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Chapter 4 - General Accounting

General Accounting Overview

This chapter describes the following general accounting features of AFS:

- Journal Voucher (JV)
- Alternate Journal Voucher (J1)
- Fiscal Journal Voucher (J2)
- Special Revenue Voucher (J3)
- Inter-agency Journal Voucher (J4)
- Interface Journal Voucher (J5)
- Agency Journal Voucher (J6)
- Warrant Voucher (WV)
- Online General Ledgers
- Online Balance Sheet Account Balance
- Online Fund Balance

Journal vouchers (JV, or its multi-line version, the J1) are distinguished from other AFS transactions by their flexibility. Most AFS transaction types are specialized so the system creates the necessary accounting entries, including automatic preparation of offset debits or credits. You only have to code one side of the entry on each transaction. Journal vouchers, however, are so general in nature that AFS cannot automatically generate offsetting entries. Users must provide the offsetting side of transactions on the input document.

In addition, there are some special journal vouchers with specific characteristics. These documents (J2, J3, J4, J5, J6) are discussed individually. The J5 document is not entered by users - it is only created through system interfaces.

The following chart indicates when each journal voucher is appropriate. Some actions may be recorded on multiple documents, so the type of document to use may be dictated by the security access of a user.

If you want to...	Then use a...
Correct interface suspense	JV or J1
Make inter-fund transfers which do <u>not</u> affect appropriations	JV or J1
Correct balance sheet accounts	JV or J1
Make accruals/adjusting entries	JV or J1

If you want to...	Then use a...
Make reversal entries	JV or J1
Record transfers between bank codes	JV or J1
Correct revenues or expenditures between any (or all) of the following: fiscal years, funds, and agencies	J2
Correct both revenues and expenditures	J2, J6
Correct payroll entries between fiscal years	J2
Transfer cash between funds or within the same fund	J3
Transfer cash between fiscal years or within the same fiscal year	J3
Record carryovers from prior fiscal years	J3
Record seeds	J3
Initiate an inter-agency transfer for which a selling price has not been pre-determined	J4
Move expenditures between appropriations, organizations, and/or objects	J6
Move revenues between appropriations, organizations, and/or objects	J6

Warrant vouchers are transfers of cash from a means of financing appropriation to the operating cash account. This is one of the means of controlling expenditures.

AFS provides the following online inquiry to general ledger information:

- **The Online General Ledger.** This is the standard AFS general ledger inquiry. It is maintained by batch programs that run during the normal daily and period end offline processing cycles.

Balance Sheet Account Balance (BBAL) provides online access to specific balance sheet account balances. It is maintained on a real time basis and is not dependent on batch processing cycles.

Similar to BBAL is Fund Balance (FBAL). Users have the ability to inquire online as to the balance of designated funds. Online fund balances are also updated on a real time basis.

Journal Voucher Transactions

Journal Voucher (JV) transactions are used to record accounting events that cannot be recorded on any other AFS transaction. The journal voucher should not be used to record adjustments to previously entered transactions. Such functions can be recorded as modification actions using the same transaction type that was used originally. For example, adjustments to a previously entered payment voucher should be made on a payment voucher document with a document action of "M".

The journal voucher cannot be used to reference and clear previous documents. Any accounting action that references a previous document can be recorded on one of the other AFS transactions.

The following balance sheet account codes *may not be used* on journal vouchers:

- The system-wide pre-encumbrance account
- The system-wide encumbrance account
- The system-wide vouchers payable account

Transactions that affect the above balance sheet accounts should be coded on the requisition, purchase order, invoice, and payment voucher documents, respectively.

In addition, the following balance sheet account codes *may not be used* on fiscal year (J2), special revenue (J3), inter-agency (J4), interface (J5), and agency (J6) journal vouchers, *but are allowed* on standard (JV) and alternate (J1) journal vouchers:

- The automatic transfers out account
- The deposit cash account
- The deposit suspense account
- The backup withholding account

All of the above accounts are recorded in System Special Accounts (SPEC).

Journal Voucher - Issues & Concepts

Budget Override Indicator

The budget override indicator on the journal voucher form allows you to override all spending/recognition controls that would normally apply to expense and revenue transactions, except for the Fund Balance Control Option on Fund (FUN2). This override is in effect only for the lines recorded on journal voucher documents whose budget override indicator is "Y". Figure 4-1 shows the effect of the budget override indicator on the various budgetary controls in AFS. Remember that all of these control options work on a fund-by-fund basis. The level of control chosen for each option, for each fund, is recorded in Fund (FUN2).

Figure 4-1
Effects of the Budget Override Indicator

LEVEL OF CONTROL CHOSEN IN FUND (FUN2)	TEMPORARY LEVEL OF CONTROL IF BUDGET OVERRIDE IS CHECKED
APPROPRIATION FULL CONTROL 8	APPROPRIATION PRESENCE CONTROL (P)
EXPENSE BUDGET FULL OR PRESENCE CONTROL (C OR P) AND APPROPRIATION CONTROL NOT REQUIRED (N)	EXPENSE BUDGET NOT REQUIRED (N)
EXPENSE BUDGET FULL CONTROL 8 AND APPROPRIATION FULL OR PRESENCE CONTROL (C OR P)	EXPENSE BUDGET PRESENCE CONTROL (P)
REVENUE BUDGET PRESENCE (P)	REVENUE BUDGET NOT REQUIRED (N)

The Account Type Code

Lines on a journal voucher document can affect assets, liabilities, revenues or expenses. Each of these requires a different processing procedure within AFS. The *account type code* identifies the type of transaction being recorded, and is required on all journal voucher lines (except J3's). Valid account type codes that may be used on a journal voucher are listed in Figure 4-2.

Figure 4-2
Valid Journal Voucher
Account Types

<u>Code</u>	<u>Explanation</u>
01	Assets
02	Liabilities
03	Fund Balance
11	Asset Offset to Expenses
22	Expenditures/Expenses
23	Expenditures
24	Expenses
31	Revenue

Most expenditure transactions will be account type 22. Account type 11 (Asset Offset to Expenses) is generally used for depreciation of fixed assets. Additional information about account type codes can be found in Chapter 3 of the *ISIS/AFS User Guide, Volume I*.

Original Funds and Final Funds

If a journal voucher (JV or J1) records revenue to an organization with an original fund, then additional lines must be manually coded. These additional lines will first post the revenue to the original fund and then transfer it to the final fund. See the *ISIS Policies and Procedures Manual* for instructions on coding these additional lines.

From/To Fund

On JV, J1, J2, and J3 journal vouchers a *from/to fund* must be coded, if revenue source codes T100, T110, T120, or T130 are entered.

Vendor/Provider Indicator

The *vendor/provider* indicator on the line level of the journal voucher must be coded if the vendor/provider field is coded. The indicator tells the system whether the code is a vendor or a provider code. Code "V" for a vendor code and "P" for a provider code.

Standard Accruals and Reversals

The journal voucher can be used to record month-end accruals, and reverse those entries in the new accounting period. Remember that the system-wide pre-encumbrance, encumbrance, and vouchers payable accounts cannot be used as the balance sheet account.

Alternate Journal Voucher (J1)

On standard journal voucher transactions, all header and line data exist on the same screen. The Alternate Journal Voucher (J1) provides separate header and line screens. Users input all header information on the first screen, and upon pressing the enter key will have the line only screen displayed for data entry. Successive line screens are displayed each time the enter key is pressed until the user ends the document through one of the normal scheduling actions. This allows for only one line of coding per screen.

Fiscal Journal Voucher (J2)

The Fiscal Journal Voucher (J2) is used for correcting revenues or expenditures between any (or all) of the following: fiscal years, funds, and agencies. Valid account types are:

- 01 Assets (Cash only - will be inferred; cannot be coded)
- 22 Expenditures / Expenses
- 23 Expenditures
- 31 Revenue

It is also used for correcting payroll entries between fiscal years.

Figure 4-4 is a sample Fiscal Journal Voucher (J2). On the J1, the budget fiscal year and accounting period fields are part of the transaction header. For the J2, these fields are entered at the line level.

Figure 4-4a
Fiscal Journal Voucher (J2)
Screen 1

```

FUNCTION:                DOCID: J2  ... ..
STATUS:                  BATID:                ORG:
H-                        FISCAL JOURNAL VOUCHER INPUT FORM
JV DATE:                 REVERSAL DATE: . . . . .
ACTION: .                COMMENTS: . . . . .
    DEBIT DOC TOTAL: . . . . . CREDIT DOC TOTAL: . . . . .
    CALC DEBIT TOTAL:                CALC CREDIT TOTAL:
    
```

Figure 4-4b
Fiscal Journal Voucher (J2)
Screen 2

```

FUNCTION:                DOCID: J2  ... ..
STATUS:                  BATID:                ORG:                000-000 OF 000
AC      SUB      FUNC  OBJ SUB      FROM/TO
TP  FUND  AGCY  ORG  ORG  ACTV  TION  REV O/R  APPR UNIT  FUND
-----
JOB      ACCTG      DEBIT
NUMBER  REPT CATG  PRD  BFY  AMOUNT
-----
DESCRIPTION      CREDIT AMOUNT
-----
01-  . . . . .
    . . . . .
02-  . . . . .
    . . . . .
03-  . . . . .
    . . . . .
    
```

Offset lines are not coded on the fiscal journal voucher - the system automatically generates the offsetting cash entries to the cash account inferred from the organization. All budget controls are overridden for the J2 document.

When the J2 records revenue for an organization, Organization (ORG2) is researched. If the organization is established with an original fund, then any revenue recorded to the organization must first be posted to the original fund before it is transferred to the final fund (the fund coded on the document). Transferring the money to the original fund and then to the final fund is performed automatically for the J2. These additional postings are added as new lines in the ledger. The additional lines are distinguished from the coded lines by the description field, which is "AUTO TRF JV" (Auto Transfer Journal Voucher). The accounting entries are as follows:

If the revenue organization is not associated with an original fund:

Dr	Assets (Cash)
Cr	Revenue

If the revenue organization is linked to an original fund:

Dr	Assets (Cash)	FOR ORIGINAL FUND
Cr	Revenue	FOR ORIGINAL FUND
Dr	Expend. (Auto Transfer Out)	FOR ORIGINAL FUND
Cr	Assets (Cash)	FOR ORIGINAL FUND
Dr	Assets (Cash)	FOR FINAL FUND
Cr	Revenue (Transfer In)	FOR FINAL FUND

The same coding instructions used for the standard journal voucher transaction also apply to the fiscal journal voucher (reference the discussion on "Coding Instructions" later in this section) with the following exceptions:

- Revenue budget organizations may be used only if the appropriation they are tied to has a State General Revenue Indicator of 'N' on Appropriation Group Code (GRPC).
- The revenue source may not be the reserved Lines of Credit revenue source on System Special Accounts (SPEC).

Also note that while the Fiscal Journal Voucher (J2) can be used in place of the standard Journal Voucher (JV), all general ledger entries created by a J2 document will have a transaction code of 'JV'.

**Special Revenue
Voucher (J3)**

The Special Revenue Voucher (J3), like the Fiscal Journal Voucher (J2), allows journal entries to cross state fiscal years. Unlike the J2, however, the special revenue voucher may only record journal entries for revenue accounts with a group = 'TR' on the RSRC and RSR2 Tables (account type is restricted to '31'). The J3 is used for transfers of cash between funds and/or fiscal years.

Since the account type must be '31', the offset lines are not coded on the special revenue voucher - the system automatically generates the offsetting cash entries to the cash account inferred from the organization (or bank code if no organization is entered).

The special revenue voucher is used to record revenue transactions with the following criteria:

- The organization (if entered) must have organization type '1' (revenue collection center).
- The revenue will only post to a final fund - without impacting any original fund.
- The revenue source may not be the reserved Lines of Credit revenue source on System Special Accounts (SPEC).
- The revenue source belongs to the revenue source group "TR."
- Within the revenue source group "TR", only revenue sources in categories for transfers, seeds, and carryover may be used; revenue sources for lines of credit must be coded on a standard Journal Voucher (JV).
- Revenue budget organizations may be used only if the appropriation they are tied to has a State General Revenue Indicator of 'N' on Appropriation Group Code (GRPC)

Figure 4-5 is a sample Special Revenue Voucher (J3). On the J1, the budget fiscal year and accounting period fields are part of the transaction header. For the J3, these fields are entered at the line level.

Figure 4-5a
Special Revenue Voucher (J3)
 Screen 1

```

FUNCTION:                DOCID: J3  ... ..
STATUS:                  BATID:                ORG:
H-                       SPECIAL REVENUE VOUCHER INPUT FORM
  JV DATE:                REVERSAL DATE: . . . .
  ACTION: .                COMMENTS: . . . . .
    DEBIT DOC TOTAL: . . . . . CREDIT DOC TOTAL: . . . . .
    CALC DEBIT TOTAL:                CALC CREDIT TOTAL:
    
```

Figure 4-5b
Special Revenue Voucher (J3)
 Screen 2

```

FUNCTION:                DOCID: J3  ... ..
STATUS:                  BATID:                ORG:                000-000 OF 000
                        SUB                   FUNC             SUB REPT ACCTG
                        FUND AGCY ORG ORG APPR UNIT ACTV TION REV REV CATG PRD DEBIT AMOUNT
-----
FROM/TO
FUND  JOB NO  DESCRIPTION                BFY  CREDIT AMOUNT
-----
01-   . . . . .
02-   . . . . .
03-   . . . . .
04-   . . . . .
05-   . . . . .
06-   . . . . .
    
```

Because information may be entered for multiple accounting periods and budget fiscal years, the special revenue voucher has the additional restriction that debits and credits must balance within a fiscal year and over the whole document.

The same coding instructions used for the standard journal voucher also apply to the special revenue voucher (reference the discussion on "Coding Instructions" later in this section) with the following exceptions:

- The account type is always '31' and the revenue source group = 'TR'.
- If the organization is not coded, then the fund and appropriation unit are required.
- The organization (if coded) must have organization type '1.'

- The appropriation unit, fund, balance sheet account, and reporting category are inferred from the organization code.
- The J3 document never posts to an original fund.

Also note that while the Special Revenue Voucher (J3) can be used in place of the standard Journal Voucher (JV), all general ledger entries created by a J3 document will have a transaction code of 'JV'.

Inter-agency Journal Voucher (J4)

The Inter-agency Journal Voucher (J4) records inter-agency payments with the requirement that both the seller agency and buyer agency must approve the document. When there is no pre-approved agreement, the seller agency will initiate the J4 for later approval and processing by the buyer agency.

To help buying agencies find the J4 documents they are responsible for approving, the transaction number for the J4 must begin with the buyer agency's three character agency code. The seller agency is responsible for assigning the correct document number (with the buyer's agency) at the time the J4 document is created.

The accounting period and budget fiscal year can be inferred from the transaction date, however it is recommended that these fields be entered. If the accounting period or budget fiscal year is entered, it must be open and it cannot be in the future. If the J4 is for the **prior** budget fiscal year, the accounting period **MUST** be entered by the seller as period 13.

The actual delivery date is required on the J4. The delivery date is entered by the buyer agency and is the date goods or services were received. It must be prior or equal to the transaction date. Furthermore, if the accounting period is 13, the delivery date must be **6/30** or earlier.

Only expenditure (account type "22") and revenue (account type "31") entries may be recorded on the J4 document. The selling agency enters one line of revenue account code and at least one line of the buyer expenditure account code. The buying agency may add additional expenditure account code lines if desired. Cash entries for the J4 are automatically created by the system to offset the coded expenditure and revenue lines. Cash accounts for these postings are inferred from Organization (ORG2) by the agency and organization coded on the line.

When the J4 classifies revenue for an organization, Organization (ORG2) is researched. If the organization is established with an original fund, then any revenue classified to the organization must first be posted to the original fund before it is transferred to the final fund (the fund coded on the document). Transferring the money to the original fund and then to the final fund is performed automatically for the J4. These additional postings are added as new lines in the ledger for the J4 transaction. The additional lines are distinguished from the coded lines by the

description field, which is "AUTO TRF JV" (Auto Transfer Journal Voucher). The accounting entries are as follows:

If the revenue organization does not use an original fund:

For the Buyer:

Dr Expenditures
Cr Assets (Cash)

For the Seller:

Dr Assets (Cash)
Cr Revenue

If the revenue organization is linked to an original fund:

For the Buyer:

Dr Expenditures
Cr Assets (Cash)

For the Seller:

Dr	Assets (Cash)	FOR ORIGINAL FUND
Cr	Revenue	FOR ORIGINAL FUND
Dr	Expend. (Auto Transfer Out)	FOR ORIGINAL FUND
Cr	Assets (Cash)	FOR ORIGINAL FUND
Dr	Assets (Cash)	FOR FINAL FUND
Cr	Revenue (Transfer In)	FOR FINAL FUND

Security profiles allow **ALL** agencies to access the (J4) in Document Suspense (SUSF) regardless of the document agency. Access to approve for an agency is checked individually for each J4 line. This means the user will not be able to approve a transaction line unless they have security access for the agency/organization coded on the transaction line. When a user applies their approval to a line (by entering a "Y" in the line's APPROVAL field), that user's ID is stored in the USERID field and the current system date is stored in the APRV DATE field.

When they enter the document, the selling agency approves the seller transaction lines. The J4 is then put on hold for the buyer agency to complete. The buyer agency enters the actual delivery date and adds, changes, or deletes the buyer expenditure accounting line(s) as needed. The buyer agency approves the buyer transaction lines and processes the J4 in the system. J4 documents will not process until all lines are approved.

Until the J4 is processed in the system, the document header can be edited by the seller or buyer agency anytime as long as both are aware of the changes. The transaction lines can also be edited, although not after approval has been granted to a

line. If a line's approval indicator is set to "Y" it can be changed to "N" and the lines edited.

J4 transactions are subject to a cash check, as determined by the Check Cash Indicator for the appropriation. The Check Cash Indicator dictates where available cash will be determined when a transaction or automated disbursement processes. This indicator is set for each appropriation individually. There are three options for this indicator: "C" (Cash [CASH]), "M" (the available cash for the appropriation), or "N" (no cash check). If there is insufficient cash, the user will receive an error message. More information on the Cash Check Indicator is available in Chapter 4 of the *ISIS/AFS User Guide, Vol I*.

Note that while the Inter-agency Journal Voucher (J4) differs from the standard Journal Voucher (JV), all general ledger entries created by a J4 document will have a transaction code of "JV".

Figure 4-6 is a sample Inter-agency Journal Voucher (J4). Coding instructions for the J4 appear in the *ISIS/AFS Online Features, Appendix A*.

Figure 4-6
Interagency Journal Voucher (J4)

```

FUNCTION:                               DOCID: J4  . . . . .
STATUS:                                BATID:                               ORG:                000-000 OF 000
H-                                     INTER-AGENCY JOURNAL VOUCHER INPUT FORM
  J4 DATE:                             ACCT PRD: . . . . BUDGET FY: . . DELIVERY DATE: . . . .
  ACTION: .                               COMMENTS: . . . . .
    DEBIT DOC TOTAL: . . . . .          CREDIT DOC TOTAL: . . . . .
    CALC DEBIT TOTAL: . . . . .        CALC CREDIT TOTAL: . . . . .
  AT FUND AGY ORGN S/O APPR UNIT ACTV FUNC RPTG DEBIT AMOUNT CREDIT AMOUNT
-----
OBJT/REV  SUB-O/R  JOB NO  APPROVAL  USERID  APRV DATE
-----
DESCRIPTION
-----
01- . . . . .
    . . . . .
    . . . . .
02- . . . . .
    . . . . .
    . . . . .
  
```

Interface Journal Voucher (J5)

The Interface Journal Voucher (J5) is created offline as an interface between systems. Users cannot manually create a J5, although it may be necessary to edit J5 transactions that rejected during processing. All account types permissible on a JV document may also be used on the J5.

Interface journal vouchers may be created from numerous systems. Fields for entry of the J5 document are very similar to the normal Journal Voucher (JV) transaction, with the following exceptions:

- Cash is not checked for the J5. Therefore, a J5 document will never reject due to a cash shortage.
- Revenue organizations coded on the J5 cannot have an original fund.

The J5 will not be used for any entry requiring an original fund posting. If the organization coded on a line has an associated original fund on Organization (ORG2), then that line of the J5 will be suspended and an error message will appear. These rejected lines must be corrected manually with a J1 document. See the *ISIS Policies and Procedures Manual* for more detail on this process.

All general ledger entries created by a J5 will have a transaction code of 'JV'.

Figure 4-7 is a sample Interface Journal Voucher (J5).

Figure 4-7
Interface Journal Voucher (J5)

```

FUNCTION:                DOCID: J5  . . . . .
STATUS:                  BATID:                ORG:                000-000 OF 000
H-                      INTERFACE JOURNAL VOUCHER INPUT FORM
J5 DATE:                ACCTG PRD: . . . . BUDGET FY: . . REVERSAL DATE: . . . .
ACTION: .              BUDGET OVERRIDE IND: .          COMMENTS:
      DEBIT DOC TOTAL: . . . . .          CREDIT DOC TOTAL: . . . . .
      CALC DEBIT TOTAL:                CALC CREDIT TOTAL:
AC      SUB          FUNC OBJ SUB  BS   JOB
TP  FUND AGCY  ORG  ORG  APPR UNIT  ACTV  TION  REV O/R  ACCT  NUMBER
-----
INT  REF  BK      DEBIT          VENDOR / PROVIDER
FUND AGCY CD      AMOUNT          REPT CAT  CODE          NAME
-----
      CREDIT          CASH
      AMOUNT          IND
-----
01- . . . . .
      . . . . .
      . . . . .
  
```

Agency Journal Voucher (J6)

The Agency Journal Voucher (J6) allows agencies to correct expenditures and revenues within their own agency. The J6 transaction does not require approvals from the control agencies. Agency journal vouchers may only record journal entries for account types 31 (revenues) or account type 22 (expenditures/expenses).

Figure 4-8 is a sample Agency Journal Voucher (J6).

Figure 4-8
Agency Journal Voucher (J6)

```

FUNCTION:                                DOCID: J6  . . . . .
STATUS:                                  BATID:                                ORG:                000-000 OF 000
H-                                        AGENCY JOURNAL VOUCHER INPUT FORM
J6 DATE:                                ACCT PRD: . . . . BUDGET FY: . .
ACTION: .                                COMMENTS: . . . . .
      DEBIT DOC TOTAL: . . . . .          CREDIT DOC TOTAL: . . . . .
      CALC DEBIT TOTAL: . . . . .        CALC CREDIT TOTAL: . . . . .
AC      SUB                                FUNC OBJ SUB
TP FUND AGCY ORG  ORG APPR UNIT ACTV TION REV O/R REPT CATG JOB NO
-----
DESCRIPTION                                DEBIT AMOUNT    CREDIT AMOUNT
-----
      VENDOR/PROVIDER
      CODE      NAME
-----
01- . . . . .
      . . . . .
02- . . . . .
      . . . . .
  
```

Cash offset lines are automatically generated for revenue lines only. The cash account for these offsets is inferred from the organization. If an organization is not coded, the cash account for the fund's bank code is used.

When the J6 records revenue for an organization, Organization (ORG2) is researched. If the organization is established with an original fund, then any revenue classified to the organization will first be posted to the original fund before it is transferred to the final fund (the fund coded on the document). Transferring the money to the original fund and then to the final fund is performed automatically for the J6. These additional postings are added as new lines in the ledger for the J6 transaction. The additional lines are distinguished from the coded lines by the description field, which is "AUTO TRF JV" (Auto Transfer Journal Voucher). The accounting entries are as follows:

If the revenue organization is not associated with an original fund:

```

Dr    Assets (Cash)
      Cr    Revenue
  
```

If the revenue organization is linked to an original fund:

Dr	Assets (Cash)	FOR ORIGINAL FUND
Cr	Revenue	FOR ORIGINAL FUND
Dr	Expend. (Auto Transfer Out)	FOR ORIGINAL FUND
Cr	Assets (Cash)	FOR ORIGINAL FUND
Dr	Assets (Cash)	FOR FINAL FUND
Cr	Revenue (Transfer In)	FOR FINAL FUND

All budget controls are in effect for the J6 document, with one exception. If a line has an object with object category "21" (salaries), that one line may overspend budget. Cash is also checked as determined by the Check Cash Indicator for the appropriation. The Check Cash Indicator dictates where available cash will be determined when a transaction or automated disbursement processes. This indicator is set for each appropriation individually. There are three options for this indicator: "C" (Cash [CASH]), "M" (the available cash for the appropriation), or "N" (no cash check). If there is insufficient cash, the user will receive an error message. More information on the Check Cash Indicator is available in Chapter 4 of the *ISIS/AFS User Guide, Vol I*.

The same coding instructions used for the standard journal voucher transaction also apply to the agency journal voucher (reference the discussion on "Coding Instructions" later in this section) with the following exceptions:

- Revenue source codes may not have revenue group "TR" (Transfer)
- Revenue organizations may not be tied to an appropriation which has a group code of "18" (Income not available).

Also note that while the Agency Journal Voucher (J6) can be used in place of the standard Journal Voucher (JV), all general ledger entries created by a J6 document will have a transaction code of 'JV'.

Logic Tests on Journal Voucher Amounts

The entire journal voucher document must be self-balancing; the debit document total and the credit document total must be equal. Also, no line can have both a credit and a debit amount; the balancing must occur in a series of separate, offsetting entries.

The following controls operate on the Debit and Credit totals:

For an expenditure line. If expense budget full control is in effect, a debit line amount cannot exceed the unobligated budget amount. If the expenditure line consists of a credit, warning messages will be printed if the amount exceeds either the obligated budget amount or the obligated allotment amount (that is, if total obligations are decreased below zero).

For a revenue line. If a debit amount (reduction in revenue) exceeds the revenue amount recognized to date, then a warning message will be produced.

For a selling fund's asset account line referencing a previous payment voucher. A debit amount cannot be more than the closed receivable amount recorded for the voucher, and a credit amount cannot be more than the outstanding receivable voucher amount.

For a buying fund's liability account line referencing a previous payment voucher. A debit amount cannot exceed the outstanding payable amount, while a credit cannot exceed the closed voucher amount.

Tables

Document Control Inquiry (DCTL) keeps track of journal voucher document ID's used within an accounting period. (The table also tracks cash receipts, payroll vouchers, and manual warrants.) There is one line in this table for each journal voucher document accepted by the system, for all open accounting periods. The line contains only the accounting period, the transaction ID, and the date of record. The purpose of the table is to prevent the use of duplicate document ID's within an accounting period. Accounting period is a key in the table. Thus, you can use a scheme for assigning document numbers that revises the same numbers, but in different accounting periods. A document ID can be reused in the accounting period with an action of "M". The same number may be used in different accounting periods with an action of "E".

The AFS monthly clearing process clears all lines in the table associated with the accounting period being closed.

Figure 4-9 is a sample Document Control Inquiry (DCTL).

Figure 4-9
Document Control Inquiry (DCTL)

```

ACTION: . SCREEN: DCTL USERID:

          D O C U M E N T   C O N T R O L   I N Q U I R Y

ACCOUNTING
PERIOD      TRANSACTION ID      DATE OF RECORD
=====
01- . . . . .
02- . . . . .
03- . . . . .
04- . . . . .
05- . . . . .
06- . . . . .
07- . . . . .
08- . . . . .
09- . . . . .
10- . . . . .
11- . . . . .
12- . . . . .
13- . . . . .
14- . . . . .
    
```

Journal Voucher Coding Instructions

Because of the varied uses of the journal voucher transaction, coding instructions are presented differently from the coding instructions for other transactions discussed in this manual.

Figure 4-10 shows a sample Journal Voucher (JV). See the *ISIS/AFS Online Features* for coding instructions.

Figure 4-10
Journal Voucher (JV)

```

FUNCTION:          DOCID: JV      . . .      12/09/97 02:05:26 PM
STATUS:           BATID:          ORG:          000-000 OF 000
H-              JOURNAL VOUCHER INPUT FORM
  JV DATE:        ACCTG PRD: . . . BUDGET FY: . . REVERSAL DATE: . . . .
ACTION: .        BUDGET OVERRIDE IND: .          COMMENTS: . . . . .
  DEBIT DOC TOTAL: . . . . .          CREDIT DOC TOTAL: . . . . .
  CALC DEBIT TOTAL: . . . . .          CALC CREDIT TOTAL: . . . . .
AC              SUB              FUNC OBJ SUB  BS  JOB      FROM/TC
TP FUND  AGCY  ORG  ORG  APPR UNIT  ACTV  TION  REV O/R  ACCT NUMBER  FUND
-----
INT  REF  BK      DEBIT              VENDOR / PROVIDER
FUND AGCY CD      AMOUNT              REPT CAT  CODE              NAME
-----
DESCRIPTION              CREDIT  CASH
                          AMOUNT  IND
-----
. . . . .
. . . . .
. . . . .
    
```

**Journal
Voucher Lines**

Instructions for entering detailed journal voucher lines are covered in the remainder of this chapter. The following topics are covered:

- Reclassifying Ledger Entries
- Balance Sheet Transactions
- Expensing Previously Recorded Expenditures
- Standard Accruals and Reversals

Coding the line portion of the journal voucher document depends entirely on the type of account being coded. The next sections discuss the line portion of the journal voucher document in more detail.

Reclassifying Ledger Entries. The journal voucher transaction can be used to change the account distribution codes on a previously entered revenue or expense transaction. This includes breaking down a summary transaction into more detailed transactions, and changing codes on any general ledger entry. The latter item includes changing lines that have been deleted from open item tables (i.e., they are no longer available for adjustment actions on other accounting input forms).

Balance Sheet Transactions. The journal voucher does not allow for processing against several default balance sheet accounts as defined on System Special Accounts (SPEC). These accounts include:

- Reserve for Pre-Encumbrance,
- Reserve for Encumbrance, and
- Vouchers Payable.

If you want to reclassify transactions that affect those accounts, use the appropriate transaction input form (i.e., requisition, purchase order or payment voucher). By using the appropriate transaction input form and a modification document action, these balance sheet account balances can be adjusted.

Reclassification Instructions. To code a reclassification on a journal voucher:

- Enter the header as described in the *ISIS/AFS Online Features*.
- Enter one line on the journal voucher form to zero out the existing line. This is done by copying the codes of the line to be changed, including the account type. Enter the amount on the credit side if you are reclassifying an expense transaction, and on the debit side if you are reclassifying a revenue transaction.
- You can enter as many new lines as you want to balance the canceled line. Code the same account type as was used on the canceled line. Fill in the remainder of the top part of the journal voucher line using new codes if you want. All codes used must be valid in the AFS tables.

- Follow the coding instructions for the transaction type you are creating, which is the same as the transaction type you canceled. Enter amounts on the debit side if you are reclassifying expense transactions and on the credit side if you are reclassifying revenue transactions.

The journal voucher shown in Figure 4-11 is coded to change the organization code on a ledger line.

Figure 4-11a
Sample Transaction - Reclassification Screen 1

```

FUNCTION:          DOCID: JV   011  JV000000002   12/09/97 02:13:09 PM
STATUS:           BATID:          ORG:          001-001 OF 001
H-              JOURNAL VOUCHER INPUT FORM
  JV DATE:        ACCTG PRD: 12 98 BUDGET FY: 98 REVERSAL DATE:
ACTION: E        BUDGET OVERRIDE IND: N      COMMENTS:
  DEBIT DOC TOTAL:          112.58      CREDIT DOC TOTAL:          112.58
  CALC DEBIT TOTAL:          112.58      CALC CREDIT TOTAL:          112.58
AC              SUB              FUNC OBJ SUB  BS JOB      FROM/TO
TP FUND AGCY  ORG  ORG  APPR UNIT  ACTV  TION  REV O/R  ACCT NUMBER  FUND
-----
INT  REF  BK      DEBIT          REPT CAT  CODE      VENDOR / PROVIDER
FUND AGCY CD      AMOUNT
-----
DESCRIPTION          CREDIT      CASH
                      AMOUNT      IND
-----
22  100  100  3104      720          2700
                      112.58
ADVERTISING
  
```

Figure 4-11b
Sample Transaction - Reclassification Screen 2

FUNCTION:		DOCID: JV 011 JV000000002	
STATUS:		BATID:	ORG: 000-000 OF 000
H- JOURNAL VOUCHER INPUT FORM			
JV DATE:		ACCTG PRD: 12 98	BUDGET FY: 98 REVERSAL DATE:
ACTION: E		BUDGET OVERRIDE IND: N	COMMENTS:
DEBIT DOC TOTAL:		112.58	CREDIT DOC TOTAL: 112.58
CALC DEBIT TOTAL:			CALC CREDIT TOTAL:
AC	SUB	FUNC	OBJ SUB BS JOB FROM/TO
TP FUND AGCY ORG ORG APPR UNIT ACTV	TION	REV O/R	ACCT NUMBER FUND
INT REF BK	DEBIT	VENDOR / PROVIDER	
FUND AGCY CD	AMOUNT	REPT CAT	CODE NAME
DESCRIPTION		CREDIT	CASH
		AMOUNT	IND
22 100 100 3103	720		2700
ADVERTISING		112.58	

Figure 4-12 illustrates a journal voucher coded to break down a summary cash receipt line for taxes into various types of taxes.

Figure 4-12a
Sample Transaction Receipt Breakdown Screen 1

FUNCTION:		DOCID: JV 011 JV000000002	
STATUS:		BATID:	ORG: 000-000 OF 000
H- JOURNAL VOUCHER INPUT FORM			
JV DATE:		ACCTG PRD: 12 98	BUDGET FY: 98 REVERSAL DATE:
ACTION: E		BUDGET OVERRIDE IND: N	COMMENTS:
DEBIT DOC TOTAL:		1,867.00	CREDIT DOC TOTAL: 1,867.00
CALC DEBIT TOTAL:			CALC CREDIT TOTAL:
AC	SUB	FUNC	OBJ SUB BS JOB FROM/TO
TP FUND AGCY ORG ORG APPR UNIT ACTV	TION	REV O/R	ACCT NUMBER FUND
INT REF BK	DEBIT	VENDOR / PROVIDER	
FUND AGCY CD	AMOUNT	REPT CAT	CODE NAME
DESCRIPTION		CREDIT	CASH
		AMOUNT	IND
31 100 100 1008	720		1200
		1,867.00	
GENERAL SALES & USE TAX			

Figure 4-12b
Sample Transaction
Receipt Breakdown
Screen 2

FUNCTION:		DOCID: JV 011 JV000000002	
STATUS:		BATID:	ORG: 000-000 OF 000
H- JOURNAL VOUCHER INPUT FORM			
JV DATE:		ACCTG PRD: 12 98	BUDGET FY: 98 REVERSAL DATE:
ACTION: E		BUDGET OVERRIDE IND: N	COMMENTS:
DEBIT DOC TOTAL:		1,867.00	CREDIT DOC TOTAL: 1,867.00
CALC DEBIT TOTAL:			CALC CREDIT TOTAL:
AC	SUB	FUNC	OBJ SUB BS JOB FROM/TC
TP	FUND AGCY ORG ORG	APPR UNIT ACTV	TION REV O/R ACCT NUMBER FUND
INT	REF BK	DEBIT	VENDOR / PROVIDER
FUND	AGCY CD	AMOUNT	NAME
DESCRIPTION		CREDIT	CASH
		AMOUNT	IND
31	100 100 1008	720	1355
TOBACCO TAX		690.00	

Figure 4-12c
Sample Transaction
Receipt Breakdown
Screen 3

FUNCTION:		DOCID: JV 011 JV000000002	
STATUS:		BATID:	ORG: 000-000 OF 000
H- JOURNAL VOUCHER INPUT FORM			
JV DATE:		ACCTG PRD: 12 98	BUDGET FY: 98 REVERSAL DATE:
ACTION: E		BUDGET OVERRIDE IND: N	COMMENTS:
DEBIT DOC TOTAL:		1,867.00	CREDIT DOC TOTAL: 1,867.00
CALC DEBIT TOTAL:			CALC CREDIT TOTAL:
AC	SUB	FUNC	OBJ SUB BS JOB FROM/TC
TP	FUND AGCY ORG ORG	APPR UNIT ACTV	TION REV O/R ACCT NUMBER FUND
INT	REF BK	DEBIT	VENDOR / PROVIDER
FUND	AGCY CD	AMOUNT	NAME
DESCRIPTION		CREDIT	CASH
		AMOUNT	IND
31	100 100 1008	720	1280
GASOLINE TAX		729.00	

Figure 4-12d
Sample Transaction Receipt Breakdown Screen 4

```

FUNCTION:                DOCID: JV   011  JV0000000002
STATUS:                  BATID:                ORG:                000-000 OF 000
H-                       JOURNAL VOUCHER INPUT FORM
  JV DATE:              ACCTG PRD: 12 98 BUDGET FY: 98 REVERSAL DATE:
ACTION: E              BUDGET OVERRIDE IND: N      COMMENTS:
  DEBIT DOC TOTAL:      1,867.00      CREDIT DOC TOTAL:      1,867.00
  CALC DEBIT TOTAL:
AC TP FUND AGCY  ORG  ORG  APPR UNIT  ACTV  TION  REV O/R  ACCT NUMBER  FROM/TO
-----
INT REF BK      DEBIT          CREDIT  CASH
FUND AGCY CD    AMOUNT        AMOUNT  IND
-----
DESCRIPTION                                CREDIT  CASH
                                         AMOUNT  IND
-----
31 100 100 1008      720                                1335
ALCOHOL BEVERAGE TAX                        448.00
  
```

Cash Advance Earned. The journal voucher form is the only way to record the earning of a cash advance. To code this type of transaction:

- Code the header according to the discussion on journal vouchers.
- Code the debit line with account type 02, fund, agency, and the deferred revenue balance sheet account (from the cash receipt that recorded the advance receipts).
- Code the credit line with account type 31, and the desired account distribution for the revenue received.

Figure 4-13 illustrates a journal voucher transaction coded to record a cash advance earned.

Figure 4-13a
Sample Transaction
Advance Earned
Screen 1

```

FUNCTION:                DOCID: JV  011  JV000000002
STATUS:                  BATID:                ORG:                000-000 OF 000
H-                       JOURNAL VOUCHER INPUT FORM
  JV DATE:              ACCTG PRD: 12 98 BUDGET FY: 98 REVERSAL DATE:
  ACTION: E            BUDGET OVERRIDE IND: N      COMMENTS:
    DEBIT DOC TOTAL:    1,500.00      CREDIT DOC TOTAL:    1,500.00
    CALC DEBIT TOTAL:
AC      SUB              FUNC OBJ SUB  BS  JOB      FROM/TC
TP FUND AGCY  ORG  ORG  APPR UNIT  ACTV  TION  REV O/R  ACCT NUMBER  FUND
-----
INT  REF  BK      DEBIT          CREDIT      CASH
FUND AGCY CD    AMOUNT      REPT CAT  CODE      IND
-----
DESCRIPTION          CREDIT      CASH
                        AMOUNT      IND
-----
02  100  100          1,500.00          6510
CASH ADVANCES EARNED
    
```

Figure 4-13b
Sample Transaction
Advance Earned
Screen 2

```

FUNCTION:                DOCID: JV  011  JV000000002
STATUS:                  BATID:                ORG:                000-000 OF 000
H-                       JOURNAL VOUCHER INPUT FORM
  JV DATE:              ACCTG PRD: 12 98 BUDGET FY: 98 REVERSAL DATE:
  ACTION: E            BUDGET OVERRIDE IND: N      COMMENTS:
    DEBIT DOC TOTAL:    1,500.00      CREDIT DOC TOTAL:    1,500.00
    CALC DEBIT TOTAL:
AC      SUB              FUNC OBJ SUB  BS  JOB      FROM/TC
TP FUND AGCY  ORG  ORG  APPR UNIT  ACTV  TION  REV O/R  ACCT NUMBER  FUND
-----
INT  REF  BK      DEBIT          CREDIT      CASH
FUND AGCY CD    AMOUNT      REPT CAT  CODE      IND
-----
DESCRIPTION          CREDIT      CASH
                        AMOUNT      IND
-----
31  100  100  D101    V07          1845
CASH ADVANCES EARNED          1,500.00
    
```

Expensing Previously Recorded Expenditures (Recurring Accruals, Depreciation). The journal voucher can be used to expense inventoried items, capitalized assets, and prepaid items. In AFS, recurring expenses are handled the same as one-time expenses; a transaction for a recurring expense must be submitted in each accounting period in which an expense is to occur. The lines recording the expense will always be the same; only the dates in the header will differ.

To expense previously recorded expenditures (expenditures are submitted to AFS on payment vouchers or manual warrants), code the following:

- Code the header according to the discussion on journal vouchers.
- Code the new ledger line using an appropriate balance sheet account and fund; use account type 11; this will usually be the credit line.
- Code the offsetting line with an account type 24 and a blank balance sheet account column; code agency, organization and object; these codes should match the codes used on the payment voucher or manual warrant that recorded the expenditure. This will probably be the debit line.

Figure 4-14 illustrates a journal voucher coded to reflect the expensing of a prepaid rent item.

Figure 4-14a
Sample Transaction
Prior Expenditure
Screen 1

FUNCTION:		DOCID: JV 011 JV000000002											
STATUS:		BATID:				ORG:			000-000 OF 000				
H- JOURNAL VOUCHER INPUT FORM													
JV DATE:		ACCTG PRD:		12 98		BUDGET FY:		98		REVERSAL DATE:			
ACTION: E		BUDGET OVERRIDE IND: N				COMMENTS:							
DEBIT DOC TOTAL:				100.00				CREDIT DOC TOTAL:				100.00	
CALC DEBIT TOTAL:								CALC CREDIT TOTAL:					
AC				SUB				FUNC	OBJ	SUB	BS	JOB	FROM/TO
TP	FUND	AGCY	ORG	ORG	APPR	UNIT	ACTV	TION	REV	O/R	ACCT	NUMBER	FUND

INT	REF	BK	DEBIT			VENDOR / PROVIDER							
FUND	AGCY	CD	AMOUNT			REPT	CAT	CODE	NAME				

DESCRIPTION							CREDIT	CASH					
							AMOUNT	IND					

24	200	200	0001	200					2830				
				100.00									
EXPENSE PRE-PAID RENT													

Figure 4-14b
Sample Transaction
Prior Expenditure
Screen 2

FUNCTION:		DOCID: JV 011 JV000000002									
STATUS:		BATID:	ORG: 000-000 OF 000								
H- JOURNAL VOUCHER INPUT FORM											
JV DATE:		ACCTG PRD: 12 98	BUDGET FY: 98 REVERSAL DATE:								
ACTION: E		BUDGET OVERRIDE IND: N	COMMENTS:								
DEBIT DOC TOTAL:		100.00	CREDIT DOC TOTAL: 100.00								
CALC DEBIT TOTAL:			CALC CREDIT TOTAL:								
AC		SUB	FUNC OBJ SUB BS JOB FROM/TC								
TP	FUND	AGCY	ORG	OR	ACTV	TION	REV	O/R	ACCT	NUMBER	FUND
INT	REF	BK	DEBIT							VENDOR / PROVIDER	
FUND	AGCY	CD	AMOUNT	REPT	CAT	CODE				NAME	
							CREDIT	CASH			
							AMOUNT	IND			
11	200	200								6165	
							100.00				

Warrant Voucher (WV) Transaction

Warrant Voucher (WV) transactions are used to record the transfer of cash from a means of financing (MOF) appropriation to an operating cash account. This is one means of controlling expenditures. The WV is used to conform to State of Louisiana business practices, rules and procedures. The WV will infer appropriation, cash account and fund; the WV transaction posts to the ledger as a JV.

Warrant Voucher - Issues & Concepts

A Warrants Drawn Expenditure Account and a Warrants Received Revenue Account exist in System Special Accounts (SPEC). Also, warrants drawn organizations must be established in Organization (ORG2) table for each MOF within the agency. Each warrants drawn organization has organization type "4" on Organization (ORG2). Only Warrant Voucher documents may reference a warrants drawn organization.

Warrant Organizations

Accounting Model and Updates

The Warrant Voucher (WV) will be entered online by the agency. The only fields that will have to be entered are the fund the cash will be transferred to, agency and warrants drawn organization. Cash account and appropriation will be inferred from Organization (ORG2). The Debit Doc Total and Credit Doc Total will reflect a total of debits and a total of credits of the lines entered on the transaction.

Examples **A** and **B** show General Ledger entries that will take place when the WV is entered online into AFS.

If a WV to correct the dollar amount of a previous Warrant Voucher is needed, the dollar amount will be coded in the credit amount field as appropriate. To Fund, agency, and the warrants drawn organization will need to be coded. Refer to Examples **A** and **B**.

The WV reads Appropriation Inquiry (Extended) (EAP2) to get the group code for the appropriation, then reads Appropriation Group Code (GRPC) for the warrant indicator. If the warrant indicator is set to 'N', an error message will be given. If the warrant indicator is set to 'Y', processing will continue.

Warrant Voucher transactions update most system tables with expenditure and revenue postings. The exceptions are the Organization by Revenue Source Inquiry (RORG), Revenue Summary Inquiry (ORGR), Organization by Object Inquiry (EORG) and Expenditure Summary Inquiry (ORGE).

Example A:

Warrant Voucher from Self Generated Revenue MOF within Agency Fund

	To		DR	CR
<u>Fund</u>	<u>Agcy</u>	<u>Orgn</u>	<u>Amount</u>	<u>Amount</u>
107	107	SGRW	\$\$\$	

Organization SGRW is a warrants drawn organization tied to the Agency Fund (107). By coding agency and organization, appropriation and cash account will be inferred for ledger entries.

System Generated General Ledger Entries

Tran ID	Acct Type	Fund	Agcy	Orgn	Acct	Appr	DR Amt	CR Amt
JV	01	From ORG2	Agency Coded	ORG2 Coded	From ORG2	From ORG2	Spaces	\$
JV	22	From ORG2	Agency Coded	ORG2 Coded	Warrant Drawn From SPEC	From ORG2	\$	Spaces
JV	01	To Fund Coded	Agency Coded	ORG2 Coded	Default Bank Acct Logic	Spaces	\$	Spaces
JV	31	To Fund Coded	Agency Coded	ORG2 Coded	Warrant Received From SPEC	Spaces	Spaces	\$

Example B:

Warrant Voucher to Correct Over Transfer of Dollars.

	To		DR	CR
<u>Fund</u>	<u>Agcy</u>	<u>Orgn</u>	<u>Amount</u>	<u>Amount</u>
107	107	SGRW		\$\$\$

Organization SGRW is a warrants drawn organization tied to the Agency Fund (107). By coding agency and organization, appropriation and cash account will be inferred.

System Generated General Ledger Entries

Tran Id	Acct Type	Fund	Agcy	Orgn	Acct	Appr	DR Amt	CR Amt
JV	01	From ORG2	Agency Coded	ORG2 Coded	From ORG2	From ORG2	\$	Spaces
JV	22	From ORG2	Agency Coded	ORG2 Coded	Warrant Drawn From SPEC	From ORG2	Spaces	\$
JV	01	To Fund Coded	Agency Coded	ORG2 Coded	Default Bank Acct Logic	Spaces	Spaces	\$
JV	31	To Fund Coded	Agency Coded	ORG2 Coded	Warrant Received From SPEC	Spaces	\$	Spaces

Figure 4-15
Warrant Voucher
(WV)

```

FUNCTION:                               DOCID: WV
STATUS:                                  BATID:                               ORG:           000-000 OF 000
H-                                       WARRANT VOUCHER INPUT FORM
WV DATE:                               ACCTG PRD: . . . . BUDGET FY: . .
ACTION: .                               COMMENTS: . . . . .
DEBIT DOC TOTAL: . . . . .           CREDIT DOC TOTAL: . . . . .
CALC DEBIT TOTAL:                     CALC CREDIT TOTAL:

      TO
      FUND  AGCY  ORGN      DEBIT AMOUNT      CREDIT AMOUNT
-----
01-  ....  ...  ....      .....           .....
02-  ....  ...  ....      .....           .....
03-  ....  ...  ....      .....           .....
04-  ....  ...  ....      .....           .....
05-  ....  ...  ....      .....           .....
06-  ....  ...  ....      .....           .....
07-  ....  ...  ....      .....           .....
08-  ....  ...  ....      .....           .....
09-  ....  ...  ....      .....           .....
10-  ....  ...  ....      .....           .....
    
```

General Accounting - Special Features

Recurring Journal Vouchers

The recurring journal voucher capability of AFS automatically generates transactions on a monthly, bi-monthly, or quarterly basis, using data that users have previously entered in a table. The information is entered only once, along with starting and ending dates and an indicator controlling how often the transaction should be generated. An offline job actually generates the transactions and adds them to Document Suspense (SUSF). Users can then access the transactions in correction mode, change them if desired, and process them.

Information is entered in Recurring Journal Voucher (REJV). A sample layout of the table is provided in Figure 4-16. During table data entry, the data is validated to a limited extent (codes are validated against the entry start date and fiscal year), but no checks are made against budget tables. That type of validation occurs when the transactions are added to Document Suspense (SUSF) and processed by the journal voucher document processor.

2. If the Application Dates (LDAT) parameters are blank, those fields will be blank on the generated documents, and will be inferred from the document's transaction date by the journal voucher document processor. The transaction date on the generated documents will be the date the job was run (run date).

To-Date Parameter

The to-date parameter is used as follows to determine whether particular entries in the table should be selected for transaction generation:

- If the entry's start-date is after the to-date, the entry will not be selected.
- If the entry's end-date is before the to-date, the entry will not be selected. (It will be deleted.)
- The program will compare the entry's latest date posted field and the to-date parameter, to determine whether it is time to generate another transaction for the entry.

The to-date parameter is also used for the following purposes:

- It becomes the latest date posted field for selected entries.
- It becomes the batch date and transaction date for the generated journal voucher transactions.
- If the recurring table entry's end-date is before or equal to the to-date, the entry is deleted.

Document ID's

The recurring journal voucher transactions are not batched. The document ID's will be:

- **Transaction Code.** "JV".
- **Submitting Agency.** The submitting agency from Recurring Journal Voucher (REJV) entry.
- **Document Number.** The journal voucher number from REJV (9 digits) followed by the to-date month from the document's Application Dates (LDAT) entry. Blanks will be replaced by zeros. Documents will exist in Document Suspense (SUSF) in a scheduled for offline processing status.

Selection Examples

Figure 4-17 shows the relationship between the various dates in the selection process for recurring journal vouchers. A "Y" in the "selected" column means that a document was generated and added to Document Suspense (SUSF). A "Y" in the "Deleted" column means that the entry in REJV was deleted.

Figure 4-17
Selection Example

<u>Frequency</u>		<u>Start Date</u>	<u>End Date</u>	<u>To-Date</u>		<u>To-Date</u>		<u>To-Date</u>	
				<u>01-01-85</u>	<u>Delete</u>	<u>02-01-85</u>	<u>Delete</u>	<u>03-01-85</u>	<u>Delete</u>
JV-01	F	01-01-85	-	Y	Y	-	-	-	-
JV-02	F	02-15-85	-	N	N	N	N	Y	Y
JV-03	M	01-01-85	12-31-85	Y	N	Y	N	Y	N
JV-04	M	01-01-85	03-01-85	Y	N	Y	N	Y	Y
JV-05		01-01-85	02-01-85*	Y	N	Y	Y	-	-
JV-06	M	01-01-85	02-30-85*	Y	N	Y	N	N	Y
JV-07	M	02-01-85	12-31-85	N	N	Y	N	Y	N
JV-08		01-15-85	12-31-85	N	N	Y	N	Y	N
JV-09	B	01-01-85	12-31-85	Y	N	N	N	Y	N
JV-10	B	01-15-85	12-31-85	N	N	Y	N	N	N
JV-11	B	01-01-85	02-15-85	Y	N	N	N	N	Y
JV-12	Q	01-01-85	12-31-85	Y	N	N	N	N	N
JV-13	Q	03-01-85	12-31-85**	N	N	N	N	Y	N

* Note that when the ending date equals the to-date, the entry is selected (i.e., a document is generated for it) and then immediately deleted. However, when the ending date is after the current to-date (but before the next run's to-date), the entry is not deleted immediately.

** A frequency of "Q" means once per quarter, not every three months. Thus, the entry would be selected for two succeeding months. It will not be selected again until the to-date is 07-01-85.

Automated Journal Voucher Reversal Process

The JV and J3 can be used to record transactions that should be automatically reversed at a later date.

To create journal voucher reversal transactions, code the following on the header:

- The journal voucher document number must have an "E" in the last position.
- Code the reversal date as that date on or after which the amounts are to be automatically reversed. The date must be a valid date, greater than the transaction date.

The transactions that you code will be processed as usual. Then offline jobs will create the reversal transactions, on or after the reversal date. The reversal transactions are added to Document Suspense (SUSF), scheduled for offline processing.

The reversed transactions look exactly like the original ones except that:

- The reverse date becomes the transaction date of the reversal document.
- The reverse date field is blanked out.
- The accounting period is blanked out.
- The last character of the transaction number is changed from "E" to "R".
- The debit and credit amounts are switched on each line.

Online General Ledger

Online General Ledger Inquiry (OLGL) displays transactions sorted by fiscal year, accounting distribution (fund, agency, organization, object/revenue-source, bs account), account type, sub-organization, sub-object revenue, job number, reporting category, transaction date, fiscal month, and transaction ID.

OLGL allows you to easily research transaction activity against a specific account. Opening and closing balances are displayed for each account. Detail debit and credit balances as well as summary open balances and total balances are also displayed for each fund and each fiscal year.

The current year balance for nominal accounts includes the transactions that occurred in the requested fiscal year. The current year balance for real accounts includes the summarized balances from the previous year if the previous fiscal year has been closed plus the transactions for the current fiscal year. If the previous fiscal year has not been closed, the real accounts include transactions for the current fiscal year only.

The end balance is the current account balance, reflecting the opening balance and all detail existing for the account. Detail records are added to OLGL daily, as part of the daily offline processing cycle.

The detail debit/credit balance is the sum of all the debit/credit for a fund and/or fiscal year. The debit amount should equal the credit amount. The total balance is the sum of all the debit and credits for a fund and/or fiscal year. This balance should equal zero.

Summarizing the Online General Ledger

OLGL can be summarized, by accounting period, at any time. Since the process does not depend on the offline files or on monthly closing, OLGL may contain detail information for closed accounting periods. It could even maintain detail for the entire year, if your system has enough disk space to support it.

Accessing the File

Online General Ledger (OLGL) is accessed in the same manner as a table. Since the General Ledger records are long, the online display was split into two screens. To see the second half of the records that you access on the first screen, type an "L" in the *ACTION* field and press the *ENTER* key. To get back to the first screen, type "L" in the *ACTION* field and "OLGL" in the *SCREEN* field.

Figure 4-18 shows sample screens of Online General Ledger (OLGL).

Figure 4-18a
Sample Online General Ledger Inquiry (OLGL)

```

ACTION: S SCREEN: OLGL USERID:

O N L I N E   G E N E R A L   L E D G E R   I N Q U I R Y   ( 1   O F   2 )

      FY= 98      FUND= 100  AGENCY= 100  ORG= 1001  ACTV=
      FUNC=      OBJ/REV= 3100 BS ACCT=      AT= 22  SUB-ORG=
      SUB-OBJ/SUB-REV=      JOB NUMBER=      REPT CAT=
-----
TRANS DATE FM TRANSACTION ID  VENDOR      NAME      DESCR/VI
===== == =====
                                -----
                                AMOUNT
                                -----
01- 98 04 30   10 PV 100 P100000178 620139960 00 BROCK    CANDY
                                                -90.00
02- 98 04 25   10 PV 100 P100000146 620139960 00 BROCK    CANDY
                                                -85.00
03- 98 04 20   10 PV 100 P100000122 620139960 00 BROCK    CANDY
                                                -101.00
04- 98 04 15   10 PV 100 P100000101 620139960 00 BROCK    CANDY
                                                -96.00
05- 98 04 10   10 PV 100 P100000069 620139960 00 BROCK    CANDY
                                                -96.00
    
```

Figure 4-18b
*Sample Online
 General Ledger
 Inquiry (2 of 2)*

```

ACTION: S SCREEN: OLG2 USERID:

O N L I N E   G E N E R A L   L E D G E R   I N Q U I R Y   ( 2   O F   2 )

      FY= 98          FUND= 100          AGCY= 100          ORG= 1001   SUB-ORG=
      ACTV=          FUNC=          OBJ/REV= 3100      SOBJ/SREV=
      BACC=          JOB NUMBER=      RPTG=          AT= 22
-----
TRANS          REFERENCE          INTRNL          BA LINE
DATE          FM TRANSACTION ID      TRANSACTION ID      REF      NK DESCRIPTION
=====
01- 98 04 30 10 PV 100 P100000178
02- 98 04 25 10 PV 100 P100000146
03- 98 04 20 10 PV 100 P100000122
04- 98 04 15 10 PV 100 P100000101
05- 98 04 10 10 PV 100 P100000069
06-
07-
08-
09-
10-
11-
    
```

Alternate View

An alternate view of the online general ledger is available by date on Online Detail Ledger (OLDL). This table identifies detail transactions that have occurred for a specific date, by agency. OLDL is an inquiry only table.

Figure 4-19 shows a sample Online Detail Ledger (OLDL).

Figure 4-19
*Sample Online
 Detail Ledger
 (OLDL)*

```

ACTION: S SCREEN: OLDL USERID:

O N L I N E   D E T A I L   L E D G E R

DETAIL GEN-LED BY DATE

FY TR DTE FUND AGCY ORGN OBJT BS/AC AC/TY RPTG S-OB JOB NUMB ACTV S-ORG FUNC
98 980430 100 100 1001 3100          22
=====
TRANSACTION ID FM VENDOR CODE VND NAME DESCRIPTION DOLLAR AMOUNT
=====
PV100P1000000178 10
PV10091000000146 10
PV100P1000000122 10
PV100P1000000101 10
PV100P1000000069 10
    
```

Purging the Online General Ledger

Online General Ledger (OLGL) records can be purged, by selected fiscal year, to make room for new years. To purge an old year from the table, the purge year must be supplied. This process is performed by a job run by your computer center.

Online Balance Sheet Account Balances

AFS has the capability to provide online access to the current balance of a balance sheet account. This capability is controlled by the account balance option on Fund (FUN2). When selected, this option makes available all balance sheet account balances within the fund(s) for which it is chosen. These balances are stored in Balance Sheet Account Balance (BBAL) and BS Account Bal by BS Account Inquiry (BBAB), where they are available for online inquiry or reporting purposes. The account balance option is selected by fund, in Fund (FUN2). Valid values are:

- "Y" to select the option. Initial account balances must then be input into Balance Sheet Account Balance (BBAL), for accounts within the fund.
- "N" to reject the option.

When this option is initially chosen for a fund, the opening account balances within the new fund must be set up in Balance Sheet Account Balance (BBAL). Thereafter, the account balances are automatically carried forward year after year by AFS. These initial balances are entered in the system via table maintenance actions. (See the *ISIS/AFS Online Features*.)

Figure 4-20 is a sample Balance Sheet Account Balance (BBAL) and Figure 4-21 is a sample BS Account Bal by BS Account Inquiry (BBAB).

Figure 4-20
Balance Sheet Account Balance (BBAL)

ACTION: . SCREEN: BBAL USERID:						
B A L A N C E S H E E T A C C O U N T B A L A N C E						
FUND	BS ACCOUNT	SHORT NAME	BS ACCOUNT BALANCE	BEGIN DAY BALANCE	ACCOUNT TYPE	EXCEPT IND
====	=====	-----	-----	-----	-----	-----
01-
02-
03-
04-
05-
06-
07-
08-
09-
10-
11-
12-
13-
14-

Figure 4-21
BS Account Bal
by BS Account
Inquiry (BBAB)

```

ACTION: . SCREEN: BBAB USERID:

      B S A C C O U N T B A L B Y B S A C C O U N T I N Q U I R Y
      BS ACCOUNT FUND      BALANCE      BEGIN DAY BAL ACCT NAME  AT
      =====  =====  -----  -----  -----  ---
01-      ....      .....
02-      ....      .....
03-      ....      .....
04-      ....      .....
05-      ....      .....
06-      ....      .....
07-      ....      .....
08-      ....      .....
09-      ....      .....
10-      ....      .....
11-      ....      .....
12-      ....      .....
13-      ....      .....
14-      ....      .....
15-      ....      .....
    
```

**Minimum and
Maximum Balance
Sheet Account
Balances**

For some balance sheet accounts, it is necessary to control the amount of disbursements made by only paying until minimum balances for the accounts are reached. Maximum balances control the total amount of cash deposited into an account by identifying when excess cash balances must be disposed of.

The minimum and maximum balances are tracked at the fund/balance sheet account level on Minimum/Maximum BS Account Balance (MBAL). This table stores user-determined minimum and maximum levels for a fund/balance sheet account and also maintains the current actual balances for the accounts, which are read from Balance Sheet Account Balance (BBAL). Whenever actual balances fall below the established minimum or rise above the maximum, then the Exception Flag on MBAL will show an asterisk (*) for the MBAL record. (The exception flag is the last field on the right for records on MBAL).

The marking of an exception on MBAL will not prevent transactions against the balance sheet account, but it will allow table users (the State Treasurers Office) to maintain the exception status of all balance sheet accounts on MBAL.

Figure 4-22 is a sample Minimum/Maximum BS Account Balance (MBAL).

Figure 4-22
*Minimum/Maximum
 BS Account Balance
 (MBAL)*

```

ACTION: . SCREEN: MBAL USERID:

      M I N I M U M / M A X I M U M   B S   A C C O U N T   B A L

      FUND BS ACCOUNT  BBAL BALANCE  *** DESIGNATED BALANCE ***
      **** MINIMUM          MAXIMUM  **
      =====
01- .....
02- .....
03- .....
04- .....
05- .....
06- .....
07- .....
08- .....
09- .....
10- .....
11- .....
12- .....
13- .....
14- .....
    
```

Online Fund Balance

AFS also provides the capability to access fund balances via online inquiry. This capability is controlled via the fund balance option on Fund (FUN2). When selected, the option allows a minimum dollar amount to be specified that must be maintained in a fund. Transactions are rejected when they cause the fund to go below this minimum amount. AFS keeps a running balance of unobligated amounts for funds for which this option is chosen. This "current fund balance" is stored in Fund Balance (FBAL), where it is available for online inquiry or a hardcopy report.

The minimum fund balances desired for the funds are specified in Fund Balance (FBAL). Figure 4-23 is a sample Fund Balance (FBAL).

Figure 4-23
Fund Balance (FBAL)

```

ACTION: . SCREEN: FBAL USERID:

                F U N D   B A L A N C E
=====
FUND  MEMO BALANCE  REQUIRED MINIMUM
=====
01-   .....
02-   .....
03-   .....
04-   .....
05-   .....
06-   .....
07-   .....
08-   .....
09-   .....
10-   .....
11-   .....
12-   .....
13-   .....
14-   .....
15-   .....
    
```

The fund balance option is selected by fund, in Fund (FUN2). Valid values are:

- "C" to select the fund balance option for a fund. A line must then be added to Fund Balance (FUN2) to record the minimum and beginning balances.
- "N" to reject the fund balance option.

Initial fund balances must be input to the system when this option is chosen for the first time for a fund. Thereafter, the system automatically carries forward the current balance from year to year. The initial balance is input with a table maintenance action.

Online Trial Balance by Fund

AFS provides the capability to access the trial balance by fund via Trial Balance by Fund (OLTB). OLTB displays balances for account numbers within each fund. The table is keyed by fund, while detail lines show the accounts and their current and prior year balances. Descriptions of the funds and account numbers are also provided. An example of OLTB appears in Figure 4-24.

Figure 4-24
Trial Balance by Fund (OLTB)

```

ACTION: . SCREEN: OLTB USERID:

          T R I A L   B A L A N C E   B Y   F U N D

FUND= ....

          CURR YEAR TOTAL  PREV YEAR TOTAL
ACCT #   ACCOUNT DESCRIPTION  CURR YR AMOUNT  PREV YR AMOUNT
=====  -----
01-     ....
02-     ....
03-     ....
04-     ....
05-     ....
06-     ....
07-     ....
08-     ....
09-     ....
10-     ....
11-     ....
    
```

The OLTB account field will display different values, depending on the input records. Asset, liability, and fund balance transactions appear with the balance sheet account and its description from Balance Sheet Account (BAC2). Pre-encumbrance transactions will be summarized and displayed with the account "PREN" and the description "PRE-ENCUMBRANCE". Similarly, encumbrance transactions will be summarized with the account "ENCM" and the description "ENCUMBRANCE". Expenditure *transfer* transactions are displayed separately from *non-transfer* transactions. Transfers (which have an Object Group of "TR"), display the transfer object code and its description in the account fields. Non-transfer expenditures are summed together into the account "EXPC" with the description "EXPENDITURE CONTROL". Revenue transactions are broken out into three groups: automatic transfers, manual transfers, and revenue control. Automatic transfers will be summed with the account "AUTO" and description "AUTOMATED TRANSFERS IN". Manual transfers of revenue will appear on the table with the revenue source code and revenue source name in the account fields. Non-transfer revenue will be summed into a single account, "REVC," with the description "REVENUE CONTROL".

Budget records also appear on OLTB. The account code field will differentiate between the different revenue budget accounts, as created by original fund/final fund

postings. Budget postings that were the result of an automatic transfer **in** will be summed to the account "ESRI" with description "EST REV TRANSFER IN", while the transfers **out** will appear in account "ESRO", "EST REV TRANSFER OUT". Other (non-transfer) revenue budget will be summed to account "ESRV", with the description "ESTIMATED REVENUE".

OLTB is an inquiry only table that is updated nightly through the Fund Trial Balance Update (FTUP) process, which is discussed in Chapter 7 of the *ISIS/AFS Operations Guide*. All applicable budgeting and accounting events from the previous day are used to update OLTB during this nightly process.

On June 30, the end of each fiscal year, the current year amounts for each entry on OLTB are rolled over to the prior year amount column. This process is performed by Fund Trial Balance Roll Over (FTRO) program. After the roll over, the current year amounts for all OLTB records will be zero. More detail on this process is available in Chapter 7 of the *ISIS/AFS Operations Guide*.

When the prior fiscal year is completely closed, a second process is run to update the current year amounts with the closed year balances. This is performed by the Fund Trial Balance Rebuild (FTRB) program. After the roll over, the prior year amounts for all OLTB records will be zero. More detail on this process is available in Chapter 8 of the *ISIS/AFS Operations Guide*.

**Trial Balance
by Administrative
Fund**

Certain control agencies for the State of Louisiana have the responsibility of managing the state's administrative funds. These Administrative Funds will not exist as fund codes in AFS; they will instead be defined on Administrative Fund (ADMF). Administrative funds are tracked to allow control agencies access to daily trial balances.

This control information is available online on Trial Balance by Administrative Fund (AFTB). AFTB displays balances for accounts within each administrative fund. The table is keyed by administrative funds, while detail lines show the accounts and their current and prior year balances. Descriptions of the administrative funds and accounts are also provided. An example of AFTB appears in Figure 4-25.

Figure 4-25
*Trial Balance by
Administrative
Fund (AFTB)*

```

ACTION: . SCREEN: AFTB USERID:

  T R I A L  B A L A N C E  B Y  A D M I N I S T R A T I V E  F U N D

ADMINISTRATIVE FUND = ....

                                CURR YEAR TOTAL  PREV YEAR TOTAL

ACCT #      ACCOUNT DESCRIPTION      CURR YR AMOUNT  PREV YR AMOUNT
=====  -----
01-  ....
02-  ....
03-  ....
04-  ....
05-  ....
06-  ....
07-  ....
08-  ....
09-  ....
10-  ....
11-  ....
    
```

The administrative account field will display different values, depending on the input records. Asset, liability, and fund balance transactions appear with the balance sheet account and its description from Balance Sheet Account (BAC2). Revenue and expenditure transfer transactions are displayed separately from non-transfer transactions. Transfers (which have an Object Group or Revenue Group of "TR"), display the transfer object or revenue source code and its description in the administrative account fields. Non-transfer transactions are summed together. For expenditures, the administrative fund control account is "EXPC" and the description is "EXPENDITURE CONTROL". For revenues, the administrative fund control account is "REVC" and the description is "REVENUE CONTROL".

Budget records also appear on AFTB. The account code field will differentiate between the different revenue budget accounts, as created by original fund/final fund postings. Budget postings that were the result of an automatic transfer **in** will be summed to the account "ERTI" with description "EST REV TRANSFER IN". Other (non-transfer) revenue budget will be summed to account "ESRV", with the description "ESTIMATED REVENUE".

AFTB is an inquiry only table that is updated nightly through the Administrative Fund Trial Balance Update (AFUP) process, which is discussed in Chapter 7 of the *ISIS/AFS Operations Guide*. All applicable budgeting and accounting events from the previous day are used to update AFTB during this nightly process.

On June 30, the end of each fiscal year, the current year amounts for each entry on the AFTB are rolled over to the prior year amount column. This process is performed by the Administrative Fund Trial Balance Roll Over (AFRO) program. After the roll over, the current year amounts for all AFTB records will be zero. More detail on this process is available in Chapter 7 of the *ISIS/AFS Operations Guide*.

When the prior fiscal year is completely closed, a second process is run to update the current year amounts with the closed year balances. This is performed by the Administrative Fund Trial Balance Rebuild (AFRB) program. After the roll over, the prior year amounts for all AFTB records will be zero. More detail on this process is available in Chapter 8 of the *ISIS/AFS Operations Guide*.