

**DEPARTMENT OF ADMINISTRATION
DIVISION OF ACCOUNTS
Journal Voucher**



DOA J.V. No.: _____
Date: _____ (1)
Page: _____ (2)
Dept. Control No.: _____ (3)

| TRANCODE | ACCOUNT NO. (Account Name) | PRIOR REFERENCE | VENDOR | DEBIT | CREDIT |
|------------|--------------------------------------------------|-----------------|--------|---------------------------|--------|
| 391 | 5100A150600GA001-111 DOA Director's Office | LABOR0908 | | 500.00 | |
| 391 | 5100A150610SE002-111 DOA Personnel Management | LABOR0908 | | | 500.00 |
| 393 392 | 5100A1500600GA001-230 DOA Director's Office | P156A00001 | | 50.00 | |
| 393 392 | 5100A150610SE002-230 DOA Personnel Management | P156A00002 | | | 50.00 |
| 593 | 3 298 6 06 02 Drug Testing | HR6101413935 | | 40.00 | |
| 391 | 5101B153730CE0001-271 * Army RPOM | HR6101413935 | | | 40.00 |
| | <i>* Obj Class 230 & 290 optional</i> | | | | |
| | | | | TOTAL (This Page): | 10 |
| | | | | FINAL TOTAL: | 10 |

Labor Cost:
Example when reclassifying labor costs

Use this format only if journal voucher is more than one page

To reclassify FY15 labor costs
To offset expenditure against proper encumbrance
Payment for Pre-employment Drug Test: A.B.C. Staff Assistant DOA15-001

Example when paying Drug Test Fees. Do Not Use full names! Use Initials, Position Title and Position Number for verification.

PREPARER TO CHECK:

TRANSACTION CODES ARE CORRECT

ACCOUNT NUMBERS ARE CORRECT

PRIOR REFERENCES ARE CORRECT

VENDOR NUMBERS ARE CORRECT

JOURNAL VOUCHER IS BALANCED

Prepared by: _____ (12)

NAME _____ SIGNATURE _____

DATE _____ CONTACT NO. _____

CERTIFYING OFFICER AND APPROVING OFFICIAL TO CHECK:

I CERTIFY FUNDS ARE AVAILABLE (REQUIRED FOR ALL APPROPRIATION ACCOUNTS).

I CERTIFY ALL COSTS CHARGED ARE CONSISTENT WITH REQUIREMENT OF APPROPRIATION LAW OR FEDERAL GRANT OR AGREEMENT AND ELIGIBLE TO BE CHARGED (APPROPRIATION ACCOUNTS ONLY).

I CERTIFY ENTRIES ARE PROPER AND AUTHORIZED BY LAW, RULE OR REGULATION.

Certified by: _____ (13)

SIGNATURE _____ DATE _____

Approved by: _____

SIGNATURE _____ DATE _____

DIVISION OF ACCOUNTS USE ONLY:

Accountant / Tech. Supervisor Reviewing: _____

Reviewing Date: _____

OVERRIDE IS AUTHORIZED BY MANAGER (14)

Manager Reviewing: _____

Date: _____

Posted By: _____

Date: _____

Batch Posted: _____

Journal Voucher Forms

General:

Journal Vouchers (JVs) are used to record accounting transactions when the transactions do not fall under one of the other document or original entry. Knowledge of basic accounting is highly recommended. i.e. the normal account balance (debit or credit).

Examples of transaction recorded on JVs include, but are not limited to:

- Expense Transfers between accounts
- Cancellation of checks
- Cash transfers between GovGuam Bank Accounts
- Debit and credit memos received from the Bank on Bank Accounts
- Recording of Revenue Receivables
- Issuance of payroll checks, etc.

When applicable, copies of supporting documentation should be attached to the JV.

Line-by-Line Instructions:

Journal Voucher Number – This line should be left blank by the Originator, the Division of Accounts assigns the number upon approval

Line 1 – Date

This line should be left blank by the Originator, the Division of Accounts will complete the date entered upon approval.

Line 2 – Page

Enter the page number and the last page number of the JV. One-page documents should be completed page 1 of 1.

Line 3 - Department Control Number

The originating department or agency preparing the JV must enter a control number. The structure of the control number follows:

Example: JV 02 0600 001

JV (Journal Voucher)
02 (Fiscal Year)
0600 (Dept & Division)
001 (Control Number)

This Control Number will greatly assist in the tracking of your JV within the Department of Administration. This number will be used as the DOA Intake reference number throughout the processing cycle within Division of Accounts

Line 4 – Tran Code

Enter the proper transaction code for the account (see following page).

Line 5a – Job Order Number

Enter the Appropriation Job Order Number (JON), including the object class. (leave blank if not an Appropriation Number).

Line 5b – Account Number

Enter the Appropriation Number (excluding the object class number), Revenue or General Ledger Accounts.

Line 6 – Prior Reference

Enter the relevant document number (see following page).

Line 7 – Vendor Number

(MUST be included when trans code 392 and 393 are utilized) enter the vendor number assigned to the encumbrance document.

Line 8 – Debit

Enter the transaction amount in the appropriate column.

Line 9 – Credit

Enter the transaction amount in the appropriate column.

Line 10 – Totals

The total of debits must equal the total of credits.

The total of credit must equal the total of debits.

Line 11 – Explanation

Enter a concise explanation of the reason for the JV including references to other document as applicable.

Line 12 – Preparer to Check

Check the boxes listed accordingly; print, sign, date, and contact number.

Line 13 – Approving Official to Check

The Certifying Officer and/or Approving Official of the department must sign and date accordingly.

Line 14 –FOR DOA USE ONLY

Attachments:

(see following page)