

CASH DISBURSEMENTS JOURNAL (CDJ)

INSTRUCTIONS

- A. This special journal is used by the Accounting Division/Unit to record the disbursements made by the Disbursing Officer. 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.** – the sheet number which shall be one series for each year
 5. **Date** – date the JEV was prepared
 6. **JEV No.** – number assigned to the JEV
 7. **RCDIsb No.** – number assigned to the Report of Cash Disbursements
 8. **Name of Disbursing Officer** – the name of the Accountable Officer whose report is being recorded
 9. **Credit columns** – account name, UACS object code, and amount of cash advances subject to liquidation. Examples are Advances for Payroll, Advances for Operating Expenses, and Advances to Special Disbursing Officer.
 - **Sundry:**
 - **Account Title** – additional account credited for which no column has been provided
 - **UACS Object Code** – object code for which no column has been provided
 - **P (Posting Reference)** – place a check mark “√” to indicate completion of posting in the appropriate GL account
 - **Amount** – amount credited to the account
 10. **Debit columns** – account name, UACS object code and amount of expenses paid out of the cash advances. Examples are Office Supplies Expenses, Transportation and Delivery Expenses, Fuel, Oil and Lubricants Expenses, and Water Expenses
 - **Sundry:**
 - **Account Title** – additional account debited for which no column has been provided
 - **UACS Object Code** – object code based on the UACS for which no column has been provided
 - **P** – place a check mark (√) to indicate completion of posting in the appropriate GL account
 - **Amount** – 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 special 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 Unit as follows:

“Certified Correct:

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