GENERAL JOURNAL
(GJ)

INSTRUCTIONS

A. This journal shall be maintained in the Accounting Division/Unit by fund cluster. Only transactions not recorded in the Special Journals shall be recorded in this journal.

B. This journal shall be accomplished as follows:

1. **Month –** month covered by the GJ
2. **Entity Name –** name of the agency/entity
3. **Fund Cluster –** the fund cluster name/code in accordance with the UACS
4. **Sheet No.** – sheet number of the GJ, which shall be one series for each year
5. **Date** – date of the Journal Entry Voucher (JEV)
6. **JEV No.** – number assigned to the JEV
7. **Particulars** – brief description of the transaction
8. **UACS Object Code** – account code used to record the transaction
9. **P (Posting Reference)** – put a check "√" mark to indicate completion of posting of the individual transaction in the appropriate General Ledger (GL) account
10. **Amount Debit** – amount debited corresponding to the account
11. **Amount Credit** – amount credited corresponding to the account

C. Entries to the GJ shall be made only on the bases of duly approved JEVs. Said entries shall be posted individually to the GL.

D. A new sheet shall be started at the beginning of each month. Each sheet shall be footed and the totals carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward. The totals of the debit and credit columns must be equal. A check "√" mark immediately underneath the totals of the amount columns shall be made to prove the equality of the total debits and total credits.

E. Every sheet shall be certified correct by the Chief Accountant/Head of Accounting Division/Unit as follows:

"CERTIFIED CORRECT:

_____
(Signature over Printed Name)
Chief Accountant/Head of Accounting
Division/Unit"