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ALL LIVING THINGS OF THE EARTH ARE ONE

STANDARD OPERATING PROCEDURE

GUAM EPA SOP# 03

Journal Voucher Processing

VERSION 1

Effective Date: _____

APPROVED:

Administrative Service Officer

04/28/2017

Date

for Yvette Cruz

Deputy Administrator

04/28/2017

Date

Administrator

04/28/2017

Date

EPA Program Manager

4/28/2017

Date

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ATTACHMENTS

1. JOURNAL VOUCHER FORM ACC-JVA001
2. JOURNAL VOUCHER CHECKLIST
3. SAMPLE AS400 SUPPORTING DOCUMENT
4. QUARTERLY SUMMARY REPORT FORM

I. PURPOSE

GEPA's ASD is responsible for all expense transfers between accounts ensuring funds do not lapse and are fully expended in line with the requirements of federal awards and local requirements.

II. APPLICABILITY AND SCOPE

This procedure applies to all records of accounting transactions.

III. SUMMARY OF PROCEDURE

This procedure describes all steps related to the processing of Journal Vouchers (JVs) from start to finish.

IV. DEFINITION OF TERMS

GEPA:	Guam Environmental Protection Agency
ASD:	Administrative Service Division
JV:	Journal Voucher
Staff:	Employee of GEPA
ASO:	Administrative Service Officer
AA:	Administrative Assistant
DOA:	Department of Administration
ASD Drive:	Admn > [Select Appropriate Folder(s) for Use]

V. JOURNAL VOUCHER PROCEDURE

Listed below are the steps for the processing of JVs which are used to record expense transfers between accounts, cancellation of checks, or recording revenue receivables. JV form ACC-JVA001 can be found in the ASD shared drive: Admn > ASD2 > Journal Voucher and attached. All Journal Vouchers must be processed before funds from a related transaction can be drawdown from a grantor.

1. AA reviews AS400 to identify any record that does not fall under the appropriate account / entry.
2. AA prints supporting document and completes JV Form ACC-JVA001.
3. AA provides the ASO documents for review and certification.
4. ASO provides documents to Administrator for signature.
5. Administrator signs and submits to AA for processing.
6. AA makes copies and delivers to DOA.
7. AA verifies DOA posted transaction in one (1) week. If transaction is not posted, AA must follow-up with DOA on status.
8. AA files hard copy within ASD
9. AA updates tracking sheet (summary checklist).
10. Quarterly, AA provides signed summary to ASO, ASO signs and submits to US EPA Program Manager with Quarterly Reports.

VII. TRACKING

Tracking documents are available on the ASD shared drive: ASD>JV.

VIII. RECORDS MANAGEMENT

All JV documents are kept in a filing cabinet located in ASD. Administrative staff makes it an internal policy to keep files for five (5) years only, with the exception of personnel and travel files for audit and information purposes.

IX. REFERENCES

Government of Guam DOA Accounting Manual – Journal Voucher



**DEPARTMENT OF ADMINISTRATION
DIVISION OF ACCOUNTS**

Journal Voucher

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

TRAN CODE (4)	5a	5b	ACCOUNT NO. (Description)	PRIOR REFERENCE (6)	VENDOR # (7)	DEBIT (8)	CREDIT (9)
391			0600 07 001 - 111 (5100A070600GA001)	LABOR0908		500.00	
391			0610 07 002 - 111 (5100A070610SE002)	LABOR0908			500.00
393			0600 07 001 - 230 (5100A070600GA001)	P076A00001		50.00	
393			0610 07 002 - 230 (5100A070610SE002)	P076A00002			50.00
TOTAL:						10	10

Example when reclassifying labor costs

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

EXPLANATION: To reclassify FY07 labor costs
 To offset expenditure against proper encumbrance

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Example when transferring expenditures between encumbrances

AGENCY USE ONLY

PREPARER TO CHECK: (12)

TRANSACTION CODES ARE CORRECT

ACCOUNT NUMBERS ARE CORRECT

PRIOR REFERENCES ARE CORRECT

VENDOR NUMBERS ARE CORRECT

JOURNAL VOUCHER IS BALANCED

Prepared by: _____

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: _____

SIGNATURE DATE

Approved by: _____

SIGNATURE DATE

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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*)

Guam Environmental Protection Agency

Journal Voucher Check List



- | | | Yes | No | Remarks |
|---|--|--------------------------|--------------------------|---------|
| 1 | Journal Voucher Form ACC-JVA001 | <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| 2 | Supporting Documents via AS400
i.e. purchase order, invoice, labor cost | <input type="checkbox"/> | <input type="checkbox"/> | _____ |

Date	Intl.

Submitted By:

Employee

_____ *sign & date*

Approved By:

Administrative Service Officer

_____ *sign & date*

Run Date . : 6/24/16
Run Time . : 8:45:18
Fiscal Year: 0000 Fiscal month :

PURCHASE ORDERS

Page . : 1
Program: PRTPO

ENCUMBRANCE NUMBER : P146A06146

Enc number Account number Enc date Vendor Sls Job order DpDv Enc amt Total payments O/S encumbrance
P146A06146 5101E142298PA107240 9/ 2/2014 I0096172 O 229814107240 6A06 7,007.11 7,007.11 .00

FINAL TOTALS 7,007.11 7,007.11

Guam Environmental Protection Agency Journal Voucher Quarterly Summary Report



1 Total number of Journal Vouchers Processed _____

(Quarter and Fiscal Year)

2 Listing of Journal Vouchers from account to account

Date	Debit Account Name	Credit Account Name	Purpose	Amount

Submitted By: _____
Employee

Reviewed By: _____
Administrative Service Officer