

## Supporting Documentation Guidelines for Journal Entries

Providing appropriate supporting materials for a financial transaction is an essential element of internal control. Proper documentation gives journal approvers adequate detail to ensure a transaction is reasonable and accurate, and helps to satisfy audit requirements. While many journal entries are created through automatic processes, several types of journal entries are created manually. When manually creating journal entries either in Banner or the Online Journal Voucher/Interdepartmental Transfer (IDT) portal, journal preparers must include the following two types of supporting information.

1. Supporting Documentation. Supporting documentation consists of source documents, supportive calculations, Banner screen shots, and/or other items necessary to substantiate the accuracy and appropriateness of a journal entry. The following link is for submitting documentation for journal entries posted to Banner via the FGAJVCD(Q) screens. [Journal Voucher Documentation Submission](#) When submitting entries via the online journal entries/IDT portal, there is an option to attach files within the respective form. Online IDTs require the DocuSign Departmental Payment Form.
2. Journal Entry Descriptions. All journal entries must contain clear and concise descriptions. Descriptions should be complete enough for journal review and approval. Both Banner and the Online Journal Voucher/IDT include 'Description' fields when posting an entry.

The above-described supporting information is ***required*** for all manual journal entries posted to Banner via the FGAJVCD(Q) screens or journal entries/IDTs posted via the Online Submission Portal. Failure to provide adequate supporting information will result in rejection of the journal entry/IDT.

### *FUPLOAD Support*

For FUPLOADs if the entry is system/process generated there is no requirement to submit supporting documents. However, you should maintain records within your department and/or system as audit support. For FUPLOADs where support is manual in nature (for example manual IDTs outside of the online process), you will need to submit support via the [Journal Voucher Documentation Submission](#) portal.

If you should have any questions, please contact Charles Poole or Candace Holliday in Financial Accounting and Reporting.

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