

Supply Fund General Ledger Adjustments

1. PURPOSE:

This bulletin provides Department of Veterans Affairs (VA) Supply Fund policy regarding approvals and supporting documentation required for general ledger adjustment vouchers.

2. BACKGROUND:

In order to insure proper internal controls, the following policies and procedures will be followed in the preparation of Journal Voucher adjustments to General Ledger accounts.

3. PROPER SUPPORTING DOCUMENTATION:

To rectify the lack of proper documentation for journal voucher transactions, proper documentation which supports the adjusting voucher must accompany the respective Form 1017G and be filed with these transactions. The reason for the adjustment must be clearly defined on the Journal Voucher. The Journal Vouchers are numbered with 6 digits. The first 4 digits represent the month and the day (ie., 1101) the adjustment is being initiated. The last two digits are sequential numbered (ie., 01, 02, 03, etc.).

Journal Vouchers prepared by fiscal employees or originating from other VA facilities, or the Financial Services Center (FSC) must be reviewed and approved prior to being input into the Financial Management System (FMS). Hardcopies of all Journal Vouchers will be filed monthly and all approved transactions will be documented with accompanying backup outlining the reason for the adjustment, the value, and its effect, if any, on other General Ledger accounts.

Journal Vouchers will be signed by the preparer (a senior 049F accountant) prior to submission to management for their approval. If the general ledger adjustment is less than \$1m, then the Journal Voucher can be approved by the Team Leader or the applicable Fiscal Chief for that location (the NAC or DALC). If the adjustment exceeds \$1m, then the Journal Voucher must be approved by the OA&MM Fiscal Officer.

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4. RESPONSIBLE OFFICES:

The principle offices consist of four Office of Acquisition and Materiel Management (OA&MM) locations: VA Central Office (VACO), Denver Acquisition and Logistics Center (DALC), Fort Detrick, and National Acquisition Center (NAC).

5. REFERENCES:

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6. QUESTIONS: Questions concerning this bulletin should be addressed to:

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