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<th>Procedure No:</th>
<th>ADM-PROC-FNR-0012</th>
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<tr>
<td>Procedure Title:</td>
<td>General Ledger Preparation</td>
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<tr>
<td>Related Policy:</td>
<td>ADM-POL-FNR-0013 General Ledger Policy</td>
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<tr>
<td>Date of Issuance:</td>
<td>S.Y. 2009-2010</td>
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<td>Effectivity:</td>
<td>S.Y. 2009-2010 to present</td>
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<td>Office of Origin:</td>
<td>Finance and Resources Office</td>
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<td>&quot;Supersedes&quot; Notification:</td>
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**Procedure Description:**
This procedure details the preparation, requirements and key persons involved in the preparation of the General Ledger.

**Areas of Responsibility:**
Finance and Resources Office

**Procedure Details:**
Step 1. The Bookkeeper gathers the Cash Receipts Book; Cash Disbursements Book and General Journal Book.
Step 2. All the account balances from Cash Receipts, Cash Disbursements, and General Journal Book are added to the General Ledger.
Step 3. The Bookkeeper keeps the General Ledger as a basis in the preparation of the Trial Balance.

**Procedure Approval Authority:**
Finance and Resources Director
Vice President for Financial Affairs

**References:**
- General Ledger
- Cash Receipts Book
- Cash Disbursements Book
- General Journal Book

**Definition:**

**Help Page:**
Finance and Resources Office

**Prepared by:**
Planning, Funding and Development Office

**Approved by:**
Bro. Romulo Angeles, O.P.

**Date of Approval:**