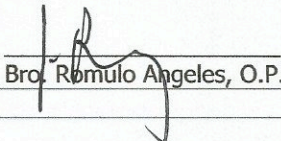


Procedure No:	ADM-PROC-FNR-0012
Procedure Title:	General Ledger Preparation
Related Policy:	ADM-POL-FNR-0013 General Ledger Policy
Date of Issuance:	S.Y. 2009-2010
Effectivity:	S.Y. 2009-2010 to present
Page Number:	One (1)
Office of Origin: (Procedure Expert)	Finance and Resources Office
"Supersedes" Notification:	
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:	

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