

# **VOUCHER CHECK AND CHECK REGISTERS**

**Chapter 5  
Section 2**

# PREPARING A CHECK VOUCHER

- Each voucher is paid by check. One voucher = one check
- Check = amount of voucher less any purchase discounts
- Both check and voucher are submitted for approval

Voucher check (*a voucher check stub is different!*)

– has space for writing details about a cash payment.

Duplicate checks

- Original given to the payee
- Duplicate is used a source document

TO \_\_\_\_\_ DATE \_\_\_\_\_  
 FOR \_\_\_\_\_

PERIOD \_\_\_\_\_ DATE \_\_\_\_\_  
 ENDING \_\_\_\_\_

EMP. NAME			
EMPL. NO.		REG. PAY	
		OVERTIME	
		TOTAL EARNED	
Deductions		SS	
		FEDERAL WITHHOLDING TAX	
		STATE WITHHOLDING TAX	
		CITY WITHHOLDING TAX	
		MEDICARE	
TOTAL		FROM	
THIS CHECK			
BALANCE		TOTAL DEDUCTIONS	
		AMOUNT OF THIS CHECK	

EMP. NAME			
		TOTAL EARNED	
Deductions		SS	
		FEDERAL WITHHOLDING TAX	
		STATE WITHHOLDING TAX	
		CITY WITHHOLDING TAX	
		MEDICARE	
TOTAL		FROM	
TOTAL DEDUCTIONS			
AMOUNT OF THIS CHECK			
EMPLOYEE'S SIGNATURE			

THIS CHECK IS DELIVERED FOR PAYMENT ON THE FOLLOWING ACCOUNTS		
DATE		AMOUNT
TOTAL OF INVOICES		
LESS % DISCOUNT		
LESS		
TOTAL DEDUCTIONS		
AMOUNT OF CHECK		

PAY TO THE ORDER OF \_\_\_\_\_



# PREPARING A VOUCHER CHECK

See page 150.

Steps:

1. Enter voucher number on stub (right)
2. Enter payee's invoice no.
3. Enter amount of invoice
4. Enter amount of discount
5. Enter net amount
6. Prepare check for net amount of invoice

# SECTION 5 – VOUCHER JACKET

## Voucher Jacket

- Completed by the person who prepares the check

## Section 5 and payment of voucher steps:

1. Verify that information on check and on voucher agrees and is accurate
2. Sign check
3. Completes & Initials section 5

Next step...record information in the voucher register.

See page 147





# JOURNALIZING A VOUCHER IN THE VOUCHER REGISTER'S SPECIAL COLUMNS

						1	2	
	DATE		PAYEE	VCHR. NO.	PAID		VOUCHERS PAYABLE CREDIT	PURCHASES
					DATE	CK. NO.		DEBIT
1	20-- Aug	1	O'Riley Company	647			\$3,500.00	\$3,500.00
2								

## Steps:

1. Write the date.
2. Record the name of the payee (who we purchased items on account from).
3. Write the voucher number.
4. Enter the credit amount.
5. Record the debit in the appropriate column.

The example above shows where merchandise was purchased on account. Notice that the "PAID" columns are blank. These columns are not updated until a check is cut.



# JOURNALIZING A VOUCHER IN THE VOUCHER REGISTER'S GENERAL AMOUNT COLUMNS

VOUCHER REGISTER											PAGE			
			1	2	3	4				5	6			
	DATE		PAYEE	VCHR. NO.	PAID		VOUCHERS PAYABLE CREDIT	PURCHASES DEBIT	SUPPLIES - SALES DEBIT	SUPPLIES - ADMIN. DEBIT	ACCOUNT TITLE	POST. REF.	DEBIT	CREDIT
					DATE	CK. NO.								
1	20-- Aug	1	O'Riley Company	647			\$3,500.00	\$3,500.00						
2		2	Glenhill Company	648			\$ 40.00				Miscellaneous Exp.		\$ 40.00	

## Steps:

1. Write the date.
2. Record the name of the payee (who we purchased items on account from).
3. Write the voucher number.
4. Enter the credit amount.
5. Record the debit in the appropriate column.

The example above shows where miscellaneous items were purchased on account. Notice that the "PAID" columns are blank. These columns are not updated until a check is cut.

# PROVING, RULING, AND POSTING A VOUCHER REGISTER

**General Debit and  
Credit columns:**

- These are posted throughout the month.
- As each amount is posted, the account number is recorded in the posting reference column.

**At the end of the  
month:**

# JOURNALIZING CASH PAYMENTS

Check register –

A journal used in a voucher system to record cash payments

Maintaining bank columns in a check register (pg 151)

- Used to maintain checking account balance (right)
- Two bank columns
  1. Deposits
  2. Balance
- Represents the balance after each check &/or deposit is made.
- $\text{Deposit} - \text{Check} + \text{Deposit} = \text{New Balance}$

# JOURNALIZING CHECKS IN A REGISTER

- Voucher prepared for each approved cash payment
- Each check issued is in payment of a voucher
- Checks are recorded in the order that they are written

3 accounts affected by cash payments:

1. Vouchers payable
2. Purchases discount
3. Cash

Check register has 3 special amount columns

1. Vouchers payable – debit (Why?)
2. Purchases Discount – credit (Why?)
3. Cash – credit (Why?)

August 8. Paid cash to O'Riley Company, \$3,430.00, covering Voucher No. 647 for \$3,500.00, less 2% discount, \$70. Check No. 783.

Voucher Payable – reducing the amount owed

Purchase Discount – contra cost account

Cash – asset account

Vouchers Payable		Purchase Discount		Cash	
Dr	Cr	Dr	Cr	Dr	Cr
\$3,500	Vchr. 647 \$3,500		\$70		\$3,430

# JOURNALIZING CHECKS IN A CHECK REGISTER

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1. Write date
2. Record the name of the payee
3. Enter the check number
4. Record the number of the voucher being paid
5. Enter the debit amount
6. Write the credit amount
7. Calculate and record the new cash balance

# PROVING, RULING, AND POSTING A CHECK REGISTER

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- What do the check marks mean in the Voucher No. column?
- What do the numbers in the Voucher No. column represent?
- What do the numbers in parenthesis under column totals represent?
- Why do we not prove and rule the “Bank” columns?
- We’re starting a new month. On the new journal page we enter “Brought Forward” in the account title column. What amounts are brought forward and why?

# AUDIT YOUR UNDERSTANDING

1. A check register is similar to and replaces what journal?

Answer:

Cash payment journal



# AUDIT YOUR UNDERSTANDING

2. In what order are paid vouchers filed?

Answer:

According to the name of the vendor

# AUDIT YOUR UNDERSTANDING

**3.** What account is debited for each check recorded in a check register?

**Answer:**

**Vouchers Payable**