SAMPLE JV's
for JV Processing Training

JV 1: Correct a $20 expense that was charged to the wrong Index.

Text: Incorrect index was used on document I0008186. The correct index is PRVA not PROP. Martha S 6-3524.

Seq: 1

Journal Type: 3JV1  JV Rev/Exp/Trf--UO
Index: PRVA  Enrol Veteran's Administration
Account: 20101  Office & Administrtve Supplies
Amount: 20.00  Debit
Description: I0008186 Correction MS 6-3524

Seq: 2

Journal Type: 3JV1  JV Rev/Exp/Trf--UO
Index: PROP  Enrol Registrars Operations
Account: 20101  Office & Administrtve Supplies
Amount: 20.00  Credit
Description: I0008186 Correction MS 6-3524

JV 2: Charge 4 boxes of computer paper for a total of $124.00 to Registrars from Computing Center. Reference Invoice 9977.


Seq: 1

Journal Type: 3JV1  JV Rev/Exp/Trf--UO
Index: PROP  Enrol Registrars Operations
Account: 20105  Data Processing Supplies
Amount: 124.00  Debit
Description: Inv 9977 Computer Paper MS 6-3524

Seq: 2

Journal Type: 3JV1  JV Rev/Exp/Trf--UO
Index: XPOP  Ucomp Facil Operations
Account: 09205  Materials & Supplies Reimb.
Amount: 124.00  Credit
Description: Inv 9977 Computer Paper MS 6-3524
JV 3: Pay $140.10 for EMU Catering expenses for field trip.

Text: Field trip on 3/26/07 to Timberline Lodge, 45 people attending. Approved by Bobby Jones. Invoice 1234. Martha S 6-3524.

Seq: 1

Journal Type: 3JV1  JV Rev/Exp/Trf--UO
Index: BASINC  CAS Asian Stds Income/Expense
Account: 20310  Food - Other
Amount: 140.10  Debit
Description: Inv 1234, Catering MS 6-3524

Seq: 2

Journal Type: 3JV1  JV Rev/Exp/Trf--UO
Index: OE1660  EMU Catering
Account: 09325  Food Service/Catering Reimb.
Amount: 140.10  Credit
Description: Inv 1234 Catering MS 6-3524

JV 4: Charge for ID badges costing $100.00

Text: ID Badge for Millie Miller. Martha S 6-3524.

Seq: 1

Journal Type: 3JV1  JV Rev/Exp/Trf--UO
Index: PROP  Enrol Registrars Operations
Account: 20101  Office and Admin Supplies
Amount: 100.00  Debit
Description: ID Badge for MM - MS 6-3524

Seq: 2

Journal Type: 3JV1  JV Rev/Exp/Trf--UO
Index: OPIDI  EMU Photo ID-Income
Account: 79392  Misc. Service Reimbursement
Amount: 100.00  Credit
Description: ID Badge for MM - MS 6-3524
JV 5: Charge $37.50 for endorsement stamp.

Text: Charge for endorsement stamp. Invoice 887. Martha S 6-3524.

Seq: 1

Journal Type: 3VJ1 JV Rev/Exp/Trf--UO
Index: PROP Enrol Registrars Operations
Account: 20101 Office and Admin Supplies
Amount: 37.50 Debit
Description: Inv 887 endrsmt stamp MS 6-3524

Seq: 2

Journal Type: 3VJ1 JV Rev/Exp/Trf--UO
Index: SBADIR BAO Directors Office
Account: 79392 Misc Service Reimb
Amount: 37.50 Credit
Description: Inv 887 endrsmt stamp MS 6-3524
Examples of how to carefully document Grants:

**JV 6: Transfer cost from grant matching fund index to grant index.**

Text: Transfer project related supplies from matching fund index. Original date of purchase is over 90 days old; transfer of expense was delayed because grant award document was not received until 5/1/07. Doc: I0401566 Martha S 6-3524

Seq: 1

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**JV 7: Transfer procurement card purchase to grant index.**

Text: Transfer procurement card purchase of laboratory supplies to grant. Statement closing date: 5/31/07. Doc: ZL000920 Martha S 6-3524

Seq: 1

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JV 8: Redistribute July's procurement card expenses.

Text: Redistribute procurement card charges July 01. Wrist rest and Times subs. Doc: ZL000323 Martha S 6-3524

Seq: 1

Journal Type: 3JV1 JV Rev/Exp/Trf--UO
Index: PROP Enrol Registrars Operations
Account: 20101 Office and Admin Supplies
Amount: 5.00 Debit
Description: Wrist rest, July card, ZL000323

Seq: 2

Journal Type: 3JV1 JV Rev/Exp/Trf--UO
Index: PROP Enrol Registrars Operations
Account: 20106 Books Publication & Other
Amount: 18.50 Debit
Description: NY Times subs, July card, ZL000323

Seq: 3

Journal Type: 3JV1 JV Rev/Exp/Trf--UO
Index: PROP Enrol Registrars Operations
Account: 28995 Procurement Card Purchases
Amount: 23.50 Credit
Description: July 01 proc card, ZL000323