

Journal Voucher
Northwest Missouri State University
 Accounting Office 660-562-1125

Account Office Use Only: _____ Document Number: J _____ Journal Type: _____

The journal voucher document is to be used for all internal university transactions, including:

1. Budget transfers, within either E&G Fund (A101) or Auxiliary Fund (H100) only. Increases in expense budgets are debits, and increases in revenue budgets are credits.
2. Expense transfers. Increases in expenses are debits, decreases are credits.
3. Income transfers. Increases in income are credits, decreases are debits.
4. Income/expenses transfers (income to one account, and expense to another). In this case, account code 7480 **must** be used for the income code.

Originating Department: _____

Signature

Date

Approval (account custodian, chair, dean, etc...): _____

Other Approval (if necessary): _____

Controller/VP for Finance: _____

Finance Countersignature: _____

Debits:

Fund	Org	Acct	Prog	Amount	Fund, Org or Department Name
				\$	
				\$	
				\$	
				\$	
				\$	

Total Debits (must equal total credits): \$

Credits:

Fund	Org	Acct	Prog	Amount	Fund, Org or Department Name
				\$	
				\$	
				\$	
				\$	
				\$	

Total Credits (must equal total debits): \$

Document Total (total debits plus total credits): \$

Explanation/Purpose: