

SECTION V

JOURNAL VOUCHERS

Revision:


| PBS INSTRUCTION 200-06 (PBS Accounts Procedure Manual) | | | | |
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SECTION V


JOURNAL VOUCHERS

| <u>Table of Contents</u> | Page No. |
|------------------------------------------------|-------------|
| A. Purpose | PBS-AP-5-3 |
| B. General | PBS-AP-5-3 |
| C. Journal Voucher | PBS-AP-5-3 |
| D. General Journal | PBS-AP-5-4 |
| E. Voucher Numbers | PBS-AP-5-4 |
| Journal voucher and general journal Flow-chart | PBS-AP-5-10 |

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SECTION-V

JOURNAL VOUCHER/GENERAL JOURNAL

[A] PURPOSE:

The Journal Voucher/General Journal is used to record adjustments, write-offs, accruals and any transaction not provided for in specialized Journals. The individual amounts of the entries are posted to the appropriate accounts in the General Ledger and Subsidiary Ledger as they are prepared.

[B] GENERAL:

These procedures are designed to record the necessary data of accounting transactions to be posted to the General Ledger and Subsidiary Ledgers. There are two methods of preparing Vouchers.


1. By use of the Journal Voucher for entries that are of an individual nature (non-recurring)
2. The General Journal for entries to record Journal Vouchers of a fixed Nature (recurring)


[C] JOURNAL VOUCHER:

1. Journal Vouchers (BREB Form NO.28, Exhibit-1) are prepared by the Accountant, when necessary. Supporting documents must be attached and filed with the Journal Voucher. The Journal Voucher number will be placed on all supporting documents for cross-reference in cases where only one copy of the supporting document is available. A complete and detailed explanation must be given as to where the supporting documents can be located.
2. Journal Vouchers are posted directly to General Ledger and Subsidiary Ledger. The Accountant will submit the Journal Voucher to AGM-Finance/Finance-Accounts for approval before posting to the General Ledger. After Posting, the Journal Voucher will be filed chronologically by the Accountant.


Revision:

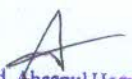
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[D] GENERAL JOURNAL:

1. The General Journal (BREB Form No. 295-FJV, Exhibit-2) is used to record Journal Vouchers of fixed (Recurring) nature. The Journal Voucher is prepared in the General Journal, as the entry to the accounts will remain the same and only the amount of the entry changes from month to month, it is not necessary to prepare a new Journal Voucher each month.
2. By recording the Fixed Entries in the General Journal a quick comparison can be made each month of the entry. Thereby reference to the previous Journal Voucher would not require the removal from the files.

[E] VOUCHER NUMBERS:

1. All information must be entered accurate on the Journal Voucher. The Debits and Credits must be equal before posting. Each Journal Voucher will be assigned a number, in most cases a specific number will be assigned. The numbering system will consist of a seven(7) digits number, the first two(2) digits will represent the calendar month in which the Journal Voucher is prepared, the next three (3) digits represent the specific number and the last two (2) will represent the fiscal year. Each section is assigned a group of numbers to use for recurring and non-recurring Journal Vouchers that are to be posted to the General Ledger. For uniformity, the Accountant will use the following numbering system :

FOR FIXED (RECURRING) JOURNAL VOUCHERS:

| | |
|--------------------------------------------|-------------|
| Depreciation Expenses..... | FJV No. 008 |
| Materials and supplies-Electric..... | FJV No. 009 |
| House Wiring Materials (Cost)..... | FJV No. 010 |
| Transportation Expenses-Clearing..... | FJV No. 011 |
| Stores Expenses-Clearing..... | FJV No. 012 |
| BREB Debit Memos..... | FJV No. 013 |
| Close-out of Construction Work Orders..... | FJV No. 014 |
| Close-out of Retirement Work Orders..... | FJV No. 015 |
| Matured Long Term Debt..... | FJV No. 016 |
| Interest on Long Term Debt..... | FJV No. 017 |
| Uncollectible Accounts (Write-Off)..... | FJV No. 020 |
| Provisions for Uncollectible Accounts..... | FJV No. 021 |
| Reserve for future | 022 to 029 |

FOR NON-RECURRING JOURNAL VOUCHERS:

Accountant will use JV No. 030

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| JOURNAL VOUCHER | | | | | | | Date Prepared | | | |
|-------------------------------|----------------------------------|-------------------|-------|-----------------|------|--------------------|---------------|-------|------|--|
| | | | | | | | Day | Month | Year | |
| General Ledger Account Number | Subsidiary Ledger Account Number | General Ledger | | | | Subsidiary Ledger | | | | |
| | | ✓ | Debit | Credit | ✓ | Debit | Credit | | | |
| (3) | (4) | | (5) | (5) | | (5) | (5) | | | |
| | | (10) | | | (10) | | | | | |
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| Explanation: (6) | | | | | | | | | | |
| Prepared by : Date | | Approved by: Date | | Posted by: Date | | Journal Voucher No | | | | |
| (7) | | (8) | | (9) | | (9) | | (2) | | |
| Accountant | | AGM-Finance | | Accountant | | Month | | Year | | |

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