

CHECK DISBURSEMENTS JOURNAL (CkdJ)

INSTRUCTIONS

- A. This special journal is used to record the disbursements through checks made by the Disbursing Officer in the Accounting Division/Unit. It shall be maintained by fund cluster.
- B. This journal shall be accomplished as follows:
1. **Month** – month covered by the journal
 2. **Entity Name** – name of the agency/entity
 3. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
 4. **Sheet No.** – number of the sheet which shall be one series for each year
 5. **Date** – date of the JEV
 6. **JEV No.** – assigned JEV number
 7. **RCI/DV No.** – RCI/DV number
 8. **Serial No. of Checks** – serial number of the checks shall be entered in numerical/chronological sequence
 9. **Name of Disbursing Officer** – name of the Accountable Officer
 10. **Credit columns** – account code covered by the payment and amount of checks issued
 11. **Sundry-UACS Object Code** – account code for which no column has been provided
 12. **Sundry-P (Posting Reference)** – put a check “√” mark to indicate completion of posting in the appropriate GL account
 13. **Sundry-Amount (Credit)** – amount credited to the account
 14. **Debit columns** – account code and amount of expenses and other recurring expenses paid
 15. **Sundry-UACS Object Code** – account code for which no column has been provided
 16. **Sundry-P (Posting Reference)** – put a check “√” mark to indicate completion of postings in the appropriate GL account
 17. **Sundry-Amount (Debit)** – amount debited to the account
- C. The sundry columns shall be summarized/recapitulated using the format below:

Recapitulation:

Account Code	P	Amount	
		Debit	Credit
Total			

- 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.
- E. At the end of the month, posting to the GL shall be made directly from this journal. A check “√” mark immediately underneath the total of the amount columns shall be made to indicate completion of posting to the GL.
- F. Every sheet shall be certified by the Chief Accountant/Head of Accounting Division/Unit as follows:

“Certified Correct:

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