## Rule Codes for Journal Voucher Types

| Code | Rule Class Title | Sign | Special Uses |
|---|---|---|---|
| 100 | JV – Local Funds | +/- | JV to record transactions to local funds (fund > 189999) that can cross COA and funds. Total debits must equal total credits. Not to be combined with 125/175. |
| 101 | JV – Local Funds with Encumbrances | +/- | JV to record transactions to local funds (fund > 189999) that can cross COA and funds. It liquidates an encumbrance and must be against the operating ledger. Total debits must equal total credits. The original encumbrance number, sequence and line are required. Not to be combined with 125/175. |
| 104 | JV - Intra-fund Type Non-Mandatory Transfers | +/- | JV to record transfers between local funds with debits equal to credits. Requires Account codes within range of 417001 to 417006. |
| 125 | JV – Multiple debits and credits | +/- | JV to record transactions to non-state; non-grant; non-Fed Ag funds (allowed on fund codes >189999<400000>609999) that can cross COA and funds. Total debits must equal total credits. Only to be combined with rule code 175. |
| 170 | State OPAL with Clearing | +/- | JV to record transactions to state funds (fund <=189999) that can cross COA and funds. Total debits must equal total credits. Requires operating ledger Account codes. Uses state clearing receivable and state clearing payable to balance the funds. Not to be combined with 125/175. |
| 171 | State Funds with Encumbrance | +/- | JV to record transactions to state funds (fund <=189999) that can cross COA and funds. It liquidates an encumbrance and must be against the operating ledger. Total debits must equal total credits. The encumbrance number, sequence and line are required. Not to be combined with 125/175. |
| 175 | State OPAL – Multiple debits and credits | +/- | JV to record transactions to state funds (fund <=189999) that can cross COA and funds. Total debits must equal total credits. Requires operating ledger Account codes. Uses state clearing receivable and state clearing payable to balance the funds. Only to be combined with rule code 125. |
| 260 | Temporary Budget Revision | +/- | JV to record a temporary budget revision for self -supporting funds. |
| 261 | Perm Self-Supporting Bud Revision | +/- | JV to record a permanent budget revision for self-supporting funds. |
| 501 | Encumbrance – Original | +/- | JV to record an original encumbrance on form FGAENCB. Cannot use rule code 501 on FGAJVCD. Revenue Account codes are not allowed. |
| 502 | Encumbrance – Adjusted | +/- | JV to indicate an adjustment to the encumbrance. |
| 503 | Encumbrance – Liquidation | +/- | JV to record total liquidation and closing of an encumbrance. The original C- FOAPAL must be used. Amount can be zero and a plus (+) should be used to increase the amount of the liquidation resulting in a decrease of the encumbrance balance. A journal voucher with a minus (-) reopens and increases the encumbrance by reducing the amount of the liquidation. Revenue Account codes are not allowed. |
| 504 | Encumbrance – Partial Liquidation | +/- | JV to record partial liquidation of an encumbrance. The original C-FOAPAL does not have to be used because ***Banner*** overrides the C-FOAPAL that was entered on the form. A plus (+) increases the amount of the liquidation resulting in a decrease of the encumbrance balance. A minus (-) reduces the amount of the liquidation resulting in an increase of the encumbrance balance. Revenue Account codes are not allowed. |
| 505 | Encumbrance – Liq Allow Changes | +/- | JV to record total liquidation and closing of an encumbrance. The original C- FOAPAL does not have to be used.<br>Amount can be zero and a plus (+) should be used to increase the amount of the liquidation resulting in a decrease of the encumbrance balance. A journal voucher with a minus (-) reopens and increases the encumbrance by reducing the amount of the liquidation. Revenue Account codes are not allowed. |