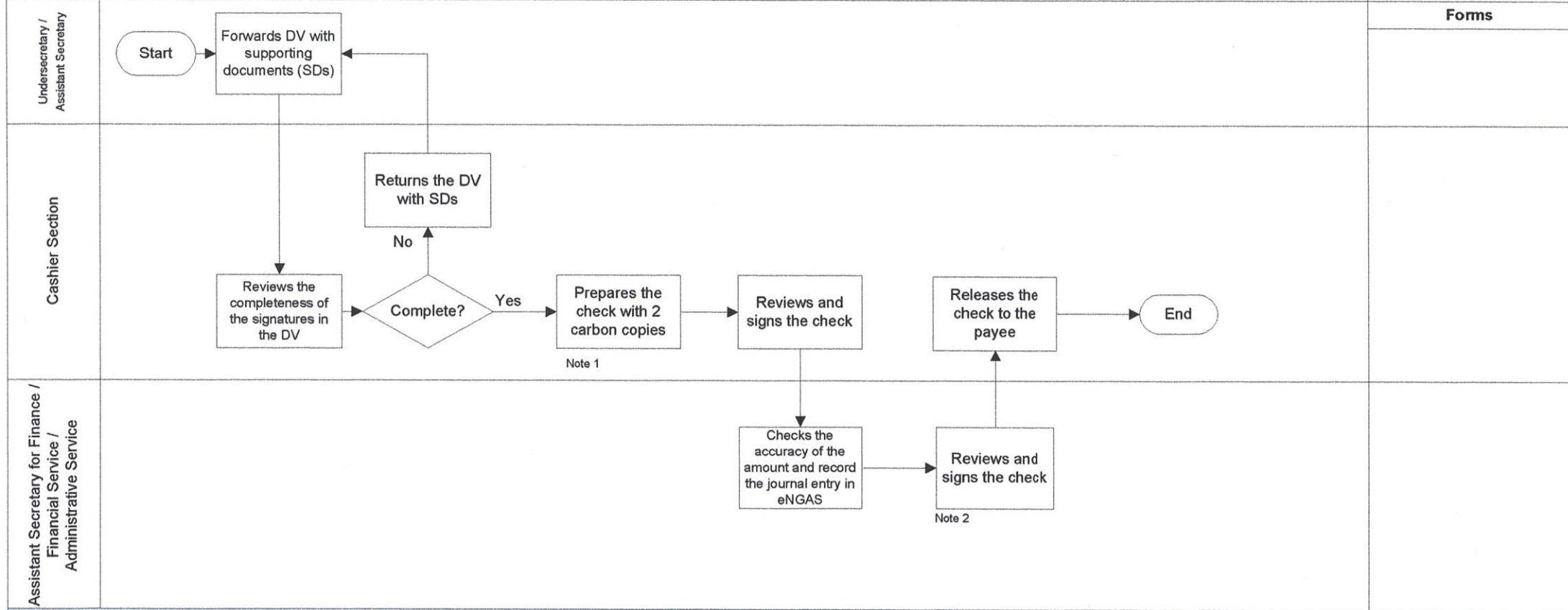




Process Title	Issuance of Check	Document Number	DOJ-PM-ADS04-006	Page 1 of 1
Objective	To guide the end-user/cashier concerned of the process involve in the preparation and approval of checks. To remind the cashier concerned of the proper method to be observed in the issuance of check.	Revision	1	
		Effective Date	8 November 2018	



WORK INSTRUCTIONS

Note 1: Prepare the check as follows:

- a. classify the funding source of the disbursement whether It falls under general fund or trust fund;
- b. record the check date, number, name of payee, nature of payment and DV number in the Check Disbursement Record (CDR) maintained per bank account;
- c. update the CDR for each issuance of a new check to reflect the current balance of the bank account or Notice of Cash Allocation (NCA);
- d. verify completeness of the signatures and consistency of the amount in the DV and check.

Check the correctness of the amount both in number and in words and the journal entry (JEV) recorded in the eNGAS.

Note 2: Directors IV and II of the Financial Service, and Directors IV and II of the Administrative Service as alternate for pursuant Department Order 643, s. 2018. Assistant Secretary for Finance for Trust Fund checks pursuant to Department Circular No. 002, s. 2014.

**References**

1. LBP Check Booklet
2. Disbursement Voucher (DV)
3. Journal Entry Voucher

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