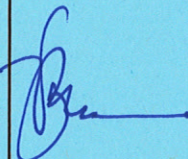


<b>TITLE:</b> <b>JOURNAL VOUCHER (JV) FORM ACC-JVA001</b>	<b>POLICY NO:</b> <b>CDLO 204</b>
<b>PURPOSE:</b> To be in compliance with the process and submission of Journal Voucher Form ACC-JVA001 to record accounting transactions when the transactions do not fall under one of the other documents or original entries such as, Expense Transfers between accounts, Cancellation of checks, Recording of Revenue Receivables in accordance with applicable local Department of Administration policies	UPDATED: JULY 2021  

## PROCEDURE

- Prepare Journal Voucher Form ACC-JVA001.
  1. Leave the Journal Voucher Number line and the Date line blank. The Division of Accounts will assign a number and enter a date upon approval.
  2. Enter the page number and the last page number of the JV. One-page documents should be completed page 1 of 1.
  3. Input Department Control Number - the originating department/agency must enter a Control Number that will assist in tracking the Journal Voucher within the DOA. This also becomes the DOA intake reference number throughout the processing cycle of the Division of Accounts. The structure of the control number is as follows:
    - Example: **J 21 0201 001**
      - **J** Journal Voucher
      - **21** Fiscal Year
      - **0201** Department and/or Division Code
      - **001** Control Number
  4. Enter the proper transaction code for the account. Trans Codes are as follows:

Type of Adjustment	Tran Code	Prior Reference Examples
Payroll (i.e. Labor Cost Distribution)	391, 489, 490	Labor0103 (Fiscal year in remarks)
Direct Expenditure	391	CK#0100000



(i.e. payments, tenda)		
Expenditure Offset against	392	PO#P086A00001 (complete)
Encumbrance (i.e. Purchase Order or contract)	393	PO#P086A00001 (partial)

5. Enter the complete account number (i.e. General Ledger or Revenue Account) on the top line; for the Appropriation Number, include the object class (leave blank if not an appropriation number). On the bottom line, enter the Account Name.
6. Enter the relevant document number (see examples in above chart).
7. Enter the vendor number assigned to the encumbrance document (must be included when trans code 392 and 393 are utilized).
8. Enter the Debit transaction amount in the appropriate column.
9. Enter the Credit transaction amount in the appropriate column.
10. The totals of debits must equal the total of credits and the total of credits must equal the total of debits.
11. Enter a concise explanation of the reason for the JV including references to other documents as applicable.
12. Check the appropriate boxes listed accordingly and enter Name, Date, and Contact Number of Preparer.
13. Print Form ACC-JVA001 and have the document signed by Preparer, Approving Official, and Certifying Officer.
14. Route to DOA - directly send those charging federal accounts to Krystyna Ilagan at [Krystyna.Ilagan@doa.guam.gov](mailto:Krystyna.Ilagan@doa.guam.gov), and those charging local accounts to Tammy Batac at [Tammy.batac@doa.guam.gov](mailto:Tammy.batac@doa.guam.gov)