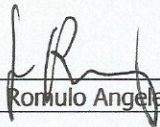


Policy No:	ADM-POL-FNR-0013
Policy Title:	General Ledger Policy
Implementation Procedure:	ADM-PROC-FNR-0012 General Ledger Preparation
Date of Issuance:	S.Y.2010-2011
Effectivity:	S.Y. 2010-2001 to present
Page Number:	One (1)
Office of Origin: (Policy Expert)	Finance and Resources Department
"Supersedes" Notification:	
Purpose of Policy:	This policy defines the purpose, requirements and key persons involved in the preparation of the General Ledger.
Detailed Policy Statement:	<ul style="list-style-type: none"> <li>• The General Ledger serves as the book of final entry. This book provides a summary of all account balances from the Cash Receipts, Cash Disbursements, and General Journal Book.</li> <li>• All account balances from the Cash Receipts Book, Cash Disbursements Book and General Journal Book should be posted in the General Ledger.</li> <li>• The Bookkeeper prepares the General Ledger which will later be reviewed and verified by the Bookstore Section Head.</li> <li>• Only authorized personnel which include the Bookstore Section Head, Director of the Finance and Resources Department, Vice President for Financial Affairs and Audit Services Director are granted access to the General Ledger.</li> <li>• Offices who wish to view a copy of the General Ledger should secure permission from the Finance and Resources Director.</li> </ul>
Applicability:	Finance and Resources Department
Policy Approval Authority:	Finance and Resources Director
Related Policies or References	General Ledger Cash Receipts Book Cash Disbursement Books General Journal Book
Definition:	
Prepared by:	Planning, Funding and Development Office
Approved by:	 Bro. Romulo Angeles, O.P.
Date of Approval	