Journal Voucher Forms *(Dec-2015)*   **Form ACC-JVA001**

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
- Recording of Revenue Receivables

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: J 15 0660 001

J   (Journal Voucher)
15   (Fiscal Year)
0660   (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 – Account Number
Enter the Complete account number (i.e. General Ledger or Revenue Account); for the Appropriation Number, include the object class. (*leave blank if not an Appropriation Number*).

Line 5b – Account Name
Enter the Account Name.

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

Type of Adjustment	**Tran Code**	**Prior Reference examples**
Payroll *(i.e. Labor Cost Distribution)*	391, 489, 490............	Labor0103 *(Fiscal year in remarks)*
Direct Expenditure *(i.e. payments, tenda)*........	391	CK#0100000
Expenditure Offset against............................	392	PO#P086A00001 *(complete)*
Encumbrance *(i.e. PO or contract)*	393	PO#P086A00001 *(partial)*

Supporting Document Required

The supporting documents include *(**but are not limited to**)* the following:

1. Labor Cost Distribution (LCD)
2. Register Reflecting Initial Transaction
3. Verification of Funds Availability
4. Training & Development Invoice
5. Purchase Order Copy
6. Supporting Document

❖ **Payroll:**

➢ Print out of *Transaction Register* from the AS400 for the Pay Period being journalized, which must be highlighted;

➢ Print out of Appropriation balance of debit account from AS400;

➢ Labor Cost Distribution – highlight amount being journalized; the page of the employee reflected on the JV plus grand-total page are the only requirements.

❖ **Direct Expenditure:**

➢ Print out of the expenditure being journalized from the *Transaction Register* of the AS400; highlight the amount;

➢ Print out of the Appropriation balance (of the debit account) from the AS400.

❖ **Expenditure Offset against Encumbrance (Purchase Orders, Contracts or Utilities):**

➢ Print out of the expenditure being journalized from the *Transaction Register* of the AS400; highlight the amount;

➢ Print out Encumbrance Record from AS400;

➢ Copy of Purchase Order and billing *(utilities are optional)*.

<< NOTES TO REMEMBER >>

✓ JVs with more than one page:
  o a) Subtotal each page; and,
  o b) Grand total the last page.

✓ Department-assigned JV control number should be annotated at top left (indicated).

✓ Refer to JV sample attached. ***Please follow the account structure!***