

SECTION IV--ACCOUNTING RECORDS

BOOKS OF ORIGINAL ENTRY

Books of original entry are internal accounting registers/journals in which the accounting information from the source documents are first recorded. The detail of these transactions are recorded from the source documents to one of the following books of original entry: (as appropriate)

- General Journal - record all non-cash transactions (e.g., opening entries, adjusting entries, closing entries, investment transactions and transfers)
- Tax Receipts Journal - record all tax receipts in numerical order - discussed in detail in Section V of this manual.
- Miscellaneous Cash Receipts Journal - record all cash receipts in numerical order, for all cash (includes checks) collections, other than those receipted in the tax receipts journal.
- Check Register - record all checks/warrants in numerical order.
- Payroll Journal - record all payroll checks issued by the county (optional)
- Purchase Order Journal - record all purchase orders issued (optional)
- Voucher Register - record all vouchers in numerical order (optional)