

BUDGET AND ACCOUNTING OFFICERS MEETING

JUNE 21, 2012

FORMS PACKET

JVYE Yearend Journal Voucher Forms

The Division of Finance will provide JVYE forms for the yearend closing entries. They are available at the Finance web site: www.finance.utah.gov. Then select the Forms icon.

The Forms are Excel spreadsheets that you may use in one of the following ways: (The page print area is set for the first page. If you enter more than five lines select, View, Page Break Preview, then drag the bottom of the print range down to your last line.)

- Fill out on the computer and print out the completed form
- Make a template with your basic coding and print it out to be completed manually

JVYE Hard Copy Forms

The following hard copy forms are included in this packet for your use.

Form No.	Form Name	Finance Contact	
FI 61AE	Accrued Expenditure – Closing Old Year	Lynda McLane	801-538-3098
FI 61PE	Prepaid Expenditures – Closing Old Year		
FI 61ER	Expenditure Refund – Closing Old Year	Gary Morris	801-538-3371
FI 61AR	Accounts Receivable – Closing Old Year		
FI 61DR	Deferred Revenue – Closing Old Year		

Procedures for JVYE Accruals

- Create JVYE with the correct coding block to record the information in the Old year.
- Include the Reversal Date to identify when you want the reversal to post to FINET. The Reversal Date should be at least one calendar day after the anticipated approval of the JVYE in FINET.
- If you need to change the coding block for the New Year entry, select the *Create Document Reversal on Hold* box. FINET places the New Year document on the Document Catalog in Held status. You can go into it and make the changes, submit, and approve.
- Enter the JVYE into FINET starting July 1.

Reversal Posting in New Year

All Old year closing JVYEs will reverse and post automatically in the New Year unless:

- The coding block is not valid in the New Year – goes into Reject status.
- The Reversal Date is inadvertently left blank. Contact Deborah Memmott at 801-538-3171. Do NOT try to fix by creating a New Year JVYE or other document type.
- The *Create Document Reversal on Hold* box is selected – goes into Held status
- The Reversal Date passes before original transaction is approved – the original JVYE goes into Reject status and will have to be changed, re-submitted, and re-approved.

Reversal entries in Held or Rejected status

To complete these documents do the following:

1. Correct or complete the entry, submit, and approve.
2. Screen print the changes to coding on New Year entries.
3. Attach the screen prints to the original JVYE documentation and retain for audit purposes.

FY
12



06/2011
Division of Finance

Department Name _____
Division _____
Dept. Control Number _____

JVYE _____	2AE _____
Department	ADNT Prefix
	Debit Amount
	Credit Amount

Header

Budget FY: 2012 Fiscal Year: 2012 Period: 13 Reversal Date: _____
 *** Required *** After Anticipated Approval Date

Create Reversal Doc. on Hold – to change New Year coding

Line Group

Event Type: GA30 Line Group Description - max 60 (Optional): _____

Accounting

Balance Sheet Closing Entry Posting Code **A015**

Line	Posting Code	Line Description - max 100											Debit Amount	Credit Amount	
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
01	A015							5000							

Expenditure Accounts — Accrued Posting Code **D014**

Line	Posting Code	Line Description - max 100											Debit Amount	Credit Amount	
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
02	D014														
03	D014														
04	D014														
05	D014														

Approved: _____ Date _____

Entered By: _____ Date _____

Accounting

Expenditure Accounts — Accrued Posting Code D014

Line	Posting Code		Line Description - max 100											Debit Amount	Credit Amount		
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase				
06	D014																
07	D014																
08	D014																
09	D014																
10	D014																
11	D014																
12	D014																
13	D014																
14	D014																
15	D014																
16	D014																
17	D014																

FY
12



06/2011
Division of Finance

Department Name _____
Division _____
Dept. Control Number _____

JVYE _____		2PE _____	
Department		ADNT Prefix	
Debit Amount		Credit Amount	
-		-	

Header

Budget FY: 2012 Fiscal Year: 2012 Period: 13 Reversal Date: _____
 *** Required *** After Anticipated Approval Date

Create Reversal Doc. on Hold - to change New Year coding

Line Group

Event Type: GA30 Line Group Description - max 60 (Optional): _____

Accounting

Balance Sheet Closing Entry Posting Code A015

Line	Posting Code	Line Description - max 100											Debit Amount	Credit Amount	
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
01	A015							5000							

Expenditure Accounts — Prepaid Posting Code D014

Line	Posting Code	Line Description - max 100											Debit Amount	Credit Amount	
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
02	D014														
03	D014														
04	D014														
05	D014														

Approved: _____ Date _____

Entered By: _____ Date _____

Accounting

Expenditure Accounts — Prepaid Posting Code D014

Line	Posting Code		Line Description - max 100											Debit Amount	Credit Amount		
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase				
06	D014																
07	D014																
08	D014																
09	D014																
10	D014																
11	D014																
12	D014																
13	D014																
14	D014																
15	D014																
16	D014																
17	D014																

FY
12



06/2011
Division of Finance

Department Name _____
 Division _____
 Dept. Control Number _____

JVYE _____	2ER _____
Department	ADNT Prefix
	Debit Amount
	Credit Amount

Header

Budget FY: 2012 Fiscal Year: 2012 Period: 13 Reversal Date: _____
 *** Required *** After Anticipated Approval Date

Create Reversal Doc. on Hold – to change New Year coding

Line Group

Event Type: GA24 Line Group Description - max 60 (Optional): _____

Accounting

Balance Sheet Closing Entry Posting Code A016

Line	Posting Code	Line Description - max 100											Debit Amount	Credit Amount	
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
01	A016							1010							

Expenditure Accounts — Refunded Posting Code D014

Line	Posting Code	Line Description - max 100											Debit Amount	Credit Amount	
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
02	D014														
03	D014														
04	D014														
05	D014														

Approved: _____ Date _____

Entered By: _____ Date _____

Accounting

Expenditure Accounts — Refunded Posting Code **D014**

Line	Posting Code		Line Description - max 100											Debit Amount	Credit Amount		
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase				
06	D014																
07	D014																
08	D014																
09	D014																
10	D014																
11	D014																
12	D014																
13	D014																
14	D014																
15	D014																
16	D014																
17	D014																

FY
12



06/2011
Division of Finance

Department Name _____
Division _____
Dept. Control Number _____

JVYE _____		2AR _____	
Department		ADNT Prefix	
Debit Amount		Credit Amount	
-		-	

Header

Budget FY: 2012 Fiscal Year: 2012 Period: 13 Reversal Date: _____
 *** Required *** After Anticipated Approval Date

Create Reversal Doc. on Hold - to change New Year coding

Line Group

Event Type: GA31 Line Group Description - max 60 (Optional): _____

Accounting

Balance Sheet Closing Entry Posting Code A016

Line	Posting Code	Line Description - max 100											Debit Amount	Credit Amount	
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
01	A016							1010							

Revenue Accounts — Accrued Posting Code R003

Line	Posting Code	Line Description - max 100											Debit Amount	Credit Amount	
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
02	R003														
03	R003														
04	R003														
05	R003														

Approved: _____ Date _____

Entered By: _____ Date _____

Accounting

Revenue Accounts — Accrued Posting Code R003

Line	Posting Code		Line Description - max 100											Debit Amount	Credit Amount		
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase				
06	R003																
07	R003																
08	R003																
09	R003																
10	R003																
11	R003																
12	R003																
13	R003																
14	R003																
15	R003																
16	R003																
17	R003																

FY
12



06/2011
Division of Finance

Department Name _____
Division _____
Dept. Control Number _____

JVYE _____		2DR _____	
Department		ADNT Prefix	
Debit Amount		Credit Amount	
-		-	

Header

Budget FY: 2012 Fiscal Year: 2012 Period: 13 Reversal Date: _____
 *** Required *** After Anticipated Approval Date

Create Reversal Doc. on Hold - to change New Year coding

Line Group

Event Type: GA32 Line Group Description - max 60 (Optional): _____

Accounting

Balance Sheet Closing Entry Posting Code A015

Line	Posting Code	Line Description - max 100											Debit Amount	Credit Amount	
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
01	A015							6500							

Revenue Accounts — Deferred Posting Code R003

Line	Posting Code	Line Description - max 100											Debit Amount	Credit Amount	
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase		
02	R003														
03	R003														
04	R003														
05	R003														

Approved: _____ Date _____

Entered By: _____ Date _____

Accounting

Revenue Accounts — Deferred Posting Code R003

Line	Posting Code		Line Description - max 100											Debit Amount	Credit Amount		
	Fund	Department	Unit	Appr Unit	Object	Sub Object	Revenue	BSA	Dept Revenue	Activity	Function	Program	Phase				
06	R003																
07	R003																
08	R003																
09	R003																
10	R003																
11	R003																
12	R003																
13	R003																
14	R003																
15	R003																
16	R003																
17	R003																