

PD-AAS-360

Ann. 42663

RURAL WATER SUPPLY AND SANITATION

PROJECT OF TOGO

(USAID/TOGO AGREEMENT N° 693.210)

---

PROCEDURES MANUAL AND ANNEXES

681-0000-I-013155-00

004579

000211

[1984]

TOGO RURAL WATER AND SANITATION PROJECT  
USAID AGREEMENT N° 693-0210 SIGNED AUGUST 31, 1980

---

1.0 OPERATIONS MANUAL

1.1 General

This section describes the proposed new financial accounting system and provides detailed procedures for each one of the modified operation cycle including the internal controls considered necessary to ensure that the projects resources are properly utilised and accounted for. The responsibilities of each office, National, Regional, village AID within the new system, have been described in detail. Although there are several seperately managed components for total project financial purposes we consider the whole project as constituting one accounting unit under the responsibility of the National Project Office for Health and Sanitation hereafter known as the National Office. We have however broken down the transaction cycles to correspond to the offices in which each operation is to be carried out. The control inherent in one cycle sometimes extends beyond one office, in which case the roles of other offices have to be considered in evaluating such control.

The following transaction cycles are those considered necessary for the project operations :

- Budget and Budget Control
- Cash flow projections
- Advances
- Purchases
- Payments
- Petty Cash
- Micro Project and Alternative Water Systems
- Inventory
- Fixed Assets

The following offices are expected to operate the accounting system of the project. The system responsibilities of each of these offices in respect of the new system are summarised below :

(A) U S A I D (AID NC NA)

1. Disbursement of advanced funds to the Project National Office.
2. Payment for Direct Purchase of Project Equipment on behalf of the project.
3. Direct payment to participants and Technical Assistants working on the project.
4. Approval of appointment of local personnel to be paid from the projects AID funds.
5. Receipt and processing of financial documents involving AID funds and other progress reports on the project.
6. Provide the National Office details concerning direct purchases/payments made by other donors on behalf of the project.

(B) PROJECT NATIONAL OFFICE (NC NA FC)

1. Preparation and appraisal of the Project Quarterly/Annual Budgets.
2. Preparation of the cash-flow projections of the Project.
3. Receipt and deposit of advance funds from AID into the Project's Bank account.
4. Receipt from AID equipment purchased and statement of direct payment on behalf of the project AID or other donors.
5. Approval of purchases and disbursements of project funds for the health and sanitation sector in conjunction with the Financial Coordinator at the Government of Togo's Ministry of Plan.
6. Employment with AID concurrence, payroll, and payment of local staff salaries being supported by AID funds.
7. Approval and payment of petty cash advances for project purposes.
8. Coordination and keeping of all records of the project for all components.
9. Keeping project's books of account.
10. Preparation of reports for USAID and GOT.
11. Receipt of reports from the Regional Offices.

(C) PROJECT REGIONAL OFFICES (RC RA PS)

1. Receipt and control of petty cash funds.
2. Receipt, control, and keeping of inventory records.
3. Receipt and control of project assets.
4. Implement, monitor and control on going projects.
5. Ensure scheduled maintenance of project assets particularly vehicles.
6. Prepare periodic reports for the National Office.

(D) PROJECT VILLAGE (VS)

1. Receipt of materials from the regional offices
2. Account for the utilisation of materials received.

SECTION A - U S A I D

1. Disbursement of funds to the Project (NC NA FC AID)

On receipt of the Activity Budget and the Cash-Flow projection from the Project National Office, USAID will request the advance funds required for the project, and order a check to be deposited into the bank account opened specifically for the project. USAID will provide the Project National Office copies of this transaction.

2. Direct Purchase of Equipment, Services and participant support for Project Use (AID NC NA)

Where commodities, services and participant costs for use on the project are purchased and paid directly by USAID on behalf of the Project AID will provide copies of these transactions to the National Office for incorporation into the project's records.

3. Payment of Salaries, support and reimbursement to Technical Assistants (AID NA)

USAID being responsible for all disbursements using project funds due to the Technical Assistants it will provide a summary of the monthly transactions to the National Office for posting into the project account.

4. Appointment of Local Employees (NC AID)

Employment of local staff to be paid from the AID project fund must be approved by USAID.

5. Periodic Reports from the Project

The following reports should be received by USAID from the National Office.

Monthly

- I. Trial Balance - A list of General Ledger Balances (NC FC)
- II. Micro-Project Progress Report - A summary of all projects worked on during the month indicating which projects were commenced or completed during the month (NC).

Quarterly

- I. Quarterly Budgets
- II. Cash-Flow Projections
- III. Quarterly Budget Appraisal Reports - A comparison of the quarterly budget with the actual expenses.

Annual

- I. Annual Plan of Action - A detailed plan of projects to be executed during the year.
- II. Annual Budget
- III. Annual Budget Appraisal Report
- IV. Project Progress Report.
- V. Balance Sheet.

SECTION B - PROJECT NATIONAL OFFICE

B - 1 Preparation and appraisal of the Project Quarter/Annual Budgets

Personnel involved

The National Coordinator, (NC)  
The Regional Coordinator, (RC)  
The USAID Technical Assistants, (TAA)  
The National Accountant (NA)  
The Agency for International  
Development (AID)  
The Project Supervisor

Operations

- (I) Assist in the determination of the project's current running costs for the budget period thus : (NC, RC, NA, RA, AID)
- . Technical Assistance - Total emoluments of T.A. during the period. (AID)
  - . Project evaluation - Cost of project evaluation during the period. (NC RC NA RA AID)
  - . Training - Cost of training during the period (NC RC NA RA AID)
  - . Vehicles - Cost of vehicles to be purchased during the period (NC NA AID)
  - . Commodities and equipment - Cost of commodities and other equipments to be purchased during the period (NC RC NA RA AID)
  - . Salaries - Total salaries payable to local project staff during the period (RA NA)

- . Operational costs - All possible operations related costs that are not included in the above costs (NC RC NA RA AID)
- . Contingency - any eventual project expense during the period (NC RC PS NA RA AID)
- (II) Assist in the determination of the cost estimate of materials and other resources necessary for the execution of micro-projects and alternative water systems during the period under consideration. (PS TA RA NA RC NC AID)
- (III) Allocate the above costs on the basis of the expected monthly commitments (NA RA NC RC)
- (IV) Compare budgets with actual costs incurred and explain significant variances (RA NA PS RC NC)

SECTION B - PROJECT NATIONAL OFFICE

B - 2 Preparation of Cash Flow Projection

Personnel involved

The National Accountant (CA) (NA)  
The National Coordinator (NC)  
The Financial Coordinator (FC)

Operations

- (I) Add up all the unpaid suppliers' invoices outstanding at the end of the preceding period (NA)
- (II) Add the total value of the unpaid invoices (I) to the total budgeted expenditure (from section B1) to arrive at the total expected liability for the period (NA)
- (III) Based on the suppliers' credit period and the expected due dates the above liabilities, prepare a monthly payment schedule (Annex 24) (NA NC)
- (IV) Using the balance at the beginning of the period and the total expected liability for the same period, compile the monthly funding requirement of the project (comments following Annexe 24) (NA NC FC)

SECTION B - PROJECT NATIONAL OFFICE

B - 3 Receipt of Funds from the USAID

<u>Personnel involved</u>	<u>Operations</u>
The National Accountant (NA)	(I) Receive from AID and deposit the advance funds check into the project specific bank account. (AID NA NC FC).
The National Coordinator (NC)	(II) Receive the credit advance slip from the project bank (NA).
THE Financial Coordinator (FC)	(III) Posting the amount received to the "DEBIT" side of the cash book (Annex2) ( NA).
	(IV) Raising a journal voucher (Annex 3) to record the receipt in the general ledger (NA).
	(V) Posting of journal voucher into the ledger thus : Debit: Cash in Banks (Code 13/01/01) Credit: Grant A/C (Code 16/01/01) (NA).

SECTION B - PROJECT NATIONAL OFFICE

B - 4 Receipt of Equipment and Statement of Direct Payment from USAID

<u>Personnel involved</u>		<u>Operations</u>
The National Coordinator (NC)	(I)	Receipt of advice from US
The National Accountant (NA)		of direct payments made and
The Agency for International		commodities and services
Development (AID)		purchased (AID NA)
	(II)	Recording of particulars of the
		commodities in the Assets
		Register (Annex 19) (NA)
	(III)	Preparation of journal voucher
		to effect the postings into the
		ledger (Annex 3) (NA)
	(IV)	Posting of journal into the
		General ledger thus : (example) (I
		a) Purchase of Station Wagon
		Vehicle for the project :
		Debit : Vehicle Account
		(Code 06/01/01)
		Credit : Grant Account
		(Code 16/01/01)
		b) Payment of local travel
		allowance to Technical
		Assistants :
		Debit : Technical Assistance
		Account (Code 01/02/07)
		Credit : Grant Account
		(Code 16/02/01)

SECTION B - PROJECT NATIONAL OFFICE

B - 5 Purchases and Disbursement of Funds

<u>Personnel involved</u>		<u>Operations</u>
The National Coordinator (NC)	(I)	Initiation of purchases through instructions from the National Coordinator or AID to the National Accountant (NC AID NA)
The National Accountant (NA)	(II)	Requisition for pro-forma invoices from suppliers (NA)
The Mail Opener (MO)	(III)	Selection of supplier (NC AID)
The Financial Coordinator (RC)	(IV)	Preparation of Purchase Order - (local pre-numbered GOT LPO in three copies or AID PO to be used) (NA AID)
The Regional Accountant (RA)	(V)	Approval of Purchase Orders (NC FC AID as required)
The Agency for International Development (AID)	(VI)	Distribution of the Purchase Orders 1st copy - Supplier (NA) 2nd copy - The Regional or AID office (NA RA AID) 3rd copy - File away until payment is when attached to the supplier's invoice for payment approval (NA AID)
	(VII)	Receipt of Goods Received Notes (GRN) (Annex 10) and transmission to the National Accountant (RA RC NC NA AID)
	(VIII)	Receipt of suppliers' invoice to be recorded in the Invoice Register (Annex 9) and sent to the National Accountant for control (MO NA RA AID)
	(IX)	Comparison of the suppliers' Invoice with the copy of Goods Received Notes

(GRN), and Purchase Order to ensure that the supplies are in agreement with the purchase order and to verify that delivery has taken place (NA)

- (X) Preparation of the Bank Payment Posting Slip (Annex 4) and the payment cheque for the National Coordinator's approval and signature or transmit documents to AID for payment (NA NC AID)
- (XI) Signing of cheque, stamping "PAID" on the supporting invoices and sending cheque with supporting documents to the finance coordinator in the Ministry of Plan for second cheque signature unless sent to AID for payment (NC NA FC AID)
- (XII) Signed cheques and supporting documents are returned to the National Accountant for dispatching to the suppliers and posting of the payments to the credit side of the cashbook (Annex 2). Paid Invoices (with the other documents) are filed in the PAID INVOICES FILE in numerical order and copies sent to AID as required (FC NA AID).

SECTION B - PROJECT NATIONAL OFFICE

B - 6 Employment, Payroll, and Payment of staff salaries

During our evaluation of the existing project systems, the operations of payroll were found to be satisfactory. (See Page 8, section 4.1.5 of our report on Project Administrative and Accounting Procedures.

The major steps in the payroll control system are stated below :

<u>Personnel involved</u>	<u>Operations</u>
The National Coordinator (NC)	(I) Obtain USAID's approval before appointing Local AID financed project staff (NC)
The National Accountant (NA)	
The Assistant Accountant (AA)	(II) Preparation of monthly payroll (AA)
	(III) Checking the accuracy of the payroll, preparation of the salary cheque and the Bank Payment Posting Slip (Annex 4) for the National and Financial Coordinator's approval and signature. (NA)
	(IV) Approval of the payroll by the National Coordinator who signs the cheques and forwards with the supporting documents to the Financial Coordinator in the Ministry of Plan for the second cheque signatory (NC FC)
	(V) After the second signatory to the cheque has been obtained, the cheque and the other attachments are returned to the National Accountant who posts the cashbook (Annex 2) with the posting slip and supervises the salary payment by the Assistant Accountant (NA AA)

SECTION B - PROJECT NATIONAL AND REGIONAL OFFICE

B - 7 Approval and Payment of Advances for Project Purposes.

<u>Personnel involved</u>		<u>Operations</u>
The National Coordinator (NC)	(I)	Receipt of Advance Requisition forms (Annex 5) (NC NA RA RC)
The National Accountant (NA)		
The Regional Coordinator (RC)	(II)	Approval of Advances requisition forms by the National or Regional Coordinator which are then forwarded to the National or Regional Accountant for payment. (NC NA RC RA)
The Regional Accountant (RA)		
The Advance Requester (AR)		
	(III)	Preparation of Advance Payment Voucher in 2 copies (Annex 6) and payment of the approved amounts to the requisitioners (NA RA)
	(IV)	First copy of the Advance Payment Voucher is given to the requisitioner to which supporting receipts and invoices are attached when rendering statement of expenses. (NA RA AR) The second copy is used by the National or Regional Accountant in posting the cashbook (Annex 2) and follow-up (NA RA)
	(V)	Statement of expenses with receipts and invoices submitted by the requisitioners must be approved by the National or Regional Coordinator and forwarded to the National Accountant for posting to the ledger (AR NC NA RC RA)
	(VI)	The National Accountant prepares the following journal for posting to the ledger. Debit : Expenditure head(s) on which advance was utilised Credit : Advances account (NA)

SECTION B - PROJECT NATIONAL AND REGIONAL OFFICE

B - 8 Coordination and keeping of Micro-Project Records

<u>Personnel involved</u>	<u>Operations</u>
The National Coordinator (NC)	(I) Creation of a register, and recording of all approved projects in each of the two regions (RA NA)
The National Accountant (NA)	
The Regional Accountant (RA)	
The Regional Coordinator (RC)	(II) Opening of a follow-up card (Annex 16) at the commencement of each Micro-Project (RA NA)
The Project Supervisor (PS)	(III) Recording of the budgeted data for each project on its card (RA NA)
	(IV) Dispatching of the card to the National Office with actual data on commencement of project (RA RC NC NA)
	(V) At the completion of each project, the cards are to be returned to the Regional Office for explanations on variances between the budgeted data and actual consumption if any (NA NC RC RA PS)
	(VI) Upon completion of the variance explanation the cards are returned to the national Office for storage (RC RA NC NA).

SECTION B - PROJECT NATIONAL OFFICE

B - 9 Keeping of Project Books of Account

<u>Personnel involved</u>		<u>Operations</u>
The National Accountant (NA)	(I)	Recording of the particulars of all fixed assets in the Assets Register (Annex 19).
	(II)	Monthly balancing of the cashbook (Annex 2).
	(III)	Preparation of a monthly reconciliation of the cash book with the bank statement (Annex 7).
	(IV)	Posting of the cashbook summary and other journals to the ledgers.
	(V)	Carrying out cut-off procedures to ensure that incurred liabilities are recorded in the correct accounting period, as follows: a) List out all known liabilities at the end of the quarter, and raise a journal voucher to incorporate them into the accounts thus : . Debit the expenditure heads from which the invoices are to be paid. . Credit the "Accrual" account. b) In respect of advances granted to staff, which have not been settled at the end of the quarter, raise a second journal as follows : Debit the expenditure heads on account of which the advances were obtained. Credit the advances ledger.

c) At the beginning of the following quarter the two above mentioned journal entries should be reversed to allow for the normal recording of the corresponding expenses when finally paid or when statement of expenses are submitted for the advances.

(VI) Extracting the monthly trial balance.

(VII) Preparation of the quarterly and annual balance sheet.

SECTION B - PROJECT NATIONAL AND REGIONAL OFFICE

B - 10 Preparation of various Reports on the Project

In addition to the reports which should normally be forwarded to USAID (see section A - 5 above) the following additional reports should be prepared by the National Office :

Monthly

Bank reconciliation statement - A reconciliation of the cashbook balance with the bank statement (Annex 7). (NA NC FC)

Quarterly

Inventory Reconciliation report - A summary reconciliation of the actual inventory on hand (at both the National and Regional offices) with the inventory records (see annex 14 for format). (NA RA RC NC)

Quarterly Balance Sheet. (NA NC FC)

Annual

Year end trial balance (NA NC FC)..

Personnel involved

- The National Accountant (NA)
- The Regional Accountant (RA)
- The National Coordinator (NC)
- The Regional Coordinator (RC)
- The Financial Coordinator (FC)

SECTION B - PROJECT NATIONAL AND REGIONAL OFFICE

11 Reports for the National Coordinator

The Regional Offices and the National Accountant should send the following monthly reports to the National Coordinator :

I. Inventory Report

A report showing the movement on Inventory holding during the month. The report should contain the followings:

- a) The opening balance of each inventory item at the beginning of the month. (RS RA RC AA NA)
- b) All additions to each inventory item. (RS RA RC AA NA)
- c) Less utilisation during the month (RS RA RC AA NA)
- d) The closing inventory balance at the end of the month (RS RA RC AA NA)

This report should also contain a reconciliation of the actual Inventory on hand with the Inventory records and explanations for any variances.

II. Micro-Project Progress Report

A summary of all projects worked on during the month indicating which projects were commenced or completed during the month. (PS RA RC)

The report should contain explanation for not completing any project on schedule. (PS) (RC)

III. Fixed Assets Report

- A report on the Inter-Regional Office movement of fixed assets (RA RC)
- A report of vehicle maintenance cost (RA RC NA)
- A report of Assets disposal during the period (RA RC NA)

IV. Expenses Report

A monthly analysis of the expenses incurred from the petty cash (RA RC NA).

Personnel involved

The Regional Accountant (RA)  
The Regional Coordinator (RC)  
The Regional Storekeeper (RS)  
The Project Supervisor (PS)  
The National Accountant (NA)  
The Assistant Accountant (AA)

SECTION C - PROJECT NATIONAL AND REGIONAL OFFICES

C - 1 Receipt and Control of Petty Cash funds

- (I) The petty cash float at the National Office should be fixed at 1.000.000 F CFA and at each of the regional offices at 500.000 F CFA (MSPASCF MPI).
- (II) The petty cash must be kept on imprest basis, in which case, the account reimbursed matches the amount disbursed at any particular time leaving the float always at 500.000 or 1.000.000 FCFA after the reimbursement (RA RC NA NC FC).
- (III) Petty cash requests by Project officials should be in the form of I.O.U. (an acknowledgement of liability) pending justification with supporting invoices and/or receipts (a maximum amount of 10.000 FCFA should be allowable for a single request) (AR).
- (IV) All I.O.U s should be approved by the National or Regional Coordinator before payment (NC RC).
- (V) The National or Regional Accountant makes payments on the I.O.U s which he retains until invoices and receipts supporting the disbursement of the amount are presented by the requisitioner (RA NA AR).
- (VI) When the invoices and receipts supporting the disbursement are received by the National or Regional Accountant, the petty cash payment is then recorded in the petty cash book in duplicate (RA NA).
- (VII) At the time of reimbursement, the National or Regional coordinator checks all entry in the petty cash book with the supporting documents and approves the total disbursement as the amount of reimbursement required (NC RC).
- (VIII) The original copy of the petty cash sheet (from the cash book) duly approved by the National or Regional Coordinator with the invoices and receipts supporting all the disbursement are then sent to the National office for transmission to the financial coordinator for petty cash reimbursement and for posting to the ledger (RA RC NA NC FC).

Personnel Involved

The Minister of Health Social and Women Affaires & (MSPASCF)

The Minister of Plan and Industry (MPI)

The National Coordinator (NC)

The Regional Coordinator (RC)

The National Accountant (NA)

The Regional Accountant (RA)

The Financial Coordinator (FC)

The Advance Requester (AR)

SECTION C - PROJECT NATIONAL AND REGIONAL OFFICES

C - 2 Receipt, Control and Keeping of Inventory Records

<u>Personnel Involved</u>		<u>Operations</u>
The Regional Coordinator (RC)	(I)	Receipt of a PO copy from the National Office (NA RA).
The Regional Accountant (RA)		
The Regional Store Keeper (RS)		
The National Accountant (NA)	(II)	Receipt of goods from the supplier with the supplier's Delivery Note (NA NC RC RA AID
The National Coordinator (NC)		
The Agency for International Development (AID)	(III)	Checking the materials supplied to the supplier's Delivery Note, to ensure that the materials supplied are in agreement therewith (NA RA).
The Village Storekeeper (VS)		
The Assistant Accountant (AA)		
The Commodity Requester (CR)		
	(IV)	Comparison of the supplier's Delivery Note with the Purchase Order to ensure that the materials supplied are as ordered by the National Office, and ensuring that the materials supplied are of good quality (NA RA).
	(V)	Raising of Goods Received Notes (GRNs) (Annex 10) in duplicate and distribute as follows :
		1st copy - to the National Office and AID as required to acknowledge receipt of the materials (NA RC RA AID)
		2nd copy - to be retained in the Regional Office and to be used by the Regional Accountant in posting the Inventory cards (see Note VI) (RA).

- (VI) Recording of the materials received in the Inventory Record Card (Annex 13) (Note, every Inventory Item should have a card) (SK) (NA RA AA RS).
- (VII) Keeping goods received properly arranged in the store room (AA RS VS).

ISSUES

- (I) Preparation of a Store Requisition in three copies (Annex 11) and distribute as follows (NA RA)
  - 1st copy - to the Storekeeper (RS AA)
  - 2nd copy - to the village with the Store Delivery Note (SDN) (VS)
  - 3rd copy - To be retained by the Individual who prepares the Requisition(CR).
- (II) Approval by the National or Regional Coordinator of the Store Requisition, which is then sent to the storekeeper as an authority to issue the inventories mentioned thereon (RC RA RS NC AA NA)
- (III) Issue of the Inventories and the preparation of Stores Delivery Note (Annex 12) in three copies, distributed as follows : (RA RS NA AA)

1st copy - to accompany the materials to the region or village and used by the regional or village storekeeper in posting the Inventory Card (AA RS VS)

2nd copy - to accompany the materials to the region or village, to be signed by the regional or village storekeeper as an acknowledgement of receipt of the materials and returned to the Regional or National Office where it will be kept in the project file. (VS RS RA AA NA).

3rd copy - to be retained by the storekeeper and used in up-dating Inventory Cards, and the Project Card (RS RA AA NA).

(IV) With the third copy of the Stores Delivery Note the Inventory issued is recorded on the Inventory Records Cards (Annex 13) (RS RA AA NA).

(V) Recording of Inventory Issued on the Card of the relevant Micro-project, and keeping of the 2nd copy of the Stores Delivery Note in the Micro-Project file (RS RA).

(VI) Carrying out (monthly) the physical count of every Inventory item in the store (to be witnessed by an independent person) and comparing the physical quantities with the quantities contained in the Inventory Record Card. (see Annex 15) (RS RC NA AA NC).

(VII) Preparation for the National Coordinator of a reconciliation of the physical inventory with the Inventory Records and explaining variances (see Annex 15) (RS RA RC AA NA).

SECTION C - PROJECT NATIONAL AND REGIONAL OFFICES

C - 3 Receipt and Control of Project Assets

<u>Personnel involved</u>	<u>Operations</u>
The Regional Coordinator (RC)	(I) Receipt of the Asset(s) and the allocation card for the vehicles
The Regional Accountant (RA)	(Annex 20) from the National Office
The National Coordinator (NC)	or through Inter Regional Office transfer
The National Accountant (NA)	(NC NA RC RA).
	(II) Opening of an assets Register (Annex 19) and the recording of the particulars of the assets therein (NA RA).
	(III) Allocation of vehicles to Project staff and the up-dating of vehicles allocation cards (NC RC NA RA)
	(IV) Opening of vehicles control cards to control fuel consumption for all allocated vehicles (NA RA).
	(V) Supervision of the maintenance workshop (See section C.5) (NA RA NC RC).

SECTION C - PROJECT REGIONAL OFFICES

C - 4 Monitoring and Control of On-Going Projects

<u>Personnel Involved</u>	<u>Operations</u>
The Regional Coordinator (RC)	(I) Receipt of Micro-project follow-up cards from the National Office
The Regional Accountant (RA)	(see section B.) (NA RC RA).
The National Accountant (NA)	
The National Coordinator (NC)	
The Project Supervisor (PS)	(II) Opening of files for each Micro-Project (RA)
	(III) Recording of all materials issued on individual micro-project cards and keeping all documents relating to each project in the particular project file (RA).
	(IV) Upon completion of each project, comparison of the budgeted costs of the project with the actual costs as recorded on the follow-up card and explanation of variances (RA PS RC)
	(V) Forwarding of the completed micro-project file and the follow-up cards with the analysis of costs in (IV) above to the National Office for review and filing (RA RC NC NA).

SECTION C - PROJECT NATIONAL AND REGIONAL OFFICES

C - 5 Periodic Maintenance of Project Assets

<u>Personnel involved</u>	<u>Operations</u>
The Regional Coordinator (RC)	(I) Notification of the workshop supervisor of vehicle allocation (RA NA WS AA).
The Regional Accountant (RA)	
The Workshop Supervisor (WS)	
The Regional Storekeeper (RS)	(II) Opening of a vehicle maintenance card (Annex 22) for each vehicle (in triplicate (WS RA AA NA).
The Assistant Accountant (AA)	
The National Accountant (NA)	
	1st copy - to be kept by the holder of the vehicle.
	2nd copy - to be kept at the maintenance workshop (WS AA).
	3rd copy - to be kept on file in the vehicle file (RA NA).
	(III) When the vehicle is presented for maintenance, raising of a vehicle maintenance worksheet (Annex 23) for spare parts requisition in duplicate (WS AA).
	1st copy - to the Storekeeper (RS AA)
	2nd copy - to be retained by the workshop supervisor (WS AA).
	(IV) Approval of the maintenance worksheet (RC NC).
	(V) Issue of the maintenance materials as approved on the worksheet (AA RS).
	(VI) Up-dating of the vehicle maintenance card with the materials received (WS RA AA NA).

SECTION C - PROJECT NATIONAL AND REGIONAL OFFICES

C - 6 Preparation of Periodic Reports for the National Coordinator

The Regional Coordinator and the National Accountant should ensure the preparation of the following periodic reports for the National Coordinator :

(I) Inventory Report (monthly)

A report showing the movement on inventory holding during the month. The report should contain the following information :

- a) The opening balance of each inventory item at the beginning of the month (RA RS AA NA).
- b) All additions to each inventory item (RA RS AA NA).
- c) All utilisation during the month (RA RS AA NA).
- d) The closing inventory balance at the end of the month (RA RS AA NA).
- e) A reconciliation of the actual inventory on hand with the inventory records and explanation for variances (RA RS RC AA NA NC).

(II) Micro-Project Progress Report (monthly)

A summary of all projects worked on, during the month, indicating which projects were commenced or completed in the month (RA RC PS).

The report should contain explanations for not completing any project on schedule (PS RC).

(III) Fixed Assets Report (monthly)

- A report on the Inter Regional movements of Fixed Assets (if any) (RA RC).
- A report of vehicle maintenance cost (RA RC NA NC).
- A report of assets disposal during the period (RA RC NA NC).

(IV) Expenses Report (monthly)

.. monthly analysis of expenses incurred from the petty cash (RA RC NA NC).

Personnel involved

The Regional Coordinator (RC)

The Regional Accountant (RA)

The Project Supervisor (PS)

The Regional Storekeeper (RS)

The National Accountant (NA)

The Assistant Accountant (AA)

The National Coordinator (NC)

SECTION D - PROJECT VILLAGES

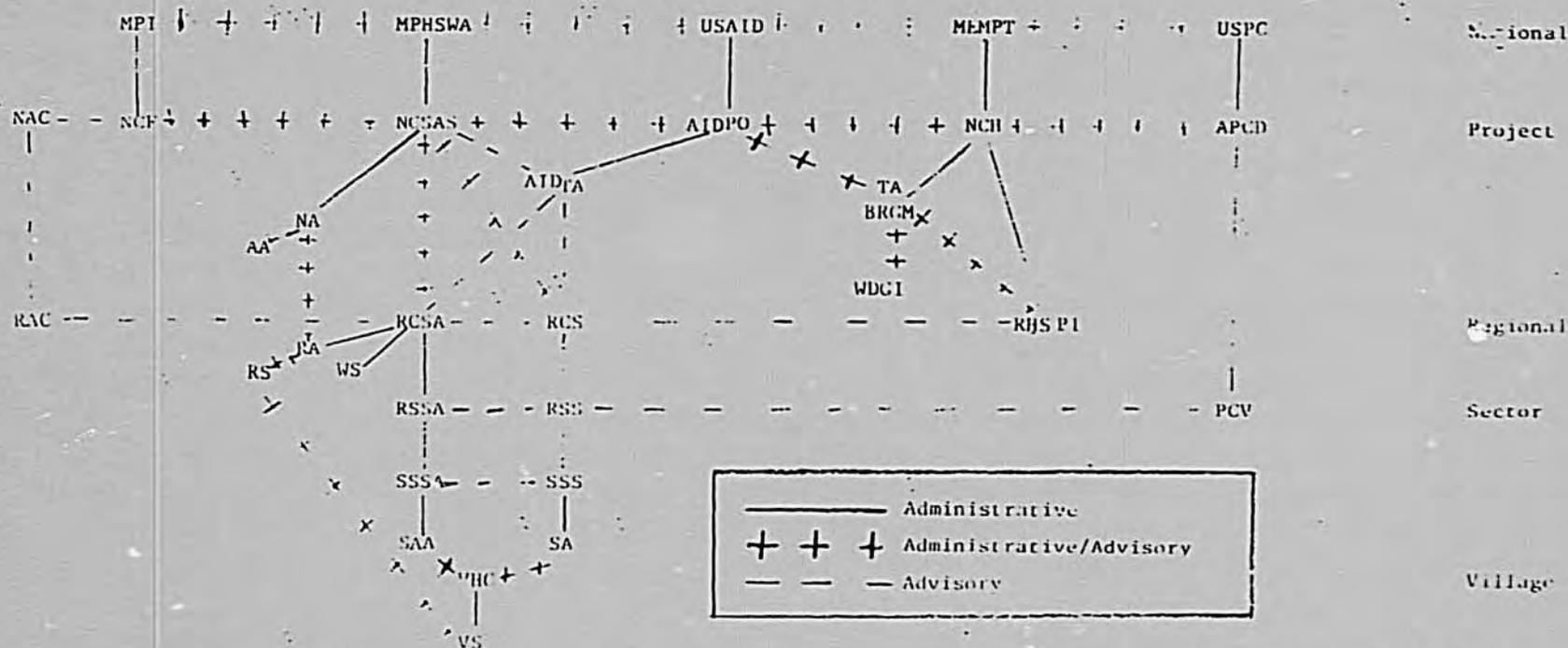
D - 1 Receipt of Materials from the Regional Office

<u>Personnel involved</u>	<u>Operations</u>
The Project Supervisor (PS)	(I) Receipt of materials from the
The Village Storekeeper (VS)	Regional Office Store and two copies
The Regional Storekeeper (RS)	of the Stores Delivery Note (Annex12)
The Regional Accountant (RA)	(RC RA RS VS).
The Regional Coordinator (RC)	(II) Signing of one copy of the Stores
	Delivery Note as an acknowledgement
	of receipt of the materials listed
	there on (VS).
	(III) Recording of the materials received on
	the village Inventory Cards (Annex 13 A)
	(VS).
	(IV) Return of the signed copy of the Stores
	Delivery Note to the Regional Office
	(VS PS RS RA).

SECTION D - PROJECT VILLAGES

D - 2 Accounting for the utilisation of Materials received

<u>Personnel involved</u>	<u>Operations</u>
The Project Supervisor (PS)	(I) Issue of materials to the respective
The Village Storekeeper (VS)	Micro-Project on the Instructions
The Regional Storekeeper (RS)	of the Engineer Supervisor (PS VS).
The Regional Accountant (RA)	(II) Record the materials issue on the
	Village Inventory Cards (Annex 13 A)
	(VS).
	(III) Return the Inventory Cards to the
	Regional Office after all projects
	have been completed and materials
	fully utilised (VS PS RS RA).



MPI- Minister of Plan and Industry  
 MPHSWA -Minister of public Health Social and Womens Affaires  
 USAID U.S. Agency for International Development  
 MEMPT- Minister of Equipment, Mines, Posts and Telecommunications  
 USPC- U.S. Peace Corps  
 NAC-National Advisory Committee  
 NCF-National Coordinator Finance  
 NCSAS-National Coordinator Social Affaires and Sanitation  
 AIDPO-AID Project Officer  
 APCD- Associate Peace Corps Director  
 NCH-National Coordinator Hydrauliques

RCSA-Regional Coordinator Social Affaires  
 RCS-Regional Coordinator Sanitation  
 WDCI- Well Drilling Griffin-Intrafor  
 RIHSP-Regional Hydraulique Service Pump Inst.  
 RA-Regional Accountant  
 RS-Regional Storekeeper  
 WS-Workshop Supervisor  
 RSSA-Regional Supervisor Social Affaires  
 RSS-Regional Supervisor Sanitation  
 PCV-Peace Corps Volunteer  
 SSSA-Sectorial Supervisor Social Affaires  
 SSS-Sectorial Supervisor Sanitation  
 SAA-Social Affaires Agent  
 SA-Sanitation Agent  
 VHC-Village Health Committee  
 VS-Village Storekeeper

NA-National Accountant  
 AA-Assistant Accountant  
 AIDTA- AID Technical Assistance  
 TABRCM- Technical Assistance B.R.G.M.  
 RAC Regional Advisory Committee

<u>DESCRIPTION</u>	<u>ANNEXES</u>
Accounting Codes	1
The Cash Book	2
The Journal Voucher	3
Bank Payment Posting Slip	4
Advances Requisition Forms	5
Advance Voucher	6
Bank Reconciliation Sheet	7
Local Purchase Order (LPO)	8
Invoice Register	9
Goods Received Note	10
Stores Requisition	11
Stores Delivery Note	12
Inventory Record Card - Region	13
Inventory Record Card - Village	13 A
Inventory Control Sheet	14
Inventory Taking Sheet	15
Micro-Project Follow-up Card	16
Budget Appraisal Schedule	17
Budget Reporting Format	18
Assets Register	19
Vehicle Allocation Card	20
Vehicles Control Card	21
Vehicles Maintenance Card	22
Vehicles Maintenance Work Sheet	23
Cash-Flow Projections Sheet	24

-----

ACCOUNTING CODES

GENERAL LEDGER	S U B S I D I A R Y L E D G E R	
I. TECHNICAL ASSISTANCE	A. ACCOUNTING FIRM	01. ACCOUNTING FIRM
	B. PERSONAL SERVICE CONTRACTORS	01. Compensation 02. Post Differential 03. Post Allowance (COLA) 04. Housing/Utilities 05. Logistical Support 06. International Travel 07. Local Travel 08. HHE/Air freight 09. F I C A 10. Other Costs
2. TRAINING	A. IN - COUNTRY	01. Quarterly Agent 02. Quarterly Village Health Committee 03. Yearly Agent Technical Training 04. Yearly Technician Technical Training 05. Hydraulic Service Pump Maintenance Training of Trainers 06. Contingency
	B. PARTICIPANT	01. Project Management Evaluation 02. Accountant 03. Public Administrator 04. Health Education Planner 05. Health Education Communicator 06. Public Health Researcher 07. Hydrogeologue 08. Hydrophysicist 09. Solar Pump Engineer
3. DRILLING	A. DRILLING	01. Drilling
4. MICRO PROJECT	A. LATRINES	01. Consumables 02. Tools
	B. GARDENS	01. Tools and Seeds etc...
	C. DISPENSARY/MATERNITY	01. Repair/Equipment.

GENERAL LEDGER	S U B S I D I A R Y L E D G E R	
5. COMMODITIES	A. SOCIAL AFFAIRS	01. Telephones 02. Electronic Stencil 03. Miniograph Electric 04. Typewriter Manual 05. Calculators 06. Air conditioners 07. Furniture 08. Safe 09. Garage tools
	B. HYDRAULIC SERVICE	01. Geological Logging System 02. Portable Water Testing Kit
	C. VILLAGE HEALTH CAMPAIGN	01. Posters, T-Shirts, Music etc..
	D. SCHL. HEALTH EDUC. CAMPAIGN	01. Visual Aids, Training Materials
	E. VILL. HEALTH ADULT LITERACY CAMPAIGN	01. Booklets, Visual Aids, Training Materials
	F. PROJECT PR PHOTOGRAPHIC DOCUMENT	01. Photographic documentation
06. VEHICLES	A. 4 - WHEEL	01. 19 Place Station Wagon 02. Pick ups 03. 4 WD Pick ups
	B. MOTOR CYCLES	01. Motor cycles
	C. CONTINGENCY	01. Contingency

## GENERAL LEDGER

## S U B S I D I A R Y L E D G E R

LOCAL SALARIES	A. BILINGUAL SECRETARY	01. Bilingual Secretary
	B. CHIEF ACCOUNTANT	01. Chief Accountant
	C. ACCOUNTANT	01. Accountant
	D. WAREHOUSE GUARDS	01. Warehouse Guards
	E. BOOKKEEPER	01. Bookkeeper
	F. DRIVERS	01. Drivers
	G. MECHANICS	01. Mechanics
	H. MASONS	01. Masons
	I. CARPENTERS	01. Carpenters
	J. IRON WORKERS	01. Iron Workers
	K. ASSISTANT MASON	01. Assistant Mason
08. OPERATIONS	A. OFFICE SUPPLIES	01. Office Supplies
	B. OFFICE RENT	01. Office Rent
	C. OFFICE UTILITIES	01. Office Utilities
	D. TELEPHONE	01. Telephone
	E. VEHICLE MAINTENANCE	01. Vehicle Maintenance
	F. VEHICLE SPARE PARTS	01. Vehicle Spare Parts
	G. CONTINGENCY	01. Contingency

GENERAL LEDGER

S U B S I D I A R Y L E D G E R

9. ALTERNATE WATER SYSTEM

<p>A. GRAVITY (10 SYSTEMS)</p>	<p>01. Concrete Spring Box 2 m3                  02. Concrete Reservoir 9 m3                  03. PVC Pipe 2 Km                  04. Valves/Fittings                  05. Contingency</p>
<p>B. ROOF CATCHMENT (20 COMMUNITY SYSTEMS)</p>	<p>01. Concrete Reservoir 15 m3                  02. Gutters/down pipe                  03. Spigots and Valves                  04. Contingency</p>
<p>C. ROOF CATCHMENT (50 SMALL SYSTEMS)</p>	<p>01. Concrete Reservoir 6 m3                  02. Gutters/down pipe                  03. Spigots and Valves                  04. Contingency</p>
<p>D. INFILTRATION GALLERIES (50 SYSTEMS)</p>	<p>01. Concrete Culverts                  02. Concrete Apron                  03. Hand pump/pipe                  04. Contingency                  05. Special Equipments</p>

10. EVALUATION

<p>A. SALARY/PER DIEM</p>	<p>01. Salary/Per diem</p>
<p>B. PER DIEM GOT STAFF</p>	<p>01. Per diem GOT Staff</p>
<p>C. AIRFARE</p>	<p>01. Airfare</p>
<p>D. UP-COUNTRY FUEL</p>	<p>01. Up-Country Fuel</p>
<p>E. TRANSLATION SERVICE</p>	<p>01. Translation Service</p>
<p>F. CONTINGENCY</p>	<p>01. Contingency</p>

11. CONTINGENCY/ INFLATION

<p>A. CONTINGENCY</p>	<p>01. Contingency</p>
<p>B. INFLATION</p>	<p>01. Inflation</p>
<p>C. FINANCIAL CHARGES</p>	<p>01. Bank Charges etc...</p>

GENERAL LEDGER	S U B S I D I A R Y L E D G E R	
. ADVANCES	A. ADVANCES	01. Advances
. CASH IN BANKS	A. CASH IN BANKS	01. Cash in Banks
. PETTY CASH	A. PETTY CASH	01. Petty Cash
. ACCRUALS	A. ACCRUALS	01. Accruals
. GRANT	A. GRANT	01. Grant



## The Cash Book

Apart from the usual columns for date, cheque number, registration numbers and the amount paid, the cash book has columns for each of the expenditure heads in the project.

The purpose of this format is two fold :

- 1) The debit and credit columns of the amount can provide self balancing. The difference between the debit (amount received from USAID) and the credit (payments for different expenditure heads) represents the cash balance or overdrawn (if credit exceeds debit) at any particular time the balance is extracted.
- 2) Secondly, the credit column, which represents the amount paid is further extended to indicate the main budget heading for which the payment was made. The total of the credit column therefore should agree with the sum total of all other columns for which payments were made.

At the end of every month, a summary journal is raised debiting each of these expenditure heads in the General Ledger and Crediting the Cash folio, in the General Ledger. A second journal will be raised, debiting the subsidiary ledgers and crediting a memorandum control account. This memorandum control account, is only to ensure that postings to the subsidiary ledgers are correctly done. It does not form part of the double entry system of the General Ledger.

The Cash book has columns for the date of the transactions, the number of the cheque with which the transaction was paid and the voucher number. The payee 's name would be recorded under particulars and the code column is for expenditure under the sub-ledgerclassification (coding) (see annex 1).

---

JOURNAL VOUCHER

---

CODE	DR	CR

---

Being :

---

Prepared by :

Date

Approved by :

Date

---

Journal Voucher

Postings to the General Ledger or the Subsidiary Ledgers are only from the Journal Vouchers. All journal vouchers should contain appropriate narration and be approved by the Chief Accountant before being posted. Journal vouchers must be serially numbered and approved by the National Coordinator.

BANK PAYMENT POSTING SLIP

		Reg. N° .....
Date .....		
Supplier's name .....		
Invoice amount .....		
		Cheque N° .....
<u>POSTINGS :</u>		
General Ledger :	<u>A/C N°</u>	<u>Amount</u>
	DR	
	CR	
Sub - Ledger :		
	DR	
	CR	

### Bank Payment Posting Slip

The purpose of the Bank Payment Posting Slip is principally to ensure that the correct expenditure heads in the cash book are debited, each time any payment is made. It should bear the registration number of the invoice.

At the time of payment of any expenditure, this voucher would be written up indicating particularly the General Ledger and the Sub Ledger to be debited.

This approach serves the purpose of an additional check by the signatories to the cheques that correct account heads have been debited with the amount being paid.

5/1

ADVANCE REQUISITION FORM

---

Name .....

Date .....

Address .....

Location of request .....

Amount requested.....

Purpose of the advance .....  
.....  
.....

Signature of requester .....

Amount approved .....

Approval by ..... Date .....

Signature .....

11

Advance Requisition Form

This form is primarily to control the purposes for which advances could be granted to staff members and to ensure that all such advances are approved by management.

If for any reason, a staff member requires an advance to carry out an official assignment, an advance requisition form must be completed. The form indicates the purpose of the advance, the estimated amount and the amount approved.

ADVANCE VOUCHER

Date .....

Name .....

Reason for Advance .....

Expected date of Settlement .....

Amount received .....

Signature .....

ANALYSIS OF EXPENDITURE

Nature of expenditure

A/C. Code

Amount

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10


Total expenditure

Amount (due)/refundable

Signature of staff .....

Date .....

Approved by : Signature .....

Date .....

## Advance Voucher

Advances, when paid, should be debited to a Special advances account in the General Ledger to enable management keep track of such payment. Staff members are expected to account for these advances on a Special voucher which has a dual purpose as a voucher and as a document with which the advance is accounted for. The top part serves as an acknowledgement by the receiver who signs for the amount so received. The bottom part is for the receiver to account for the advance stating separately, the different items of expenditure incurred with the advance. With the relevant supporting vouchers attached, the voucher is submitted for the National Coordinators' approval and then sent to the Chief Accountant for posting.

The column headed "A/C Code" is for the Chief Accountant to insert the Ledger Codes of each of the expenditure heads to aid the postings clerk.

On settlement of the advance received, a receipt will be issued to the staff member who returns a cash balance.

BANK RECONCILIATION SHEET

FCFA

Balance per Bank Statement

xxxxxxx

Items not recorded by the Bank :

- 1
- 2
- 3
- 4
- 5

Items not recorded by Project

- 1
- 2
- 3
- 4
- 5

Balance per Cash Book

xxxxxxx

Prepared by ..... Date .....

Reviewed by ..... Date .....

Bank Reconciliation Sheet

At the end of every month, the Chief Accountant must carry out a reconciliation of the bank balance as per the cash book and the bank statement. All possible reconciling items such as bank charges, which may not have been communicated by the bank but already debited on the bank statement; cheques issued to suppliers but not yet presented for payment etc... should be recorded in order for the cash book to agree with the bank position.

The purpose of this reconciliation is for the project to be able to know the amount available in the bank for future spending.

It must be signed by the preparer and approved by the National Coordinator.

ANNEX 8

3 copies

Pre numbered

PURCHASE ORDER

Supplier .....

Date .....

PARTICULARS	UNITS	QTY	UNIT PRICE	VALUE	REMARKS
<u>USE OFFICIAL GOVERNMENT PURCHASE ORDER</u>					

Please supply to .....

the above listed materials as per your proforma invoice N° .....

of ....., not later than ..... 198.....

Signature .....

Date .....

Signature .....

Date .....

67

Local Purchase Order (LPO)

Purchases of materials must be preceded by an approved order. Approval must be obtained from the National Coordinator and Financial Controller at the Ministry of Plan. The local purchase order must be in triplicate.

LPO contains the name of the supplier and the details of the materials being ordered. It also contains the conditions of the order viz, delivery point (whether Atakpame or Dapaong) ; the latest date of delivery and reference to the suppliers pro forma invoice.

When signed, the first copy must be sent to the supplier and the second copy forwarded directly to the regional office for which the orders are meant , for their information and to ensure that when the goods are eventually supplied, they conform with the order.

The last copy is retained at the National Office.

INVOICE REGISTER

E RECEIVED	SUPPLIER	AMOUNT	REGISTRATION NUMBER	DATE PAID	REMARKS

Invoice Register

All suppliers invoices must be stamped and numbered immediately upon receipt by the National Office. They should thereafter be recorded in the invoice register as a control of all invoices received. When the invoices are paid, the date of payment should be recorded.

GOODS RECEIVED NOTE

SUPPLIER : .....  
.....  
.....

LPO N° .....  
Date of order .....  
Delivery note N° .....  
Date of Receipt .....

Carrier .....

DESCRIPTION	UNIT	QUANTITY

Remarks :

RECEIVED	CHECKED	RECORDED
By :  Date .....	by :  Date .....	by :  Date .....

### Goods Received Notes

The goods received note is the document with which the regional offices acknowledge receipt of goods in the stores. It contains places for the local purchase order number and the date of issue, the supplier's delivery note number and date of receipt and the name or particulars of the carrier.

The document should also be used to acknowledge receipt of transfers between the regional offices or from the National Office, in which cases, the places for the LPO and the delivery note, will contain reference to the transfer documents.

The goods received note must be signed by the storekeeper and the Regional Coordinator as an evidence of receipt and by the posting clerk as an evidence of posting to the inventory cards.

It should be pre-numbered in duplicate. With every receipt of goods, the original copy will be forwarded to the National Office as a direct confirmation of receipt before payment is made. The second copy would be used by the storekeeper to up-date the inventory cards.

The distribution is exactly the same for Inter-Regional Office transfers and dispatches from the National Office.

STORES REQUISITION

Prefecture.....

Village .....

Project Name .....

Project N° .....

Date .....

Please deliver to the above named project, not later than ....(date).....  
the following materials :

Materials

Quantity

-----  
Engineer's name and  
signature

-----  
Regional Technical  
Supervisor's name  
and signature

-----  
Regional Coordinator's  
approval

## Stores Requisition

Before any material could be issued to any project, the Supervisor/Engineer in charge of the project must formally request for such issue from the Regional Coordinator in charge of the regional inventory.

This procedure has a double control that all stores issues are preceded by a requisition based on need, and by an approval based on the realisation of such need. By this approach the engineer is made to accept the responsibility for the issue of the materials for the purposes stated on the requisition form.

This form, separately printed for each region, should be in triplicate with one copy retained by the storekeeper, a second copy accompany the goods with the stores delivery note and the third copy retained by the Engineer.

The form contains the name of the Prefecture, the village, the project name and number. It also contains the column for the description of the materials being requested and the quantities. It should be signed by the Engineer and approved by the Regional Coordinator before delivery and the Regional Technical Supervisor.

STORES DELIVERY NOTE

Prefecture .....  
Village .....  
Projet Description  
Projet number .....  
Date of Stores Requisition .....  
Date of delivery .....  
Carrier .....  
N° of vehicle .....

	DESCRIPTION	QTY	VALUE	OBSERVATION

\_\_\_\_\_  
Storekeeper

\_\_\_\_\_  
Regional Coordinator

\_\_\_\_\_  
Received by

STORES DELIVERY NOTE

(Regional)

For every issue of inventory, a stores delivery note must be raised. The stores delivery note records the issue of materials out of the stores at the regional offices. It contains the name of the prefecture in which the project is located; the village, the name and number of the project and reference to the stores requisition number and date.

All stores delivery notes must be approved by the regional coordinator and signed by the receiver of the materials as an acknowledgement of receipt of the materials recorded on it.

This form should be pre-printed in three copies and be distributed thus :

- First copy : To accompany the materials to the village
- Second copy : To be used in up-dating the micro-project follow-up card and kept in the project file.
- Third copy : The book copy with which the store keeper updates his records.

INVENTORY RECORD CARD

Regional Office .....

Name .....

Supplier .....

Unit .....

Reorder Level .....

Last Purchase Price ....

DATE	GRN/SDN N°	PARTICULARS	RECEIPT (QTY)	ISSUES (QTY)	BALANCE (QTY)	UNIT PRICE COST

## Inventory Card

There must be an inventory record card for each inventory item. All inventory movements must be entered immediately on the cards, so that physical inventory will always agree with the theoretical inventory.

The following data appear on the inventory cards :

- The name of Regional Office
- A description of the inventory item
- The name of the principal supplier
- The unit of measurement of inventory
- The number of micro-project
- The minimum reorder level to be determined by management  
(to avoid inventory shortage)
- Columns for receipts deliveries and balance of inventory on hand
- Dates of receipts and deliveries
- Reference to the Goods Receipt Note (GRN) and store Delivery Note (SDN).

(2 copies)

INVENTORY CARDS(At the village level)

Region .....

Prefecture .....

Village .....

Inventory name .....

Unit of issue .....

DATE	REF	RECEIVERS NAME	SIGNATURE	RECEIPT	ISSUES	BALANCE

INVENTORY CARDS

(At the village level)

The inventory cards at the village store is to record the receipt of materials from the regional office and the issue of the materials to each project. One inventory card should be opened for each inventory item.

The card contains provision for the name of the particular inventory, the unit or denomination in which the inventory is held, the region, prefecture and the village where the store is located.

It also contains columns for the date of receipt or issue ; reference to the document of receipt ; name and signature of the receiver of issued items and a balance column to know the quantity of the item left in the store.

For materials issue, the reference column should record the project number for which the materials were issued.

- 2 copies - For the village store
- For the village supervisor.

INVENTORY CONTROL - EVERY TWO MONTHS

	<u>FCFA</u>
Opening inventory ( 1.1.84 )	xxxxx (physical)
Add :	
Acquisitions for the quarter	
(per General Ledger)	xxxxx
	-----
	xxxxx
Less :	
Utilisations per costed movements summary	xxxxx
	-----
Closing inventory ( 28. 2. 84 )	zzzzz
Physical count ( 28. 2. 84 )	zzzzz
Difference	-----
	ooooo
	-----
	-----

Remarks :

Prepared by : ..... Date .....

67

## Inventory Control

This form is designed to provide a book inventory figure to be compared with results of the physical count. The reason for this exercise is to determine the reasonableness of the physical inventory.

The total cost of inventory purchases for the period is added to the value of the opening inventory at the beginning of the period , and the usage for the period (valued at cost) is deducted from that total giving a book inventory figure. Any significant difference must be investigated and explained. Items which are considered consumables (low value) must not be counted as inventory and excluded from movements.

INVENTORY TAKING SHEET

Store location .....

Date of count .....

INVENTORY		Physical Count Qty	Inventory Card Qty	Difference + (-) Qty	OBSERVATIONS

The Regional Coordinator/  
 Chief Accountant /  
 Stock Taker

Store keeper

## INVENTORY TAKING SHEET

This form is to be used during every physical inventory check. The regional coordinators must carry out a monthly check of the physically existing inventory in their respective regional offices and explain variances before sending the results of the count to the National Office. In addition, the Chief Accountant should also conduct spot checks on the stores from time to time.

The physical inventory figure as indicated on this form by the Regional Coordinator would be used by the Chief Accountant for the closing stock valuation report on the stock control form.

The form contains the location of the store (Atakpane or Dapaong) the date of the check and columns for the items, the unit of recording, the physical quantity, the inventory card figures and the difference (if any) whether positive or negative. There is also the observations column which could be used to report, for example, if any of the counted items is in a bad state etc

The storekeeper and the checker must sign the form as a proof of their agreement with the information contained on the form.

A cut-off date must be selected prior to the inventory count and during the physical count, there must not be any movements of goods and all the inventory cards must have been updated with all movements prior to the cut-off date.

MICRO PROJECT FOLLOW-UP

Project Description .....

Date approved .....

Project number .....

Date of Commencement .....

Prefecture .....

Expected date of completion .....

Village .....

Actual completion date .....

Agent's name .....

Supervisor's name .....

QUANTITIES PER APPROVED BUDGET

STORES ITEM	UNIT	QUANTITY	UNIT COST	TOTAL COST
1.				
2.				
3.				
4.				

QUANTITIES DELIVERED

DATE	STORES DELIVERY Note N°	CEMENT	METAL SHEETS	ETC

Remarks :

## Micro-Project Follow-up

A Micro-Project follow-up card must be opened for every approved micro project. It must be registered at the National Office and then sent to the Regional Office for implementation. The follow-up card serves two main purposes :

Primarily, it serves as a record of the cost of each micro project and secondly to form a basis of comparison between the actual cost of the project and the budgeted cost.

Each card contains the name of the project, the project number, the prefecture, the village and the agents name. It also contains the date the project was approved, the date it was commenced, the expected date of completion and the actual completion date.

The top part of the card is to record the budgeted materials while the lower part is for the actual issues to the project stating the stores delivery note number with which the materials were issued. The portion for remarks is to record any information incidental to the particular project; for example, any reason for not completing the project on schedule etc...

On completion of the project, the follow up card would be filed up in the project file with other documents relating to the project and returned to the National Office after being signed by the Regional Coordinator.

This card should also be used for the Alternative Water System .

BUDGET APPRAISAL SCHEDULE

BUDGET LINE ITEMS	TOTAL BUDGET	A C T U A L			BALANCE	REMARKS
		PREVIOUS YEARS	THIS YEAR	TOTAL		

-----  
Chief Accountant

-----  
Date

-----  
National Coordinator

-----  
Date

## Budget Appraisal Schedule

The budget appraisal schedule is an attempt at providing an instrument with which to monitor the level of achievement of the total budget by the management. The total actual expenses is compared with the total budgeted expenses and the difference represents the balance available for the remaining life of the project.

Apart from showing to management the extent to which they have executed the program, it also shows the extent of work required to complete the whole project, according to budget.

This schedule should be prepared annually by the Chief Accountant for the National Coordinators approval with a copy sent to the USAID.

BUDGET REPORTING FORMAT

For the quarter ended ..... 198..

MAIN BUDGET ITEM : .....

SUB BUDGET ITEMS	BUDGET			ACTUAL		VARIANCE		REMARKS
	THIS YEAR	QUARTS. TO DATE	THIS QUART.	QUARTS TO DATE	THIS QUART.	QTS TO DATE	THIS QTR.	

Prepared by ..... Date , .....

70

## Budget Reporting Format

The purpose of the budget reporting format is to enable management monitor their achievement of the budget quarterly. It also serves as a control as it is capable of highlighting areas where the budgeted expenses have shown variances.

It contains columns for each budget line item; the budgeted expenses, the actual expenses and the variance. The inclusion of the budget for the year, is to be able to see at a glance the proportion of the quarters budget to the annual budget.

This document must be prepared promptly every quarter by the Chief Accountant for the National Coordinator. The timely preparation is very important if the document is to be used as a control for the next quarter's expenses.

All expense variances must be explained satisfactorily, quarterly.

ASSETS REGISTER

DATE PURCHASED	DESCRIPTION AND SERIAL NUMBER	REGISTER NUMBER	COST	N° OF G R N	LOCATION	REMARKS

## Assets Register

The purpose of the assets register is to establish a document wherein the details of all the assets purchased for the project can be recorded for control and identification purposes.

The register should be in book form and should have seven (7) columns as indicated in the schedule. This register should be kept at the National Office under the supervision and control of the Chief Accountant.

All assets should be given a serial number immediately they are purchased. This serial number and other details as contained in the form should be entered in the register immediately.

VEHICLES ALLOCATION CARD

Name/Description (of the vehicle).....

Serial N° .....

Date purchased .....

Registration N° .....

Region .....

Insurance Policy ....

NAME OF USER AND LOCATION	I S S U E		R E T U R N		OBSERVATION
	NAME/ SIGNATURE	DATE	NAME/ SIGNATURE	DATE	

## Vehicle Allocation Card

Apart from recording the particulars of assets in the Assets Register a vehicle allocation card should be opened for each vehicle purchased before being forwarded to the regional office. This card which is meant to be used as an acknowledgement by the person to whom the vehicle is eventually allocated contains the particulars of the vehicle and provision for signature at the time of issue and return. The column for observation could be used to record the state of the vehicle at the time of issue or return, or any other information considered relevant to the issue.

Each vehicle, whether allocated in Lomé or the Regional Office should have this card. Vehicles for the Regional Office will be accompanied by their cards, which should be updated by the Regional Accountant for each vehicle transfer.

Vehicles for this purpose include motor cars, motor cycles and bicycles that are distributed to staff for use on the project.



### Vehicles Control Sheet

The purpose of the vehicle control sheet is to control the usage and fuel consumption of project vehicles. Each vehicle should carry a vehicle control sheet which contains the particulars of the vehicle. Each time the driver collects petrol coupons, the speedometer reading should be recorded and checked for average consumption at every time he calls for replenishment.

Each driver would be required to justify the number of kilometers covered at the time of fuel replenishment and any unreasonable average fuel consumption should be investigated.

VEHICLE MAINTENANCE CARD

Make of vehicle .....  
Registration N° .....  
Date of purchase .....  
Name of Driver .....

DATE	JOB CARD N°	KM READING	NATURE OF REPAIRS	COST	NEXT MAINTENANCE DATE	OBSERVATION

## Vehicle Maintenance Card

The purpose of the vehicle maintenance card is to ensure that all the projects vehicles undergo periodic maintenance. Two vehicle maintenance cards should be opened for each vehicle at the time of its acquisition. One card will be kept by the holder of the vehicle while the second is retained at the workshop.

When a vehicle is acquired, the workshop supervisor completes the cards stating the next maintenance date of the vehicle which would either be based on a number of kilometers or a maximum period of time. Each time the vehicle is presented for maintenance, the card is updated, stating the date, the work sheet number (annex 23 ) the kilometer reading, the nature of repairs carried out, the cost (which would be obtained from the work sheet), the next date the vehicle should be presented for maintenance and any relevant observation.

With these cards, any vehicle not presented for maintenance would be detected and the person to whom it is allocated requested to do so.

VEHICLE MAINTENANCE WORK SHEET

REGIONAL OFFICE

Serial N° .....  
 Kilometer reading .....  
 Name of driver .....  
 Work to be done .....  
 .....  
 .....

N° .....  
 Date .....

ESTIMATE

MATERIALS	UNITS	QUANTITIES	UNIT PRICE	VALUE	OBSERVATION

ACTUAL UTILIZATION

MATERIALS	UNITS	QUANTITIES	UNIT PRICE	VALUE	OBSERVATIONS
TOTAL					

General observations

Regional Coordinator  
 Signature

Work sheet

The work sheet forms the document with which maintenance materials are requested from the store. The workshop Supervisor completes the sheet in duplicate stating the particulars of the vehicle for which the materials being requested will be used ; and a brief description of the repair work to be carried out.

The workshop Supervisor states the quantities of each material required, while the storekeeper inserts the unit price and the amount of each material issued.

The storekeeper keeps the original copy of the sheet, which will be attached to the stores delivery note for filing, while the second copy will be retained by the workshop Supervisor and used in updating the vehicle maintenance cards after it has been costed by the Regional Accountant.

The storkeeper's copies of these sheets could be sent weekly to the regional coordinator for periodic review.

CASH FLOW PROJECTIONS  
(6 MONTHS)

BUDGET LINE	KNOWN LIABILITIES	BUDGETED EXPENDITURE	TOTAL	J	F	M	A	M	J
TOTAL EXPENDITURE									
ENDING CASH BALANCE									
PLUS/(DEFICIT)									
FINANCING REQUIRED									

## Cash-Flow Projections Sheet

The cash-flow projections sheet is to be used for the establishment of future cash requirements. Prepared on a six-monthly period basis, the budgeted expenditure for the period is added to the outstanding liabilities to arrive at the total expenditure requirement for the six months.

This is then spread out monthly, on the basis of the exact payment dates of the expenditures. The total expenditure thus spread out on monthly basis is compared with the cash balance as per the bank reconciliation to determine the monthly cash requirement.



Annex 16

Micro-Project Follow-up

2 copies : 1 copy Micro-Project File  
1 copy Technical Supervisor

Annex 20

Vehicle Allocation Card

1 copy - Vehicle Allocation File

Annex 21

Vehicle Control Card

2 copies : 1 copy stays with the vehicle  
1 copy Vehicle Allocation file

Annex 22

Vehicle Maintenance Card

2 copies : 1 copy Driver of vehicle  
1 copy Maintenance Shop Supervisor

Annex 23

Maintenance Work Sheet

2 copies : 1 copy storekeeper  
1 copy Maintenance Shop Supervisor.

.....  
-----