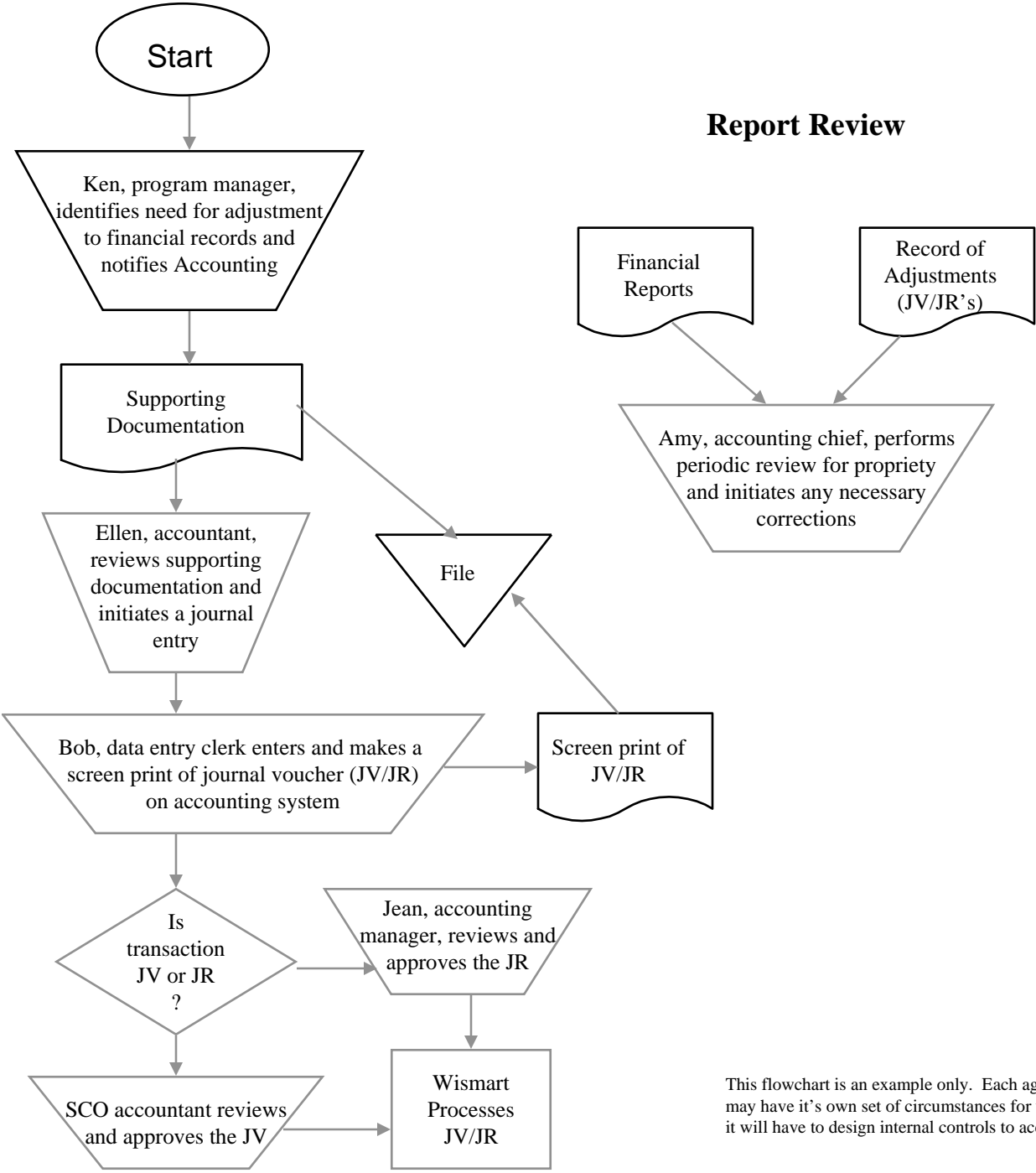


**Flowchart of the Journal Voucher (JV/JR) Transaction Process  
With Appropriate Internal Controls (example only)**



This flowchart is an example only. Each agency may have its own set of circumstances for which it will have to design internal controls to accommodate.