I. JOURNAL VOUCHER (Exhibit IV-A)

A journal voucher is an integral part of the audit trail and carries (1) a serial number, (2) transaction date, (3) transaction amount, (4) ledgers account, (5) reference(s) to documentary evidence (such as invoices or receipts) supporting entry, (6) brief description of the transaction and the (7) signatures or initials of one or more authorized signatories. A journal is, in effect a collection of financial date culled from journal vouchers.

All non-cash transactions (e.g. depreciation and amortization) to be entered in the general journal shall be supported by a journal voucher (JV). This forms contains the date, JV number, account name, account code, amount debited/credited and explanation on the nature of transaction.

II. REVOLVING FUND VOUCHER (Exhibit IV-B)

A revolving fund is a fund or account that remains available to finance an organization's continuing operations without any fiscal year limitations, because the organization replenishes the fund by repaying money used from the account.

For each payment made from the revolving fund, a Revolving Fund Voucher (RFV) shall be prepared to support the disbursement. This form consists of three (3) parts:

1. Request for revolving fund
2. Revolving fund Receipt
3. Liquidation Statement (please refer to Chapter V for details)

The RFV shall be prepared in two (2) copies to be distributed as follows:

Original - Revolving Fund Custodian

Duplicate - Payee

III. REVOLVING FUND REPLENISHMENT (Exhibit IV-C)

Replenishing the revolving fund means the fund custodian requests and receives cash from the company regular checking account in order to have the cash on hand equal to the amount reported in the general ledger account.

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When replenishing the Revolving Fund, the Revolving Fund Replenishment and Disbursement shall be prepared. It shall contain a summary of Revolving Fund to be replenished (please refer to Chapter V).

IV. OFFICIAL RECEIPT (Exhibit IV-D)

Official receipts are hard copies of financial transactions used by business for tax and accounting purposes. These documents include the vendor's name, goods sold, purchase price, the date, receipt number and other pertinent information. Official receipts may be printed or handwritten as long as all information is included.

For every cash and/or check received, a pre-numbered Official Receipt (OR) shall be issued by the Corporation. This form specifies the date of receipt, source of Cash/Check received, amount received, nature of collection or receipt, mode of payment and in case payment is by check, the name of issuing bank, check number and date of check shall be stated. The OR shall also contain the signature of the Collecting Officer/Cashier.

The OR shall be prepared in three (3) copies and shall be distributed as follows:

Original (white copy)	-	Payor
Duplicate (pink copy)	-	Accounting copy
Triplicate (yellow copy)	-	Cashier's copy

V. PURCHASE ORDER (Exhibit IV-E)

A purchase order (PO) is a commercial document issued by a buyer to a seller, indicating types, quantities, and agreed prices for products or services the seller will provide to the buyer. Sending a PO to a supplier constitutes a legal offer to buy products or services.

This is a written authorization to a vendor to supply specified quantities of described items at agreed terms and at designated time and place. As a matter of records and for accounting control, a Purchase Order (PO) shall be issued for every purchase of materials, supplies or equipment, whether the purchase is made by e-mail or telephone/fax.

This form specifies the PO number, date, terms of payment, name of seller and address, date and place of delivery, details of item(s) being

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requisitioned, corresponding Approved Procurement Memorandum, name of project which will utilize the item(s) being purchased and name and signature of person authorizing the purchase. In addition, the PO shall state the conditions and instructions to be complied with relative to the purchase and same shall be signed by the supplier/contractor to express his/her conformity thereto.

The PO shall be prepared in three (3) copies to be distributed as follows:

Original (white copy)	Supplier but subsequently returned to the Corporation upon payment, to be attached to the Disbursement Order file.
Duplicate Copy (yellow copy)	Supplier
Triplicate (pink copy)	Master file of purchasing unit

VI. ACCOUNTS PAYABLE VOUCHER (Exhibit IV.F)

A voucher is an accounting document representing an internal intent to make a payment to an external entity, such as a vendor or service provider. A voucher is produced usually after receiving a vendor invoice, after the invoice is successfully matched to a purchase order.

A voucher is often a pre-numbered form used in the accounts payable department to standardize and enhance a company's internal control over payment to its vendors and service providers. A voucher is usually prepared after a vendor's invoice has been matched with the company's purchase order and receiving report. In addition to attaching the three items to the voucher, the following information is also entered on the voucher:

1. Payee/vendor name, TIN No. and Address
2. Date
3. Amount
4. Account Title to be charged
5. Authorized signatories

The voucher then recorded in the accounts payable book or voucher register (in JDE Accounting System). The unpaid vouchers provide detail for the total amount reported as vouchers payable or accounts payable. As a voucher's payment date comes near, the voucher is forwarded to an authorized person for payment. After making payment, a copy of the check is attached and the voucher is stamped **"PAID".** It is then filed in then filed in the paid voucher file in order to prevent a duplicate payment.

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The Voucher Payable shall be prepared in two (2) copies to be distributed as follows:

Original - Attached to the supporting documents, for filing by Accounting
Duplicate - Accounting copy for recording

VII. DISBURSEMENT ORDER (Exhibit IV-G)

The act of paying out or disbursing money. Disbursement can include money paid out to run a business, spending cash, dividends payment and/or the amounts that a lawyer might have to pay out on a person's behalf in connection with a transaction.

This is a written authorization to the Accounting Unit to prepare a check in payment for goods purchased or to settle an outstanding obligation to the supplier/contractor. This form shall include among others, the number and ate of disbursement order, check number, name of payee, amount of check to be prepared and nature of payment.

The Disbursement Order shall be prepared in three (3) copies to be distributed as follows:

Original - Attached to the supporting documents, for filing by Accounting

Duplicate - Payee

Triplicate - Accounting copy for recording

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