

**STATE OF WISCONSIN  
STATE ACCOUNTING MANUAL**

<b>SECTION:</b>	III General Accounting	<b>EFFECTIVE DATE:</b>	July 1, 1993
<b>SUB-SECTION:</b>	2 - Journal Voucher Junior	<b>REVISION DATE:</b>	July 1, 1993
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**WiSMART JOURNAL VOUCHER JUNIOR**

Because of the flexibility of the Journal Voucher (JV) transaction, access to its use is limited. In order to make some JV features widely available, the Journal Voucher Junior (JR) was created in WiSMART. This transaction, like the JV, should not be used to process a transaction which can be recorded on another WiSMART transaction type, such as a cash receipt or a payment voucher. The JR closely resembles the correction transfer transaction which was utilized prior to WiSMART. A JR can only be used to:

1. Reclassify expenditures or expenses
2. Reclassify revenues
3. Distribute expenses and revenues from clearing accounts (For example: half way through the fiscal year, your agency decides to change a program activity code. You could redistribute all expenses or revenues which hit the old activity code to the new activity code with a JR transaction.)

A JR is used to reclassify expenditures and revenues within the same fund and agency.

A JR **cannot** be used as an:

1. Adjusting entry to the system wide accounts set up in the System Special Accounts (SPEC) Table. (Note: a JV also **cannot** do this).
2. Adjusting entry to any balance sheet accounts. A balance sheet account is defined as any asset (type 01), liability (type 02), or fund balance (type 03) account. These transactions can only be performed using a JV.
3. Reclassify expenditures or revenues across fund or agency.

Note: WiSMART tracks whether certain object codes require 1099 federal reporting. Based on the 1099 flag on the OBJT table, WiSMART will update a vendor's 1099 income statement whenever a payment voucher check is cut. If a JR changes the object of a vendor payment from 1099 reportable to non-1099 reportable, or vice-versa, the vendor's 1099 income statement must be manually adjusted. The State Controller's Office (SCO) needs to be contacted to update the Vendor's income fields.

See Enter Journal Voucher Junior in the WiSMART Procedures Manual for data entry procedures.

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