



STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

P.O. BOX 119, HONOLULU, HAWAII 96810-0119

December 19, 2013

COMPTROLLER'S MEMORANDUM NO. 2013-28

TO: Heads of Departments and Agencies

FROM: Dean H. Seki, Comptroller

SUBJECT: Journal Vouchers (SAF A-27)

This memorandum supersedes Comptroller's Memorandum 2013-18 dated August 27, 2013.

Effective immediately, departments shall

1. Submit the following:

- Original JV
 - The original JV and supporting documents to be filed with the original JV, if any, must be two-hole punched and stapled on the left side
 - Consistent with the official SAF A-27 (as found on the internal forms website), the left margin for all JVs must be at least 5/8" wide
- One copy for the originating department. Do not send more than one copy to be returned to the originating department.
- One copy per affected department other than the originating department, if applicable. Do not send more than one copy per affected department.
- One copy for JVs affecting payroll that require a form D-71 to be prepared, if applicable.

2. In the Explanation section:

- List departments that should receive a copy of the JV
- On each copy, place a check mark next to the department that should receive that copy.
- If supporting documents are required to be distributed with any copy of the JV, firmly attach the supporting document to the appropriate copy of the JV.

The Accounting Division will distribute copies to the originating department and one copy to each affected departments. Departmental personnel will distribute copies, if required, within their respective departments.

Journal vouchers that do not follow the procedures outlined above and Journal Vouchers that contain other errors will be returned to the originating department for correction.