**JOURNAL VOUCHER**

**(JV)**

*INSTRUCTIONS*



1. **LGU***–* name of the local government unit
2. **Fund** – the fund name/code
3. **JV No.** – JV number assigned by the Accounting Division/Unit. The numbering shall be as follows:

00–0000 – 00 – 0000

Fund Cluster Code

Year

Month

Serial Number (one series per year)

1. **Date *–*** date of the JV preparation
2. **Function/Program/Project** *–* code assigned to the cost center
3. **Accounts and Explanation** *–* account titles and brief explanations of the transactions
4. **Account Code –** account code in accordance with the RCA
5. **P –** put a check“√” mark to indicate posting to the General Journal
6. **Debit *–*** amount debited
7. **Credit *–*** amount credited
8. **Prepared by:** - name and signature of the person who prepared the JV
9. **Certified Correct:** - name and signature of the Head of the Accounting Unit certifying the correctness of the entries in the JV.
10. It shall be prepared in two (2) copies by the Accounting Division/Unit based on the transaction documents presented and distributed as follows:

|  |  |  |
| --- | --- | --- |
| *Original* | – | submitted to the COA Auditor together with the supporting documents after recording in the journals for post audit |
| *Copy 2* | – | retained by the Accounting Division/Unit for file |