFFICE USE ONLY

APPROVED BY: _____   _____   _____   _____
              Print Name and Sign   Office   Phone   Date

030   J   036003

Origination Date: 3/7/95

Revision Date: 05/21/01

Conditions:
1. Paid Date is **prior to** 02/01/01.
2. Transfer of payroll cost is from one source of fund to another source of fund.
3. WC (2x41) and UIC (2x42) rates are different by source of fund.

Requirements:
1. Compute "Transfer To" account WC (2x41) and UIC (2x41) fringes.
2. Charge the WC/UIC control accounts for "Transfer From" WC/UIC amounts - **Line 2 and 3**.
3. Charge "Transfer To" account and credit the WC/UIC control accounts - **Line 4**.
4. Assign current Fiscal Year ID to the WC/UIC control accounts. The "F" on Line 2, 3,
   and 4 indicates that it is variable data depending on when an adjustment is made.

FMIS-22P   CAMPUS: LE   Page   1   of   1

UNIVERSITY OF HAWAI'I   DATE: 08/01/01
JOURNAL VOUCHER - PAYROLL   (MM/DD/YY)
(See reverse side for instructions)

	BANK		DOCUMENT NO.
	030	J	036004

EMPLOYEE NAME: DOE, JANE
                         Last, First   TRANSACTION TYPE:

SOC SEC NO: XXX-XX-XXXX   **PAID DATE:** 02/05/01   **PR NO:**   67   063   JOURNAL ENTRY
                   (xxx-xx-xxxx)   (MM/DD/YY)   (xx)

NO.	DEBIT ACCOUNT	SUB	ENC DOC REF NO. 1	AMOUNT	P/F	CREDIT ACCOUNT	SUB	SERVICE DATE REF NO 3	DEBIT CC	CREDIT CC
1	217372	2001		3,397.00		992562	0821	013101	MA	LE
2	217372	2036		2.38		095800	2514	013101	MA	LE
3	217372	2037		203.13		095800	2514	013101	MA	LE
4	217372	2038		2.12		095800	2514	013101	MA	LE
5	217372	2039		130.47		095800	2514	013101	MA	LE
6	217372	2040		14.24		095800	2514	013101	MA	LE
7	217372	2041		25.14		33180-F	0853	013101	MA	LE
8	217372	2042		216.73		33192-F	0854	013101	MA	LE
9	217372	2043		47.51		095800	2514	013101	MA	LE
10	217372	2044		186.50		095800	2514	013101	MA	LE
11	217372	2045		21.18		095800	2514	013101	MA	LE
12	217372	2046		3.06		095800	2514	013101	MA	LE
13	217372	2047		12.23		095800	2514	013101	MA	LE

TOTAL   (All pages):   4,261.69

A complete and clear explanation of why the adjustment is necessary:
        Transfer from: G   Transfer to: S
line 2-6, 9-13 = D-71 adjustments   line 7 = S fund WC   .74%
                                             line 8 = S fund UIC   6.38%

[ ] YES [ ] NO Does this adjustment involve transferring payroll between imposed and non-imposed accounts.

[ ] YES [ ] NO Does this adjustment involve moving funds into or from sponsored agreements? If so, answer remaining question.

[ ] YES [ ] NO Does this transfer occur more than 90 days after the original transaction? If so, sufficient explanation for why the transfer was not made on a timely basis is required.

[ ] YES [ ] NO Does this transfer contradict previously certified effort reports? If so sufficient explanation for why this transfer contradicts the previously submitted effort report is required.

PREPARED BY: _____   _____   _____   _____
             Print Name and Initial   Department   Phone   Date

APPROVED BY: _____   _____   _____   _____
             Print Name and Sign   Department   Phone   Date

CENTRAL OFFICE USE ONLY

APPROVED BY: _____   _____   _____   _____
             Print Name and Sign   Office   Phone   Date
                                                                      030   J   036004

Origination Date: 3/7/95   Revision Date: 05/21/01

Conditions:
1. Paid Date is a prior year general fund account.
2. Payroll transfer is from a non-imposed account to an imposed account.
3. WC and UIC rates are different.

Requirements:
1. Fringe costs debited to the imposed account are D71 transactions therefore,
   offset account is D-71 temporary clearing account - Line 2-6, 9-13.
2. State General Fund account (G00) must be credited for reimbursement of prior
   expenditures - **Line 1.**
3. Recompute "Transfer To" WC and UIC fringe costs - **Line 7 and 8.**
4. Assign current Fiscal Year ID to the WC/UIC control accounts. The "F" on Line 7 & 8
JV04_PRLa.xls indicates that it is variable data depending on when an adjustment is made.

FMIS-22P   CAMPUS: KU   Page   1   o __1__

UNIVERSITY OF HAWAI'I

DATE: 08/01/01
(MM/DD/YY)

JOURNAL VOUCHER – PAYROLL
(See reverse side for instructions)

BANK		DOCUMENT NO.
030	J	036005

EMPLOYEE NAME: DOE, MARY
                  Last, First

TRANSACTION TYPE:

SOC SEC NO: XXX-XX-XXXX   PAID DATE: 12/29/00   PR NO: 54
               (xxx-xx-xxxx)   (MM/DD/YY)   (xx)

063   JOURNAL ENTRY

NO.	DEBIT ACCOUNT	SUB	ENC DOC REF NO. 1	AMOUNT	P/F	CREDIT ACCOUNT	SUB	SERVICE DATE REF NO 3	DEBIT CC	CREDIT CC
1	147832	2001		1,709.10		656659	2001	123100	HI	KU
2	095800	2514		1.20		656659	2036	123100	HI	KU
3	095800	2514		105.96		656659	2037	123100	HI	KU
4	095800	2514		1.91		656659	2038	123100	HI	KU
5	095800	2514		117.42		656659	2039	123100	HI	KU
6	095800	2514		6.41		656659	2040	123100	HI	KU
7	33192-F	0854		3.42		656659	2042	123100	SW	KU
8	095800	2514		24.78		656659	2043	123100	HI	KU
9	095800	2514		93.83		656659	2044	123100	HI	KU
10	095800	2514		27.55		656659	2045	123100	HI	KU
11	095800	2514		2.75		656659	2046	123100	HI	KU
12	095800	2514		11.01		656659	2047	123100	HI	KU
13	650498	0855		38.45		656659	2049	123100	SW	KU

TOTAL   (All pages):   2,143.79

A complete and clear explanation of why the adjustment is necessary:

Transfer from: F   Transfer to: G
F fund WC   0%   line 2-6, 8-12 = D-71 adjustments
line 7 = F fund UIC   .20%
line 14 = F fund vac contol acct 650498

☐ YES ☐ NO Does this adjustment involve transferring payroll between imposed and non-imposed accounts.

☐ YES ☐ NO Does this adjustment involve moving funds into or from sponsored agreements? If so, answer remaining question.

☐ YES ☐ NO Does this transfer occur more than 90 days after the original transaction? If so, sufficient explanation for why the transfer was not made on a timely basis is required.

☐ YES ☐ NO Does this transfer contradict previously certified effort reports? If so sufficient explanation for why this transfer contradicts the previously submitted effort report is required.

PREPARED BY: _____   _____   _____   _____
             Print Name and Initial   Department   Phone   Date

APPROVED BY: _____   _____   _____   _____
             Print Name and Sign   Department   Phone   Date

CENTRAL OFFICE USE ONLY

APPROVED BY: _____   _____   _____   _____
             Print Name and Sign   Office   Phone   Date

                                                        030   J   036005

Origination Date: 3/7/95   Revision Date: 05/21/01

Conditions:
1. Transfer To is non-imposed account.
2. WC & UIC rates are different.
3. Accrued Vacation & Sick fringe is not assessed to General fund.

Requirements:
1. Fringe costs credited to the imposed account are the D71 transactions therefore, offset account is D-71 temporary clearing account – Line 2-6, 8-12.
2. Assign current Fiscal Year ID to the UIC control account. The "F" on Line 7 indicates that it is variable data depending on when an adjustment is made.

JV05_PRL2.xls Accrued Vacation fringe cost is charged to the SW Control account – **Line 13**.

FMIS-22P   CAMPUS: HI   Page   1   of   1

UNIVERSITY OF HAWAI'I   DATE: 08/01/01
JOURNAL VOUCHER - PAYROLL   (MM/DD/YY)
(See reverse side for instructions)

				BANK	DOCUMENT NO.
				030 J	036006

EMPLOYEE NAME: DOE, MARY

		TRANSACTION TYPE:

SOC SEC NO: XXX-XX-XXXX   PAID DATE: 07/13/01   PR NO: 54   063   JOURNAL ENTRY
               (xxx-xx-xxxx)   (MM/DD/YY)   (xx)

NO.	DEBIT ACCOUNT	SUB	ENC DOC REF NO. 1	AMOUNT	P/F	CREDIT ACCOUNT	SUB	SERVICE DATE REF NO 3	DEBIT CC	CREDIT CC
1	652417	2001		1,899.00		219762	2001	071501	HI	MA
2	652417	2036		1.33		219762	2036	071501	HI	MA
3	652417	2037		114.88		219762	2037	071501	HI	MA
4	652417	2038		2.12		219762	2038	071501	HI	MA
5	652417	2039		43.49		219762	2039	071501	HI	MA
6	652417	2041		27.54		219762	2041	071501	HI	MA
7	652417	2042		3.80		219762	2042	071501	HI	MA
8	652417	2043		26.87		219762	2043	071501	HI	MA
9	652417	2044		104.26		219762	2044	071501	HI	MA
10	652417	2045		9.95		219762	2045	071501	HI	MA
11	652417	2046		1.56		219762	2046	071501	HI	MA
12	652417	2047		6.12		219762	2047	071501	HI	MA
13	652417	2049		42.73		650498	0855	071501	HI	SW

TOTAL   (All pages):   2,283.65

A complete and clear explanation of why the adjustment is necessary:

[ ] [ ] Does this adjustment involve transferring payroll between imposed   [ ] [ ] Does this adjustment involve moving funds into or from
YES NO and non-imposed accounts.   YES NO sponsored agreements? If so, answer remaining question.

[ ] [ ] Does this transfer occur more than 90 days after the original   [ ] [ ] Does this transfer contradict previously certified effort reports? If so,
YES NO transaction? If so, sufficient explanation for why the transfer wiYES NO sufficient explanation for why this transfer contradicts the previously
        not made on a timely basis is required.   submitted effort report is required.

PREPARED BY: _____   _____ _____ _____
                      Print Name and Initial   Department   Phone   Date

APPROVED BY: _____   _____ _____ _____
                       Print Name and Sign   Department   Phone   Date

CENTRAL OFFICE USE ONLY

APPROVED BY: _____   _____ _____ _____
                       Print Name and Sign   Office   Phone   Date
                                                                        030   J   036006

Origination Date: 3/7/95   Revision Date: 05/21/01

Conditions:
1. Paid date is after 07/01/01.
2. Both are imposed accounts.
3. WC & UIC rates are same for all funds in FY2002.
4. BU '07' Faculty is subject to 2.25% Accrued Vacation & Sick fringe assessment.

Requirements:
1. WC&UIC fringe cost are adjusted directly between the program accounts - **Line 6, 7**.
2. Accrued Vacation & Sick fringe is credited to the SW Vacation Control Account - **Line 13**.

JV06_PRL.xls

FMIS-22G

UNIVERSITY OF HAWAII
JOURNAL VOUCHER – GENERAL

CAMPUS: MA   Page 1 of: 1

DATE: 08/01/01
            (MM/DD/YY)

(See reverse side for instructions)

BANK	DOCUMENT NO.
0 30	J 036007

DESCRIPTION: TUITION CASH TRF

ID NO:

TRANSACTION TYPE:
03   CASH RECEIPT
04   CASH DISBURSEMENT
06 **0**   JOURNAL ENTRY

NO.	DEBIT ACCOUNT	SUB	REF NO. 1	AMOUNT	P/F	CREDIT ACCOUNT	SUB	REF NO. 3	DEBIT CC	CREDIT CC
1	010130	5919		13,500.00		014049	4919			
2										
3										
4										
5										
6										
7										
8										
9										
10										

TOTAL (All pages): $13,500.00

A complete and clear explanation of why the adjustment is necessary:

APPROVED BY BUDGET OFFICE   **DATE**

[ ] [ ] Does this adjustment involve moving funds into or from
YES   NO sponsored agreements? If so, answer remaining question.

[ ] [ ] Does this transfer occur more than 90 days after the original
YES   NO transaction? If so, sufficient explanation for why the
transfer was not made on a timely basis is required.

PREPARED BY: _____
           Print Name and Initial   Department   Phone   Date

APPROVED BY: _____
           Print Name and Initial   Department   Phone   Date

CENTRAL OFFICE USE ONLY

APPROVED BY: _____
           Print Name and Initial   Office   Phone   Date
                                             030   J 036007

Conditions:
1. Transfer of tuition cash from tuition control to expending campus account.

Requirement:
1. Use GL accounts.
2. User Transfer From and To account controls.
3. University Budget Office approval signature and date required prior to submission to GALC for processing.

FMIS-22G

UNIVERSITY OF HAWAII
JOURNAL VOUCHER - GENERAL

(See reverse side for instructions)

CAMPUS: MA   Page 1 of: 1

DATE: 03/71/04
(MM/DD/YY)

DESCRIPTION: TUITION EXP TRF

ID NO:

	BANK	DOCUMENT NO.
0 30		J 036008

TRANSACTION TYPE:
03 **0** CASH RECEIPT
04 _ CASH DISBURSEMENT
06 _ JOURNAL ENTRY

NO.	DEBIT ACCOUNT	SUB	REF NO. 1	AMOUNT	P/F	CREDIT ACCOUNT	SUB	REF NO. 3	DEBIT CC	CREDIT CC
1	214792	7299		100,000.00	D					
2	214792	7705		30,000.00	D					
3	242582	7705		600.00	D					
4				100,000.00		1218712	7299			
5				30,000.00		121872	7705			
6				600.00		121872	7705			
7										
8										
9										
10										
	TOTAL (All pages):			$261,200.00						

A complete and clear explanation of why the adjustment is necessary:

APPROVED BY BUDGET OFFICE   **DATE**

☐ ☐ Does this adjustment involve moving funds into or from
YES NO sponsored agreements? If so, answer remaining question.

☐ ☐ Does this transfer occur more than 90 days after the original
YES NO transaction? If so, sufficient explanation for why the
transfer was not made on a timely basis is required.

PREPARED BY: _____
Print Name and Initial   Department   Phone   Date

APPROVED BY: _____
Print Name and Initial   Department   Phone   Date

CENTRAL OFFICE USE ONLY

APPROVED BY: _____
Print Name and Initial   Office   Phone   Date
                                             030   J 036008

Conditions:
1. Transfer of tuition expense from a general fund account to a special fund account.

Requirement:
1. Use transaction type '030', instead of '060'.
2. University Budget Office approval signature and date required prior to
   submission to GALC for processing.

FMIS-22G

UNIVERSITY OF HAWAII
JOURNAL VOUCHER - GENERAL

(See reverse side for instructions)

CAMPUS: MA   Page 1 of: 1

DATE: 08/01/01
          (MM/DD/YY)

DESCRIPTION: CORR SUBCODES

ID NO: _____

BANK	DOCUMENT NO.
0 30	J 036009

TRANSACTION TYPE:
03 _   CASH RECEIPT
04 _   CASH DISBURSEMENT
06 **0**   JOURNAL ENTRY

NO.	DEBIT ACCOUNT	SUB	REF NO. 1	AMOUNT	P/F	CREDIT ACCOUNT	SUB	REF NO. 3	DEBIT CC	CREDIT CC
1	323442	3200		14.25		323442	8700			
2	323442	7200		2.20		323442	8700			
3	323442	4000		69.87		323442	8700			
4	323442	7200		1,248.42		323442	8700			
5										
6										
7										
8										
9										
10										
	TOTAL (All pages):			$1,334.74						

A complete and clear explanation of why the adjustment is necessary:

[ ] [ ] Does this adjustment involve moving funds into or from
YES NO sponsored agreements? If so, answer remaining question.

[ ] [ ] Does this transfer occur more than 90 days after the original
YES NO transaction? If so, sufficient explanation for why the
transfer was not made on a timely basis is required.

PREPARED BY: _____
                    Print Name and Initial   Department   Phone   Date

APPROVED BY: _____
                    Print Name and Initial   Department   Phone   Date

CENTRAL OFFICE USE ONLY

APPROVED BY: _____
                    Print Name and Initial   Office   Phone   Date
                                                              030   J 036009

Conditions:
1. Correction of subcodes

Requirement:
1. Provide a sufficient explanation why this adjustment is required.

FMIS-22G

UNIVERSITY OF HAWAII

JOURNAL VOUCHER - GENERAL

(See reverse side for instructions)

CAMPUS: MA   Page 1 of: ___1___

DATE: 08/01/01
(MM/DD/YY)

DESCRIPTION: BANK CM DTD 05/25/01

ID NO: _____

BANK		DOCUMENT NO.
0 30	J	036 010

TRANSACTION TYPE:
- 03 **0**   CASH RECEIPT
- 04 _   CASH DISBURSEMENT
- 06 _   JOURNAL ENTRY

NO.	DEBIT ACCOUNT	SUB	REF NO. 1	AMOUNT	P/F	CREDIT ACCOUNT	SUB	REF NO. 3	DEBIT CC	CREDIT CC
1				42.00		322052	0750	U016811		
2										
3										
4										
5										
6										
7										
8										
9										
10										
	TOTAL (All pages):			$42.00						

A complete and clear explanation of why the adjustment is necessary:

☐ ☐ Does this adjustment involve moving funds into or from
YES NO sponsored agreements? If so, answer remaining question.

☐ ☐ Does this transfer occur more than 90 days after the original
YES NO transaction? If so, sufficient explanation for why the
transfer was not made on a timely basis is required.

PREPARED BY: _____
               Print Name and Initial   Department   Phone   Date

APPROVED BY: _____
               Print Name and Initial   Department   Phone   Date

CENTRAL OFFICE USE ONLY

APPROVED BY: _____
               Print Name and Initial   Office   Phone   Date

                                                         030   J   036 010

Conditions:
1. To record a bank credit memo. Total deposit amount was more than total
   shown on the bank deposit slip and U document.

Requirement:
1. Enter the original U document number in Ref No. 3.
2. Attach copy of Bank Credit Memo.

FMIS-22G

UNIVERSITY OF HAWAII

JOURNAL VOUCHER - GENERAL

(See reverse side for instructions)

CAMPUS: MA

Page 1 of: ___1

DATE: 08/01/01

(MM/DD/YY)

DESCRIPTION: BANK DM DTD 05/24/01

ID NO: _____

	BANK	DOCUMENT NO.
0 30		J 036 011

TRANSACTION TYPE:
03 _ CASH RECEIPT
04 **0** CASH DISBURSEMENT
06 _ JOURNAL ENTRY

NO.	DEBIT ACCOUNT	SUB	REF NO. 1	AMOUNT	P/F	CREDIT ACCOUNT	SUB	REF NO. 3	DEBIT CC	CREDIT CC
1	322051	0750		50.00				U016811		
2										
3										
4										
5										
6										
7										
8										
9										
10										
	TOTAL (All pages):			$50.00						

A complete and clear explanation of why the adjustment is necessary:

☐ ☐ Does this adjustment involve moving funds into or from
YES NO sponsored agreements? If so, answer remaining question.

☐ ☐ Does this transfer occur more than 90 days after the original
YES NO transaction? If so, sufficient explanation for why the
transfer was not made on a timely basis is required.

PREPARED BY: _____
Print Name and Initial
Department   Phone   Date

APPROVED BY: _____
Print Name and Initial
Department   Phone   Date

CENTRAL OFFICE USE ONLY

APPROVED BY: _____
Print Name and Initial
Office   Phone   Date
030   J   036 011

Conditions:
1. To record a bank debit memo. Total deposit amount was less than total shown
on the bank deposit slip and U Document.

Requirement:
1. Use Transaction Type '040' to record a bank debit memo.
2. Enter the original U document number in Ref No. 3.
3. Attach copy of Bank Debit Memo.

FMIS-22G

UNIVERSITY OF HAWAII

JOURNAL VOUCHER – GENERAL

(See reverse side for instructions)

DESCRIPTION: PYMT TO [STATE DEPT]

ID NO: _____

CAMP¹ <u>XX</u>   Pa _____ 1

DATE: <u>08/01/01</u>
                        (MM/DD/YY)

BANK	DOCUMENT NO.
0 <u>40</u>	J <u>036 012</u>

TRANSACTION TYPE:
03   CASH RECEIPT
04 <u>0</u>   CASH DISBURSEMENT
06   JOURNAL ENTRY

NO.	DEBIT ACCOUNT	SUB	REF NO. 1	AMOUNT	P/F	CREDIT ACCOUNT	SUB	REF NO. 3	DEBIT CC	CREDIT CC
1	1nnnnn	nnnn		426.00						
2										
3										
4										
5										
6										
7										
8										
9										
10										
	TOTAL (All pages):			$426.00						

A complete and clear explanation of why the adjustment is necessary:
TO RECORD PAYMENT TO [STATE DEPT] FOR . . . .
INVOICE/BILL # XXXXXX DATED 00/00/00.
STATE ACCOUNT TO CREDIT: X - 00 - 000 - X   SUBCODE: XXXX

CC: FO#
    STATE JV
    JEFF

[ ] [X] Does this adjustment involve moving funds into or from
YES   NO sponsored agreements? If so, answer remaining question. YES

[ ] [ ] Does this transfer occur more than 90 days after the original
     NO transaction? If so, sufficient explanation for why the
        transfer was not made on a timely basis is required.

PREPARED BY: _____   _____ _____   _____
              Print Name and Initial   Department   Phone   Date

APPROVED BY: _____   _____ _____   _____
              Print Name and Initial   Department   Phone   Date

CENTRAL OFFICE USE ONLY

APPROVED BY: _____   _____ _____   _____
              Print Name and Initial   Office   Phone   Date
                                                              <u>040</u>   J <u>036 012</u>

Conditions:
1. To record payment to another state agency using general funds only.

Requirement:
1. Use Bank '040' and Transaction type '040'.
2. Provide inovice/bill, State account, and subcode to credit.

FMIS -22AR

TRANS TYPE 03x or 06x circle & use one type ▼	DATE 08/01/01 MM/DD/YY	DOC (ref2) J___036013	UNIVERSITY OF HAWAII JOURNAL VOUCHER - ACCOUNTS RECEIVABLE				CAMPUS XX BANK 030			

NO.	INPUT digit	DEBIT ACCOUNT	SUB	REF 1 AR DOC#	DESCRIPTION	AMOUNT	P/F	CREDIT ACCOUNT	SUB	REF 3	ID NO - CC# Input numerics	Campus Code DR.	CR
1	066	095nnn	2530	D011111	Tx Setoff mm/dd/yy	100.00		0nnnnn	1361	Unnnnnn	C000-000-0010		
2	066	095nnn	2530	D022222	Tx Setoff mm/dd/yy	200.00		0nnnnn	1363	Unnnnnn	C000-000-0020		
3	066	095nnn	2530	S333333	Tx Setoff mm/dd/yy	300.00		0nnnnn	1361	Unnnnnn	C000-000-0030		
4	066	095nnn	2530	SA44444	Tx Setoff mm/dd/yy	400.00		0nnnnn	1361	Unnnnnn	C000-000-0040		
5													
6													
7													
8													
9													
#													

Count =   JV Total | 1,000.00

Provide complete and clear explanation of why the adjustment is necessary:

PREPARED BY: _____
     PRINT NAME and INITIAL   DEPARTMENT   PHONE   DATE

APPROVED BY: _____
     PRINT NAME and SIGN   DEPARTMENT   PHONE   DATE

GALC APPROVAL: _____
     PRINT NAME and SIGN   DATE   BATCH REF   INPUT DATE

08/01/01

J___036013

Condition:
1. To transfer fund from a Tax Setoff clearing account after the thirty (30) day grace period.

Requirements:
1. Enter the original U document number in Ref No. 3.
2. Attach copy of U document.

Note: Accounts Receivable journal vouchers are to be printed landscape.

FMIS-22AR

| **TRANS TYPE 03x or 06x**
circle & use one type ↓ | DATE
08/01/01
MM/DD/YY | DOC (ref2)
J036014 | | **UNIVERSITY OF HAWAII**
JOURNAL VOUCHER - ACCOUNTS RECEIVABLE | | | | | | **CAMPUS XX**
BANK 030 |

NO.	INPUT digit	DEBIT ACCOUNT	SUB	REF 1 AR DOC#	DESCRIPTION	AMOUNT	P/F	CREDIT ACCOUNT	SUB	REF 3	ID NO - CC# Input numerics	Campus Code DR.	CR
1	066	0nnnnn	1365	D011111	AG approved mn/dd/yy	100.00		0nnnnn	1361		C000-000-0010		
2	066	0nnnnn	1365	D022222	AG approved mn/dd/yy	200.00		0nnnnn	1363		C000-000-0020		
3	066	0nnnnn	1365	S333333	AG approved mn/dd/yy	300.00		0nnnnn	1361		C000-000-0030		
4	066	0nnnnn	1365	SA44444	AG approved mn/dd/yy	400.00		0nnnnn	1361		C000-000-0040		
5													
6													
7													
8													
9													
#													

Count =   JV Total | 1,000.00

Provide complete and clear explanation of why the adjustment is necessary:

PREPARED BY: _____

PRINT NAME and INITIAL   DEPARTMENT   PHONE   DATE

APPROVED BY: _____

PRINT NAME and SIGN   DEPARTMENT   PHONE   DATE

GALC APPROVAL: _____

PRINT NAME and SIGN   DATE   BATCH REF   INPUT DATE

08/01/01

J036014

Condition:
1. Record accounts receivable writeoff approved by the State Attorney General.

Requirements:
1. Enter Date approved in the Description field.
2. Attach copy of letter from State Attorney General and list of accounts.

Note: Accounts Receivable journal vouchers are to be printed landscape.

TRANS TYPE 03x or 06x circle & use one type

UNIVERSITY OF HAWAII — **CAMPUS XX**

JOURNAL VOUCHER - ACCOUNTS RECEIVABLE — **BANK 030**

DATE: 08/01/01 MM/DD/YY

DOC (ref2): J__036015_

NO.	INPUT digit	DEBIT ACCOUNT	SUB	REF 1 AR DOC#	DESCRIPTION	AMOUNT	P/F	CREDIT ACCOUNT	SUB	REF 3	ID NO - CC# Input numerics	Campus Code DR.	CR
1	036			SAnnnnn	PIF-FWD pymt to State	200.00		0nnnnn	1361		C000-012-3450		
2	040	09nnnn	2531	SAnnnnn	PIF-FWD pymt to State	200.00							
3													
4													
5													
6													
7													
8													
9													
#													

Count =   JV Total   400.00

Provide complete and clear explanation of why the adjustment is necessary:

PREPARED BY: _____
PRINT NAME and INITIAL   DEPARTMENT   PHONE   DATE

APPROVED BY: _____
PRINT NAME and SIGN   DEPARTMENT   PHONE   DATE

GALC APPROVAL: _____
PRINT NAME and SIGN   DATE   BATCH REF   INPUT DATE

08/01/01

J__036015_

Condition:
1. Record a transfer of salary overpayment paid by an employee to State Director of Finance
   (**Note:** Forward a check payable to Director of Finance and original JV to UH Payroll Office).

Requirements:
1. Record a single payment in full for the salary overpayment invoice.
2. Record the payment to Director of Finance.

Note: Accounts Receivable journal vouchers are to be printed landscape.

TRANS TYPE 03x or 06x circle & use one type ▼			DATE 08/01/01 MM/DD/YY	DOC (ref2) J__036016_	UNIVERSITY OF HAWAII JOURNAL VOUCHER - ACCOUNTS RECEIVABLE							CAMPUS XX BANK 030		
	INPUT	DEBIT		REF 1					CREDIT			ID NO - CC#	Campus Code	
NO.	digit	ACCOUNT	SUB	AR DOC#	DESCRIPTION	AMOUNT	P/F	ACCOUNT	SUB	REF 3	Input numerics	DR.	CR
1	030	nnnnnn	nnnn	Snnnnnn	Corr TT 030 to 036	150.00				Unnnnnn			
2	036			Snnnnnn	Corr TT 030 to 036	150.00		Onnnnn	1361	Unnnnnn	C000-123-4570		
3													
4													
5													
6													
7													
8													
9													
#													

Count =   JV Total   300.00

Provide complete and clear explanation of why the adjustment is necessary:

PREPARED BY: _____
             PRINT NAME and INITIAL   DEPARTMENT   PHONE   DATE
                                                                                                      08/01/01
APPROVED BY: _____
             PRINT NAME and SIGN   DEPARTMENT   PHONE   DATE
                                                                                                      J__036016_
GALC APPROVAL: _____
               PRINT NAME and SIGN   DATE   BATCH REF   INPUT DATE

Condition:
1. A receipt was recorded with an erroneous transaction type '030', instead of '036'.

Requirements:
1. Enter the original transaction.
2. Enter the corrected transaction.
3. Enter the original U document number in Ref No. 3.

Note: Accounts Receivable journal vouchers are to be printed landscape.

FMIS-22AR

| TRANS TYPE 03x or 06x circle & use one type | DATE 08/01/01 MM/DD/YY | DOC (ref2) J___036017_ | UNIVERSITY OF HAWAII | JOURNAL VOUCHER – ACCOUNTS RECEIVABLE | | | | | | CAMPUS **XX** BANK **030** | | | | | |

NO.	INPUT digit	DEBIT ACCOUNT	SUB	REF 1 AR DOC#	DESCRIPTION	AMOUNT	P/F	CREDIT ACCOUNT	SUB	REF 3	ID NO – CC# Input numerics	Campus Code DR.	CR
1	040	Nnnnnn	nnnn	Snnnnnn	Apply refund to AR Doc	25.00							
2	036			Snnnnnn	Apply refund to AR Doc	25.00		0nnnnn	1361		C000-123-4570		
3													
4													
5													
6													
7													
8													
9													
#													

Count =   JV Total   50.00

Provide complete and clear explanation of why the adjustment is necessary:

PREPARED BY: _____
            PRINT NAME and INITIAL   DEPARTMENT   PHONE   DATE

                                                                                                    08/01/01
APPROVED BY: _____
            PRINT NAME and SIGN   DEPARTMENT   PHONE   DATE

                                                                                                    J___036017_
GALC APPROVAL: _____
            PRINT NAME and SIGN   DATE   BATCH REF   INPUT DATE

Condition:
1. Apply other refunds (e.g. security deposit) to accounts receivable invoice.

Requirements:
1. Enter transaction to record refund.
2. Enter transaction to adjust AR invoice.

Note: Accounts Receivable journal vouchers are to be printed landscape.

FMIS-22AR

TRANS TYPE 03x or 06x circle & use one type	DATE 08/01/01 MM/DD/YY	DOC (ref2) J__036018_	UNIVERSITY OF HAWAII JOURNAL VOUCHER - ACCOUNTS RECEIVABLE								CAMPUS XX BANK 030		
	INPUT	DEBIT		REF 1		AMOUNT	P/F	CREDIT			ID NO – CC#	Campus Code	
NO.	digit	ACCOUNT	SUB	AR DOC#	DESCRIPTION			ACCOUNT	SUB	REF 3	Input numerics	DR.	CR
1	036	0nnnnn	1361	Snnnnnn	Refund AR overpayment	25.00				Annnnnn	C000-123-4570		
2	040			Snnnnnn	Refund AR overpayment	25.00		nnnnnn	nnnn	Annnnnn			
3													
4	036	0nnnnn	1361	Snnnnn1	Pymt s/be for Snnnnn2	700.00				Unnnnnn	C000-098-7650		
5	036			Snnnnn2	Overpymt from Snnnnn1	700.00		0nnnnn	1361	Unnnnnn	C000-098-7650		
6													
7													
8													
9													
10													

Count =   JV Total 1,450.00

Provide complete and clear explanation of why the adjustment is necessary:

PREPARED BY: _____

      PRINT NAME and INITIAL   DEPARTMENT   PHONE   DATE

APPROVED BY: _____   08/01/01

      PRINT NAME and SIGN   DEPARTMENT   PHONE   DATE

GALC APPROVAL: _____   J__036018_

      PRINT NAME and SIGN   DATE   BATCH REF   INPUT DATE

Condition:
1. Apply AR overpayment refund to another accounts receivable invoice.
2. Adjust overpayment applied to a wrong invoice number.

Requirements:
1. Enter transaction to adjust AR invoice.
2. Enter transaction to reverse overpayment refund to customer or applied to wrong invoice.
3. Enter the refund AFP document number or original U Document number in Ref No. 3.

Note: Accounts Receivable journal vouchers are to be printed landscape.

FMIS-22AR

TRANS TYPE 03x or 06x	DATE	DOC (ref2)	UNIVERSITY OF HAWAII	CAMPUS _____
circle & use one type ↓	08/01/01 MM/DD/YY	J___036019_	JOURNAL VOUCHER - ACCOUNTS RECEIVABLE	BANK 030

NO.	INPUT digit	DEBIT ACCOUNT	SUB	REF 1 AR DOC#	DESCRIPTION	AMOUNT	P/F	CREDIT ACCOUNT	SUB	REF 3	ID NO - CC# Input numerics	Campus Code DR.	CR
1	066	nnnnnn	nnnn	D011111	Book 2 returned	100.00		0nnnnn	1361		C000-000-0010		
2													
3													
4													
5													
6													
7													
8													
9													
10													

Count =   JV Total   100.00

Provide complete and clear explanation of why the adjustment is necessary:

PREPARED BY: _____

             PRINT NAME and INITIAL   DEPARTMENT   PHONE   DATE

APPROVED BY: _____   08/01/01

             PRINT NAME and SIGN   DEPARTMENT   PHONE   DATE

GALC APPROVAL: _____   J___036019_

             PRINT NAME and SIGN   DATE   BATCH REF   INPUT DATE

Condition:
1. Reduce DM receivable amount due to a return of merchandise.

Requirements:
1. Enter transaction to adjust invoice amount.
2. DM service fees and interest **cannot** be adjusted.

Note: Accounts Receivable journal vouchers are to be printed landscape.

JV19_AR Returned Item.xls