**Appendix 11d: Accounts Procedures**

Procedure: {Name of Procedure}

Date: xx/xx/xx

Ref. Accounts Manual: Section x.x

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| --- | --- | --- | --- |
| **NO.** | ACTIVITY | RESP. | WHEN |
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*Procedures should be described in details in this appendix. A form should be prepared for each procedure (or grouping of procedures). The procedure should be broken down into sub-activities, which should be given a number, the person or function responsible should be indicated, and the timing of the activity (daily, weekly, monthly) should be stated. Reference must be made in the manual to procedure no. and vice versa.*

*See next page for an example of a filled in procedure form.*

***EXAMPLE: Accounts Procedures***

Procedure: Maintenance of cash/bank book

Date: xx/xx/xx

Ref. Accounts Manual: Section x.x

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| --- | --- | --- | --- |
| **NO.** | ACTIVITY | RESP. | WHEN |
| 9.1 | A new page of the cash/bank book is opened every morning or when the previous page is full. The head of the page shall be filled in with the name of the project, month and year.The previous balance of the cash / bank book is transferred from the previous page. (See form in Appendix xx) | Cashier | Daily  |
| 9.2 | When receiving/paying money, a receipt / payment voucher is issued. The receipt/payment voucher is given a voucher no. (all receipts/vouchers entered in the cash/bank book are numbered consecutively throughout the financial year). | Cashier | Daily |
| 9.3 | The receipt/payment voucher is entered into the cash/bank book, indicating date, voucher no., particulars (i.e. the text that will be shown in the respective accounts), account no., amount (either cash amount or bank deposit) | Cashier | Daily |
| 9.4 | When withdrawing money from or depositing money with the bank, no accounts no. shall be shown. A line is drawn through the space for a/c no. | Cashier |  |
| 9.5 | At the end of the day, or when a page is full, the columns in the cash/bank book are added. The balances are calculated and carried forward to the next page. Actual cash at hand is counted and reconciled to the cash at hand shown in the cash/bank book. Any differences must immediately be reported to the project coordinator. The original page of the cash/bank book is torn out. | Cashier | Daily |
| 9.6 | The original page of the cash/bank book is kept by the cashier overnight together with the vouchers and is handed to the Accounts Assistant the following morning for entry into the general ledger. | Cashier | Daily |