

PN- AAL-689

14-509

Draft - January 1982

USER'S MANUAL
for
BASIC ACCOUNTING SYSTEM

Prepared For

U.S. Department of Agriculture
Office of International Cooperation and Development
DEVELOPMENT PROJECT MANAGEMENT CENTER

U.S. Agency for International Development
Bureau for Africa; and Office of Financial Management

January, 1982

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USER'S MANUAL
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The Basic Accounting System described in this manual was conceptualized by Mark Matthews, Financial Management Office, AID, and Merlyn Kettering, Development Project Management Center (DPMC), United States Department of Agriculture, Washington, D.C., for improving Financial Management of AID projects. The first draft was outlined by William O'Reilly, CPA, under contract with DPMC. Many people were consulted, among them several AID Missions controllers and their suggestions were taken into consideration. This latest version was written by John P. Raleigh, Christopher Ritzert and Justine Church. The translation into French was entrusted to Laurent Herve, OECD, Paris who brought his expertise to this effort.

PURPOSE

The purpose of this Accounting User's Manual is to assist host countries to establish and maintain adequate project accounting systems in accordance with USAID standards of accountability.

Specifically, the Manual is intended to provide (1) a guide for the establishment of minimum accounting procedures for host countries controlling AID funds for local currency costs under project grants; (2) a basis of reference for those charged with the responsibility of maintaining accounting records for a local cost component of a USAID project and who wish to evaluate their current accounting system to see if it meets minimum USAID standards.

Although the Manual is intended primarily for Implementing Agencies, it may also be used by contractors of Implementing Agencies whose accounting system's requirements are similar.

ACCOUNTING SYSTEM REQUIREMENTS

A Basic Accounting System consists of a series of operations relating to the recording, classifying, summarizing, and reporting of financial transactions, together with the procedures to prescribe the manner in which the operations will be performed. The accounting system is a tool used by project management to plan, control, and appraise operating Performance. For both the donor and the Implementing Agency, it is also the means through which compliance with fiscal requirements of the grant can be determined.

For every project, the accounting system must meet the following requirements:

(1) Accounting records should provide the information needed to adequately identify the commitments (encumbrances) and funds that are due (donor receivables), as well as receipts and expenditures of AID funds authorized for local costs of the project according to approved budget categories;

(2) Entries in the accounting records should refer to supporting documentation filed in such a way that it can be readily located;

(3) Accurate and current financial reporting information, including periodic bank reconciliation statements, should be provided;

(4) It should be possible for an auditor to readily trace each transaction from accounting reports through available records and back to source documents so that all funds expended can be accounted for to determine whether project expenditures have been valid;

(5) Internal controls must be established to assure integrity, accuracy, and usefulness of financial data.

The procedures discussed and illustrated in the Manual are not intended to be specifically applicable to any one project.

They are intended to be sufficiently flexible to serve as a general guide so that parts of this Manual, as applicable, might be adopted for projects as needed. Not all detailed accounting methods and procedures are prescribed in this Manual. For example, it does not prescribe the type of employment records to be maintained, nor supporting documentation for payroll expenditures. Such accounting records should be established pursuant to local project requirements. It is essential, however, that the system adopted by the Implementing Agency meet the same control and accountability principles for effective financial management as specified in this User's Manual.

Illustrations of typical forms that may be used for specific accounting purposes have been included. These are intended only as suggested examples. The exact rulings and sizes are not significant. They should be considered only as a basis for the development of a set of forms which provide for the specific needs in a particular project situation.

Objectives and Scope of the Proposed Systems

The purpose of the accounting control system to be installed or modified in Implementing Agencies is to correct deficiencies in the financial management practices relating to the accounting, controlling, and reporting on the use of AID funds. It may also accommodate other donor funds as well. The system will have the capacity to:

- (a) Provide accurate, complete and timely host country accounting information;
- (b) Strengthen internal controls preventing misuse and waste of donor-generated resources and ensure compliance with conditions of project agreements;
- (c) Provide a system of financial reporting that will assist USAID in monitoring project implementation, oversee host country Implementing Agency cash requirements, and periodically assess financial management.

Although any standard accounting system must be adapted to meet the specific needs of the organization using it, the core system described in the following sections is intended for those bilateral and regional organizations which coordinate, formulate and implement donor funded projects.

BASIS FOR ALL FINANCIAL MANAGEMENT: PROJECT AGREEMENT, SUBSEQUENT AMENDMENTS AND PROJECT IMPLEMENTATION LETTERS

The basis of the financial management of a project is defined in the Project Agreement. The letter contains the basic specifications and conditions required for reporting and managing AID resources. It also fixes the overall amount of the grant and allocates it accordingly to defined life of the project. However, the project agreement could be significantly altered through amendments. These mostly concern shifts in the project objectives.

It should be noted that the project agreement establishes the allocation of funds to broad budget categories which will be accounted for by the host country (local currency funds) and those accounted for directly by USAID.

A more detailed budget of the local currency funds is agreed upon annually and communicated in a Project Implementation Letter. Changes can be brought to the initial letter within the constraints of the original project grant.

ACCOUNTING BOOKS TO BE MAINTAINED

Accounting transactions for each project will be reflected in three accounting books: (1) a Donor Receivable Account, (2) an Encumbrance Journal, and (3) a Cash Receipts and Disbursements Control Ledger. Although a design of specific project accounting books may vary, the essential feature of any basic project accounting system should be to have a permanent, clear, and accurate record of available funds received, cash disbursed, and balances on hand and in the bank.

While the official amount of the project grant is expressed in dollars, project accounting records should be kept in local currency with the possible exception of the donor receivable account.

If the donor receivable account is expressed in US dollars, the dollar equivalent should be used in all the other accounting records. The method of adjusting for fluctuations in exchange rates should be agreed upon.

DONOR RECEIVABLE ACCOUNT

When the Project Agreement is approved that contains local currency, a Donor Receivable account should be created. The opening balance of this account should be the local currency equivalent of the amount authorized by the donor for "local cost." The balance of the receivable account should be decreased as funds are drawn from USAID. The transaction recorded upon receipt of the Project Agreement is as follows:

- . In the "Reference" column post the following statement:
"Signed Project Agreement."
- . In the "Amount" columns, post the total amount the Donor Project Agreement has budgeted for local costs.

Upon receipt of an advance check from USAID, a reduction is made in the Donor Receivable Account.

- . The amount of the advance posted to the Donor Receivable Account must agree with the amount posted simultaneously to the Cash Receipts and Disbursements Control Ledger as a cash receipt.
- . The closing balance in the Donor Receivable Account is entered on the monthly Reconciliation of Accounts reports.
- . The closing balance is used to plan the cash requirements for the remainder of the project and the fund request for the next quarter.

Project No. 47 812

Project Title: Irrigation

DONOR RECEIVABLE ACCOUNT

Date	Reference	Amount Authorized	Amount Received	Balance
1981 Dec. 1	Signed Project Agreement	195,000		195,000
9	Check No. 8759		52,000	143,000*

* Month end balance is entered in Reconciliation of Accounts, p. 47

ENCUMBRANCE JOURNAL

The purpose of the Encumbrance Journal is to establish an on-going record of all orders, contracts, or other commitments of funds against project budgets and ensure that a project is not over committed.

CASH RECEIPTS AND DISBURSEMENTS CONTROL LEDGER

The Cash Receipts and Disbursements Control Ledger contains a chronological listing of all deposits and checks issued, together with information on checks as to the date of issuance, name of the payee, and the budget category to be charged. The illustration on Page 10 contains the column headings used in establishing the Cash Receipts and Disbursements Control Ledger for the project illustrated in the Manual. The column headings are always based on the budget categories contained in the approved Project Agreement.

The Cash Receipts and Disbursements Control Ledger is designed to be used for writing and posting all checks including those for the payroll.

ACCOUNTING OPERATIONS

1. APPROVAL OF PROJECT AGREEMENT

The Project Agreement, which has a significant impact on the accounting system, contains the budget of local cost items to be paid by the Implementing Agency including specific categories such as personnel, travel, tools, fertilizer, etc., to be used for controlling project funds.

ENCUMBRANCE JOURNAL

PROJECT NO. 677-001

DATE	TRANSACTION	REFERENCE	PERSONNEL		MATERIALS		EQUIPMENT		LOAN FUND		TRAINING		TRAVEL		TOTAL		
			AMOUNT	BALANCE	AMOUNT	BALANCE	AMOUNT	BALANCE	AMOUNT	BALANCE	AMOUNT	BALANCE	AMOUNT	BALANCE	AMOUNT	BALANCE	
15	Project Implementation	67700101		42000		20500		35000		35500		15000					45800
15	Purchase Order	1001						2000		24500						2000	43800
15	Budget Change										(4000)			8000			
15	Purchase Order	1002			1500		20500									1500	41500
17	Travel Authorization	401											700	3300	700		40800
18	Leasing Contract	20031									3000		1200		3800		44800
28	Leasing Equip Co	77-12-7						(800)		8700					(800)		44000
28	Travel Expenses	Polina											250	3050	250		44250
	TOTALS		0	42000	1500	20500		1200	54900	0	30000	8000	7200	350	3050	7450	49550

* In thousand CFA. This is only an example; usually the exact amount is recorded.

** Budget category "Travel" was established for the amount of 4 millions CFA by Project Implementation Letter (PIL) 001. The amount was transferred from the budget category "Training".

Purpose:

- (a) To establish a contractual agreement between USAID and the host country.
- (b) Provide a detailed budget of authorized expenditures. (The budget may be included in the Project Annex or a subsequent Implementation Letter.)

Procedure:

- (a) Obtain authorization and approval for Implementing Agency to establish separate project bank account. A separate bank account is required before the check can be issued.
- (b) Assure compliance with grant terms and conditions for approved accounting system.

Example of Approved Project Agreement Budget.

<u>Budget Category</u>	<u>Amount</u>
Personnel	\$ 42,000
Materials	22,000
Irrigation Equipment	86,000
Loan Fund	30,000
Training	15,000
	<u>\$195,000</u>

2. ESTABLISH SEPARATE PROJECT ACCOUNTING BOOKS AND RECORDS

Purpose:

- (a) To provide accountability over resources.
- (b) To evaluate performance.

Procedures:

- (a) Establish a separate bank account for each project.
- (b) Establish and maintain the following separate accounting books for each project:
 - . Donor Receivable Account
 - . Encumbrance Journal
 - . Cash Receipts and Disbursements Control Ledger
- (c) Create column headings in the following books based on the budget categories established annually in a Project Implementation Letter (PIL):
 - . Encumbrance Journal (includes amounts)
 - . Cash Receipts and Disbursements Control Ledger

3. RECORD APPROVAL OF PROJECT AGREEMENT

Purpose:

To document authorization and approval of Implementing Agency to incur expenditures.

Procedures:

- (a) Post the signed project agreement to the Donor Receivable Account including:
 - . Date
 - . References

- . Total amount authorized for local cost in local currency equivalent.
- (b) In the Encumbrance Journal post the date, the number of the project implementation letter, approved budget categories and amounts in local currency equivalent.
- (c) Post the allocated amounts to the expense categories in the Cash Receipts and Disbursement Control Ledger using the same column headings as the categories contained in the budget section of the letter accompanying the advance from USAID.

Example:

- (a) The Project Agreement Budget on Page 10 shows an approved budget for \$195,000. Therefore, at this point USAID is obligated to the Implementing Agency for the full amount of the grant, i.e., \$195,000. This amount is recorded in the Donor Receivable Account as indicated on page 6.
- (b) The \$195,000 is also posted to the Encumbrance Journal by budget categories and in the total column. The budget categories must equal the total column.

4. REQUEST USAID CASH ADVANCE

Purpose:

To commence orderly implementation of the project.

Procedures:

Upon receipt of the executed Project Agreement and

assurance that conditions precedent to first disbursement have been satisfied, a request for funds by budget category should be initiated to obtain a cash advance from USAID based on immediate disbursement needs. The time period covered by the cash advance may vary, but it would normally be three months or less as based on the following type of analysis which should be attached to the Request for Advance:

Example for First Period

<u>Estimated Disbursements</u>	<u>PIL Annual Budget</u>	<u>Estimated Disbursements Next Period</u>	<u>Ending Balance</u>
Personnel	42,000	10,000	32,000
Materials	22,000	8,000	14,000
Irrigation Equip.	86,000	20,000	66,000
Loan Fund	30,000	11,000	19,000
Training	15,000	3,000	12,000
Subtotal	195,000	<u>52,000</u>	143,000
Plus Reserve		<u>8,000</u>	
Requested Balance		<u>60,000</u> -----	

Example for Second Period and Subsequent Periods

<u>Estimated Disbursements</u>	<u>PIL Annual Budget</u>	<u>Accumulated Disbursements</u>	<u>Estimated Disbursements</u>	<u>Ending Balance</u>
Personnel	42,000	10,000	13,000	19,000
Materials	22,000	8,000	9,000	8,000
Irrigation Equip.	86,000	19,500	25,000	41,500
Loan Fund	30,000	11,000	14,500	4,500
Training	15,000	2,500	3,500	9,000
Subtotal	195,000	51,000	<u>65,000</u>	79,000
Cash on Hand			<u>9,000</u>	
TOTAL			<u>56,000</u>	
Plus Reserve			5,000	
Advance Requested			<u>61,000</u> -----	

Example:

Memorandum to Request Cash Advance

In accordance with the requirements of Project Agreement No. XXX-XXX, we wish to request an advance of working capital for the period of (1 to 3 months). The required periodic reports are attached. The following is an analysis of our requirements for the said period.

5. RECEIPT OF USAID ADVANCE OF FUNDS

Purpose:

To provide and record the initial cash for the project.

Procedure:

- (a) Post the dollar amount of the U.S. Government check issued by USAID to the Donor Receivable Account. Subtract this amount from the previous balance of the Donor Receivable Account and indicate the remaining balance of USAID funds available under the local currency portion of the Project Agreement.
- (b) Local funds must be deposited in a separate bank account and the deposit slip returned to the accountant responsible for posting the Cash Receipts and Disbursements Control Ledger.
- (c) Post the deposit in local currency to the Cash Receipts and Disbursements Control Ledger. Indicate the date of posting, and the deposit slip references. Add the local currency deposit to the receipts column and carry the amount to advance and balance columns.
- (d) Establish and maintain a separate file for all bank deposit slips and maintain them in chronological sequence. This file will be maintained by the person responsible for preparing the bank reconciliation statement.

Disallowances:

The implementing organization will make periodic requests for replenishment of its cash advance from USAID by submission of expenditure reports (drawn up from detailed supporting documentation). If, upon review, certain expenditures can not be justified by supporting documentation, or are determined to be outside the specification of the project agreement, they will be disallowed and not reimbursed by USAID.

The reimbursement or advance replenishment will be the amount requested less the amount of any disallowed expenditures. The disallowances should be noted in a log to be kept by the host country DAF or budget section. The organization should work to a resolution of the discrepancy by either further clarification of the item with USAID or by making payment from another source of funds. If the implementing organization repays the account from other resources, the cash receipts and disbursement control ledger will show a receipt and will enter the credit to same budget category as the disputed item. If the project uses host country funds as working

capital, the disallowed expenditure simply is not reimbursed. A log should be kept as mentioned above and the encumbrances and disbursements will be permitted to exceed the project agreement amount by the amount of the disallowed items. In this case, the cumulative disallowances cannot exceed the working capital from other sources. The original working capital left at the end of the project will be reduced by the cumulative disallowances incurred throughout the life of the project.

6. ENCUMBRANCE OF FUNDS - ISSUING PURCHASE ORDERS, TRAVEL AUTHORIZATIONS, AND CONTRACTS

Purpose:

- (a) To provide written authorization and approval for purchases of goods and services, travel and other transactions requiring encumbrance of funds.
- (b) To assure availability of project funds.

Procedures:

The host country implementing agency will:

- (a) Prepare transaction documents:
 - . Purchase orders

- . Travel Authorizations
 - . Travel Advances
 - . Contracts
 - . Journal vouchers for encumbrance adjustments
- (b) Certify availability of funds
 - (c) Obtain authorized approvals
 - (d) Issue the purchase order or other relevant document
 - (e) Post Encumbrance Journal
 - (f) File one copy of (d) in permanent journal file and one in open encumbrance support file

Illustrated Example (See Encumbrance Journal Page 9)

- (1) On December 15, 1981, a purchase order is issued in the amount of \$2,000 for the irrigation equipment.

Posting: Purchase Order Number 1001 is posted to the Encumbrance Journal. The "Amount" column under "Equipment" indicates the encumbrance, and the "Balance" column indicates the remaining amount available to be encumbered.

- (2) On December 16, 1981, a purchase order is issued in the amount of \$1,500 for materials.

Posting: Purchase Order Number 1002 is posted to the Encumbrance Journal. The "Amount" column under "Materials" indicates the encumbrance, and the "Balance" column indicates the remaining amount available to be encumbered.

- (3) On December 17, 1981, a travel authorization is issued for \$700 to Mr. Z. Anderson.

Posting: Travel Authorization 401 is posted to the Encumbrance Journal. The "Amount" column under "Travel" indicates the encumbrance, and the "Balance" column indicates the remaining amount available to be encumbered.

- (4) On December 18, 1981, a contract for training is executed for \$3,800.

Posting: Contract Number 2001 in the amount of \$3,800 is entered in the Encumbrance Journal similar to the items above.

7. ADJUSTMENT TO ENCUMBRANCES

Purpose: To make adjustments to the Encumbrance

Journal for:

- (a) travel;
- (b) contracts; and
- (c) purchase orders.

Procedure:

- (a) For travel, disencumber the difference between the amount that had been encumbered by a travel authorization and the amount actually spent on the travel. The process requires two steps. The original travel advance was charged as an expense to the appropriate travel category. When the actual voucher is submitted the costs will be higher, lower or the same as the advance. If lower, the traveler will be required to reimburse the account and the receipt will affect a portion of the original travel advance. If higher, an additional check will be written to the traveler compensating him for the cost of his travel, (additional checks plus advance equal traveler's expenses). If the travel voucher equals the advance, no adjustment is required.

The total traveler costs including cost of transportation should be compared to the amount encumbered by the travel authorization to decide if an upward or downward encumbrance adjustment is required. A journal voucher or travel authorization amendment would serve as the supporting document.

- (b) For service contracts where the amount initially encumbered is greater than the amount actually expended, disencumber the unspent amount by making a negative entry in the Encumbrance Journal and indicating adjustment of service contract. A journal voucher would be one means of documenting the entry or perhaps a contract amendment.
- (c) For purchase orders where the cost of the goods received is less than that originally encumbered, disencumber the difference between the amount encumbered and the amount billed by entering a negative in the amount documented by an Encumbrance Journal Voucher or Purchase Order Amendment Journal and indicating adjustment of purchase order.

8. ESTABLISH OPEN PAYABLE FILE

Purpose:

To provide a centralized record of all goods and services that have been encumbered but not yet completely paid for.

Supporting Documentation:

The Open Payable File contains the following documents:

- (a) Purchase Orders
- (b) Contracts
- (c) Travel Authorizations
- (d) Journal Vouchers for adjustments to original purchase order amount
- (e) Amended Purchase Orders for changes and corrections in original terms. An amended Purchase Order for change in price would obviate the need for a Journal Voucher to authorize the price adjustment.
- (f) Receiving Reports
- (g) Summary sheet for partial payments

Procedures:

(a) All documents supporting entries in the Encumbrance Journal are filed chronologically in order to be easily referenced when supporting documentation is required.

(b) All documentation supporting unpaid invoices should be attached to the corresponding purchase order until the file is complete. The supporting documentation may include Purchase Orders, Delivery Slips, Invoices, and evidence of partial payment. The documents remain in the Open Payable File until payment has been approved. They are then removed and transferred to the accounting section where payment will be made and recorded.

9. RECEIVING REPORT OF GOODS AND SERVICES

Purpose:

To document acceptance of delivery of goods or performance of services, and assure validity of correct quantities and conditions of items.

Procedure:

- (a) Prepare a Receiving Report upon receipt of goods, indicating date, vendor, quantity, description, and condition of items.
- (b) For services, prepare a Memorandum of Performance of Services to indicate satisfactory acceptance of purchased services.
- (c) The transaction documents are forwarded to the accountant maintaining the Open Payable file (located in either the DAF or Accounting office). They are then attached to the

corresponding copy of the purchase order in the "open payable file" until the invoice is received and processed for payment.

10. PROCESSING PAYMENTS

Purpose:

To provide internal control over the authorization, approval and disbursements in payment of all claims and invoices, assuring that only properly authorized and correct payments are processed.

Procedure:

(a) Verification of Documents

Verify that goods and services invoiced match those actually received according to Receiving Reports and that those received correspond to those ordered. If the payment is for an amount different than the amount encumbered, an adjustment for the difference should be posted to the amount column of the Encumbrance Journal. If the actual payment is less than the amount originally encumbered, the adjustment should be reflected on a journal voucher and summarized at the end of the month and recorded in the Encumbrance Journal.

Since no prior approval is required for downward adjustments in encumbrances, a summary journal voucher for all such adjustments for the month is appropriate. However,

if the adjustment is upward in the encumbrance, then the same approvals required for the initial encumbrance document are needed for the adjusting journal voucher.

(b) Preparation of Payment Vouchers

Prior to any disbursement of funds, a voucher is prepared indicating the payee of the check, describing the services performed or goods received, the amount involved by budget category charged, and the approval of the Project Manager.

- (1) Vouchers are numbered consecutively, beginning each month with the number "one". The number of the month precedes the voucher number i.e., the fifth voucher in February is shown as 2-5.
- (2) Affix to the voucher the purchase order, receiving copy, and invoice or any other substantiating document.
- (3) No voucher is to be prepared without an indication by someone in authority that the item purchased was previously encumbered and was in fact received or that the services were in fact performed.

This is done by having the person responsible for accepting the goods complete a Receiving Report, or by having individual responsible for receiving services prepare a Memorandum of Performance of Service, upon receipt of the

specified goods or services. The approval may also be indicated by having the authorized person sign the invoice as approval for payment.

(c) Preparation of Checks

A check should be prepared and issued only when there is proper supporting documentation. The supporting documentation includes the payment voucher, corresponding encumbrance document, original copy of the approved invoice stamped "paid" and the receiving report. These documents are attached to the payment voucher and filed in check number sequence. All payments should be made by check; bank transfers are not allowed unless permitted in a Project Implementation Letter.

The Implementing Agency should devise a method (either photocopies, carbons or snap-out vouchers) of maintaining copies of checks used for making payments. The three copies are used as follows:

- (1) The original copy of the check is signed by the authorized officials of the Implementing Agency and serves as payment to the creditor.

(2) The second copy of the check, which is used to maintain numerical sequence of checks issued, should be stapled to the supporting documentation consisting of the purchase order, original copy of the invoice, voucher, (if used) and receiving report. This file should be maintained in check number sequence by month. Such a system provides the essential supporting information for the auditing of cash disbursements.

(3) The third copy should be filed alphabetically by vendor.

The format of the check voucher is illustrated on Page 30.

11. RECORD PAYMENTS

Purpose:

- (a) To systematically summarize financial data for monthly reports.
- (b) To provide an audit trail of all expenditures.
- (c) To have an accurate control over cash on hand.

Procedure

- (a) Post the transaction to the Cash Receipts and reference to the number of the encumbrance document.

- (b) Record liquidation of encumbrance in the Encumbrance Journal by checking (✓) the original amount posted and posting the check number of the liquidating disbursement. See page 9 (the Encumbrance Journal) for an illustration of this procedure. Any upward adjustments for increases in original encumbrances posted to the Encumbrance Journal from a Journal Voucher should also be checked (✓) when payment is made and should also cross-reference the check number.
- (c) Maintain payment file. For every payment there is a "payment package" consisting of a copy of the check with all the supporting documentation attached to it. It is essential that this "payment file" be maintained in check number sequence so that the records of the project may easily be audited at any time. The "payment package" and supporting documents provide the audit trail for all amounts recorded on the monthly financial report for the project.

Example:

Record the following payments:

1. December 28, 1981, paid \$1,200 to Quality Equipment Company for three units of equipment.
2. December 29, 1981, paid \$800 to Bell Training Company for technical services.

See Page 10 for illustration of the recorded payments in the Cash Receipts and Disbursements Control Ledger.

12. ADJUST BUDGET FOR APPROVED CHANGES

Purpose:

To maintain official up-to-date record of the authorized amount of project expenditures by budget category.

Procedure:

- (a) The Project Agreement, subsequent Project Implementation letters, or some stated policy indicate the amount of budget flexibility which may be exercised by the Implementing Agency without obtaining prior written authorization from USAID.
- (b) Adjust the budgeted amount recorded in the Encumbrance Journal with a separate entry.
- (c) Indicate budget changes on the monthly financial reports.

13. ESTABLISH A PETTY CASH FUND

Purpose:

To have a cash fund available for making payments in local currency whenever payment by check is not practical or possible.

Procedure:

- (a) The chief financial officer of the Implementing Agency must approve the establishment of a petty cash fund. The approval must be in writing and must name the custodian of the fund and the persons delegated the authority to approve petty cash vouchers.
- (b) Each Implementing Agency establishes an internal policy for the maximum amount which can be paid from petty cash. The policy will depend on the types and amounts of payments to be made in currency where it is not practical to prepare the documentation usually required for purchases.
- (c) Issue check to the custodian of the fund for the total amount of the fund. The payment to establish the petty cash fund is entered in the Cash Receipts and Disbursements Control Ledger.

Uses of Petty Cash Fund:

- (a) Any item covered by a purchase order is not purchased with petty cash funds unless the item is needed on an emergency basis or is not available through established purchasing channels.
- (b) When a cash payment is made from the petty cash fund, an interim receipt or other supporting documentation, is placed in the petty cash box. Therefore, the total of cash remaining in the box, plus the total amount of interim receipts or invoices therein, should equal the amount authorized in the fund at all times.
- (c) Normally, there should not be any purchases in excess of the authorized maximum amount. Approval for any expenditure over this amount must be obtained from the project director.
- (d) Each receipt must be supported by an invoice which shows the date of purchase, item purchased, and the cost. The reverse side of the receipt may be used to describe several items if such is the case. Attach each receipt to its proper invoice.
- (e) Where the receipt indicates "charge to", enter the expense account. "Approved by" should be signed

by the staff person responsible for the petty cash. "Received by" is signed by the person who actually spent the money or made the purchase.

- (f) Each interim receipt must be reconciled in amount, date, and item purchased with variances between cash advanced and item cost.

INTERIM RECEIPT	
AMOUNT \$ _____	NO. _____
RECEIVED OF PETTY CASH	
Date _____ 1981 _____	
FOR _____	
CHARGE TO _____	

APPROVED BY _____	RECEIVED BY _____

14. REPLENISH PETTY CASH FUND

Purpose:

To maintain an adequate balance in the petty cash fund to meet current needs.

Procedure:

- (a) Replenish fund on an imprest basis as needed.
As close to the end of the month as possible, prepare a payment voucher to summarize by budget category the petty cash vouchers which have been paid during the month.
- (b) A Petty Cash replenishment voucher equal to the month's expenditures is then prepared to bring the account up to its fixed amount. It is then processed through the budget section to encumber funds. The amount posted to the Encumbrance Journal by each budget category is based on actual expenditures made from petty cash.
- (c) A check, payable to the custodian of the fund, is drawn for the amount of the payment voucher. Cash from this check is put in the petty cash box to replenish the fund to its authorized amount. The reimbursement check is entered in the Cash Receipts and Disbursements Control Ledger and is charged to the cost categories

indicated in the petty cash vouchers.

- (d) The petty cash fund should be replenished as close to the end of accounting period as possible in order to include the valid expenditures in the period in which they occur.

15. PREPARE MONTHLY FINANCIAL REPORTS

Purpose:

Good financial procedures require that management be furnished with periodic detailed reports containing current information to accurately reflect the project's financial condition and program performance. The reports should be accurate and complete and, when necessary, should be accompanied by a narrative statement.

Project management reviews the reports to ensure that operations have been properly reflected. They also determine whether there is a proper balance between the costs incurred to date and the amount of work accomplished; as well as, whether the balance of funds and other resources remaining are commensurate with the amount of work yet to be accomplished.

Reports are the means by which the results of financial operations are summarized for the project management of the Implementing Agency and USAID. The following standards apply in the preparation of these reports:

- (a) Internal reports are developed to meet the needs of project management. This might include, though not be limited to, a report showing project budget vs. encumbrances or expenditures, and a reconciliation of accounts.
- (b) Reports should be accurate and timely.
- (c) Financial data in each report should be taken directly from accounting records and should be easily traceable from the report, through the system, to the source documents.

Sample Types of Reports Prepared:

- Status of Encumbrances. (Page 40)
- Status of Disbursements. (Page 42)
- Project Status Report. (Page 44)
- Reconciliation of Accounts. (Page 47)

Procedure:

- (a) Add totals of the footed columns in journals and ledgers.
- (b) Post summary totals from project journals and ledgers to monthly financial reports.
- (c) The person who prepares the report certifies that amounts reported are true and correct.

(d) The Chief Financial Officer of the Implementing Agency also certifies that the monthly financial report is true and correct to the best of his knowledge.

The data for the Status of Encumbrances report is obtained from the following sources:

<u>Data Element</u>	<u>Source</u>
Category	Description of budget category and amounts established in PIL.
Budget	Project Agreement or as amended in Project Implementation Letter or subsequent amendment
Previous Period Encumbrances	Encumbrance Journal
Cumulative Encumbrances	Total of previous period and current period columns of Encumbrance Journal
Unencumbered Balance	"Budget" less "Cumulative Encumbrances"

Project No. 47 812

Project Title: Irrigation

STATUS OF ENCUMBRANCES
as of December 31, 1981

CATEGORY	BUDGET	PREVIOUS PERIOD		CURRENT PERIOD		CUMULATIVE ENCUMBRANCES	UNENCUMBERED BALANCE
		ENCUMBRANCES		ENCUMBRANCES			
Personnel	42,000						42,000
Materials	22,000			1,500		1,500	20,500
Equipment	86,000			1,200		1,200	84,800
Loan Fund	30,000						30,000
Travel	4,000			950		950	3,050
Training	11,000			3,800		3,800	7,200
Total	195,000			7,450		7,450	187,550

Prepared By:

Approved By:

The data for the Status of Disbursements report is obtained from the following sources:

<u>Data Element</u>	<u>Source</u>
Category	Description of budget category and amounts established in PIL.
Budget	Project Agreement or as amended in Project Implementation Letter or subsequent amendment
Cumulative Encumbrances	Total of "Previous Period" and "Current Period" columns of Encumbrance Journal
Previous Period's Disbursements	Prior period's cumulative disbursements derived from the Cash Receipts and Disbursements Control Ledger
This period Disbursements	Foot total from Cash Receipts and Disbursements Control Ledger
Cumulative Disbursements	Add "Previous Period Disbursements" and "This Period Disbursements"
Unliquidated Encumbrances	"Cumulative Encumbrances" less "Cumulative Disbursements"

Project No. 47812

Project Title: Irrigation

STATUS OF DISBURSEMENTS
as of December 31, 1981

CATEGORY	BUDGET	CUMULATIVE ENCUMBRANCES		PREVIOUS PERIOD DISBURSEMENTS		THIS PERIOD DISBURSEMENTS		CUMULATIVE DISBURSEMENTS		UNLIQUIDATED ENCUMBRANCES	
Personnel	42,000										
Materials	22,000	1,500								1,500	
Equipment	86,000	1,200				1,200		1,200			
Loan Fund	30,000										
Travel	4,000	950				950		950			
Training	11,000	3,800				800		800		3,000	
Total	195,000	7,450				2,950¹		2,950¹		4,500	

Prepared By:

Approved By:

¹ Disbursements are off from the Cash Receipts and Disbursements Control Ledger by the sum of the Petty Cash.

The data for the Project Status Report is obtained from the following sources:

<u>Date Elements</u>	<u>Source</u>
Category	Description of budget category in project agreement or as amended
Cumulative Encumbrances	Encumbrance Journal
Cumulative Disbursements	Cash Receipts and Disbursements Control Ledger
Accruals	Analysis of "Open Payable File"
Cumulative Accrued Expenditures	Add "Cumulative Disbursements" and "Accruals"
Percent Budget Encumbered	"Cumulative Encumbrances" divided by "Budget"
Percent Budget Expended	"Cumulative Accrued Expenditures" divided by "Budget"

Project No. 47 812

Project Title: Irrigation

PROJECT STATUS REPORT
as of December 31, 1981

CATEGORY	BUDGET		CUMULATIVE ENCUMBRANCES		CUMULATIVE DISBURSEMENTS		ACCRUALS		CUMULATIVE ACCRUED EXPENDITURES		PERCENT % BUDGET ENCUMBERED	PERCENT % BUDGET EXPENDED
Personnel	42,000										0	0
Materials	22,000		1,500				900		900		7	4
Equipment	86,000		1,200		1,200				1,200		1	1
Loan Fund	30,000										0	0
Travel	4,000		950		950				950		24	24
Training	11,000		3,800		800				800		35	7
Total	195,000		7,450		2,950		900		4,050		4	2

Prepared By:

Approved By:

Disbursements are off from the Cash Receipts and Disbursements Control Ledger by the sum of the Petty Cash

The data for the Reconciliation of Accounts report is obtained from the following sources:

<u>Data Elements</u>	<u>Source</u>
Donor Receivable	Balance in Donor Receivable
Cash on Hand	Balance in checkbook plus petty cash fund
Disbursements	Foot column of current month disbursements in the Cash Receipts and Disbursements Control Ledger
Grant Amount	Total amount of "Local Project Cost" in the Project Agreement

Reconciliation of Accounts:

A Reconciliation of Account Statement for each project is prepared on a monthly basis and submitted to the USAID Mission Controller. This report presents information as to the status of the project funds originally made available, as well as data as to the amounts which have actually been received, the amounts expended, the unliquidated encumbrances which are treated as accruals, and the cash balance in the project bank account.

In the illustrated monthly report on Page 47 the Project Agreement is for a grant of \$195,000 which is converted to local currency. The total of cash advances received from USAID is \$52,000, which is the difference between the original amount of the grant, \$195,000, and the current stated balance in Donor Receivable of \$143,000. The disbursements to date as recorded in the Cash Receipts and Disbursements Control Ledger amount to \$3,150 (\$2,950 actual expenditures + \$200 advance to Petty Cash fund = \$3,150). The balance of cash on deposit in the project bank account is \$48,850.

You will note that the cash on hand plus petty cash (\$200.), plus the Donor Receivable, plus the disbursements (excluding the petty cash fund) always equals the amount of the original approved grant.

Project No. 47812

RECONCILIATION OF ACCOUNTS

Donor Receivable	143,000		Grant Amount	195,000	
Disbursements	2,950				
Cash on Hand	48,850				
Petty Cash	200				
Total	195,000		Total	195,000	

Prepared By: _____

Approved By: _____

16. PREPARE BANK RECONCILIATION STATEMENT

Purpose:

- (a) To maintain internal control and assure accuracy of financial reports and accounting journals and ledgers.
- (b) To provide a record for tracking lost checks.

Procedure:

The bank reconciliation statement should be prepared monthly by someone who has not been involved in maintaining the Cash Receipts and Disbursements Control Ledger nor in processing vouchers for payment.

When you are sure that the balance in the Cash Receipts and Disbursements Control Ledger is mathematically correct, you are ready to reconcile your records with the bank's. You will need the preceding month's reconciliation, copies of check vouchers (same information as Cash Receipts and Disbursements Control Ledger) or checkbook stubs, and the bank statement received from the bank. Then take these steps:

- (a) There will probably be some checks from the previous month that will have since cleared the bank. Check these off on the list of outstanding checks shown on the

preceding month's reconciliation, and in the first section of the current reconciliation indicate those that are still outstanding.

- (c) Check off against the Cash Receipts and Disbursements Control Ledger all cancelled checks drawn during the month being reconciled. Add the checks recorded but that have not yet cleared the bank to the list of outstanding checks on the reconciliation. (Disregard any checks that you may have written after the end of the month.)
- (c) Compare deposits listed on the bank statement with deposits entered on your Cash Receipts and Disbursements Control Ledger. List in the first section of the reconciliation any deposits recorded in your checkbooks or Cash Receipts and Disbursements Control Ledger during the month but not appearing on the bank statement. (This should only be for deposits made on the last day(s) of the month.)
- (d) If any errors in amounts are discovered in the preceding steps, list them in the second section of the reconciliation statement as adjustments to be added or deducted.

- (e) Examine the bank statement for service charges or other adjustments to your account and enter them in the section labeled "Bank Charges".
- (f) Carry out the additions and subtractions shown on the bank reconciliation. The adjusted balance per bank statement should equal the adjusted balance per your Cash Receipts and Disbursements Control Ledger.

Errors Made by the Bank

Occasionally, you may find that the bank has made a mistake in your account. The following types of errors can occur:

- * Deposit or check of another person posted to your account.
- * Your deposit or check posted to another account.
- * Deposit or check posted in the wrong amount.
- * Preceding month's balance incorrectly brought forward on your bank statement.
- * Addition or subtraction incorrectly carried out on the bank statement.

All errors should be reported to the bank at once. They must also be shown as adjustment items in the first section of your bank reconciliation. When the

next month's bank statement is received, make sure that any bank errors from the previous month have been corrected in the statement.

BANK RECONCILIATION			
as of			
December 31, 1981			
BALANCE PER BANK			<u>\$2,850.00</u>
Less: Outstanding Checks			
1. No. 107	12/27	\$104.16	
2. 108	12/28	795.00	
3. 109	12/29	82.90	
4.			
5.			
		(982.06)	
Add Deposits in Transit			
1. 12/30	+	<u>840.00</u>	
2.			
Reconciled Balance Per Bank			<u>2,707.94</u> -----
BALANCE PER BOOKS			<u>2,711.94</u>
Less: Bank Charges		(4.00)	
Reconciled Balance Per BOOKS			<u>2,707.94</u> -----

17. INTEREST EARNED ON AID GENERATED RESOURCES

Purpose:

To comply with AID's policy requiring the return of interest earned on grant funds advanced to an implementing organization.

Procedure:

- (a) After the monthly bank reconciliation is completed, interest earned during the period is a reconciling item to be added to the book balance contained in the Cash Receipts and Disbursement Control Ledger.
- (b) Add the interest earned to the Cash Receipts and Disbursement Control Ledger as a receipt and distribute to a non reportable, Miscellaneous or Interest Earned (budget type) category. The cash balance should also be increased accordingly.
- (c) A check should be drawn to the order of USAID and be entered in the Cash Receipts and Disbursement Control Ledger and distributed to the same miscellaneous or interest earned category reducing the category's activity to a net 0 for the period.
- (d) The check should be properly signed by the authorized personnel and forwarded to USAID.

DATA ELEMENTS IN BASIC ACCOUNTING

<u>Data Element</u>	<u>Project Agreement</u>	<u>Donor Receivable</u>	<u>Encumbrance Journal</u>	<u>Cash Receipts & Disb. Cl.</u>	<u>Monthly Reports</u>	<u>Status of Reconciliation</u>	<u>Bank Accounts</u>	<u>Reconciliation</u>	<u>Purchase Order</u>	<u>Travel Check</u>	<u>Auth. Receiving Report</u>	<u>Journal Voucher</u>
Project Number
Project Name
Date
Reference		.	.									
Amount - Grant							
<u>Authorized /Budget</u>							
<u>Received</u>								
<u>Disbursed</u>						
<u>Cash on hand</u>			.	.	.							
<u>Encumbered</u>		
<u>Unencumbered</u>												.
<u>Balance</u>					
<u>Cash advance</u>			.	.	.							
<u>Donor receivable</u>		.			.							
Payee				.				.				
Check Number				.				.				
Element/Budget Category
Address							.	.	.			
Name - Requestor							.	.				
<u>Approver</u>							
<u>Authorized sig.</u>	.							.				
Quantity						
Item Description						
Purpose of Travel							.	.				
Itinerary							.	.				
Mode of Transportation							.	.				
Purchase Order Number			.				.	.				
Bank Cash Balance							.	.				

APPENDIX II

INTERNAL CONTROL

The project management of each Implementing Agency is responsible for developing and implementing a system of internal control which will: (a) safeguard the assets of the project; (b) check the accuracy and reliability of accounting data; (c) promote operational efficiency; and (d) encourage adherence to prescribed managerial policies.

It is important for each Agency to observe the following fundamental requirements in establishing an effective system of internal control:

- * A clear-cut organizational plan which provides for definite placement of responsibility and for specific lines of responsibility.
- * Division of duties between authorization and record-keeping so that the activities of one employee act as a check on those of another.
- * Use of forms, documents, and procedures which facilitate control and provide for proper approvals.
- * Provision for testing for compliance with policies and procedures, particularly those relating to transactions reflected in the books and the reports.

The extent to which the above requirements may be expected to exist is related to the size of the project. The complete separation of functions is not feasible in an organization with

a small number of employees. Even in small organizations, however, a high degree of effective internal control may be obtained by the proper plan of organization and division of duties. For example, no individual should be completely responsible for initiating an order, receiving the goods and services, approving the payment, and also signing the check for the same transaction. If one person does have authority to approve an order and to approve the invoice, then another authorized official should sign the check.

APPENDIX III

APPLICATION OF ACCRUAL ACCOUNTING

The objective of accrual accounting is to recognize all substantial expenses or financial activity in the period in which it occurs. Specifically, goods or services received or performed but not paid for, would be considered an accrual as of a given reporting period. Actual disbursements plus accruals would present a status of project implementation that is more accurate than only disbursements.

Disbursements tend to lag behind the actual receipt of goods and performance of service. Since the accrual measures this lag, it provides useful project management information in assessing current conditions.

An easy way of calculating accruals is by analyzing the accounts payable file. Any encumbrance document with a corresponding receiving report would be considered an accrual.

The Project Status Report on Page 48 indicates an accrued cost for materials of \$900.00. This amount was determined by reviewing the Open Payable File. In the file supporting the December 16, 1981 purchase of \$1,500 in materials from the National Supply Company there is a Receiving Report showing that \$900 worth of materials had been received on December 20, 1981. This is the only accrual reported for the month of December 1981.

APPENDIX IV

PROPERTY RECORDS

Implementing Agencies are responsible for maintaining adequate control over property purchased. A property card record should be established for each item of equipment. The property record should contain the following information:

- * Description
- * Date acquired
- * Purchased or contributed
- * Cost
- * Property number
- * Location
- * Person responsible
- * Date of last inventory.

A physical inventory should be taken once a year to verify equipment balances.

APPENDIX V

ACCOUNTING FOR LOAN FUNDS OR REVOLVING CREDIT FUNDS

Loan funds or revolving credit funds are popular project design techniques to provide small amounts of credit to farmers or other Sahelian target groups. The establishment of such a fund will be considered a disbursement on the major or primary accounting system and the credit or loan fund will have its own system to be employed by the entity tracking the fund's utilization. Similar to any other request, the DAF would review a request for the establishment of the revolving credit fund for validity and availability of funds under the appropriate budget category. After encumbering the funds, the requesting document, with the required availability of funds approval, would be forwarded to the accounting section for review, check issuance and recording in the Cash Receipts and Disbursement Control Ledger.

The fund is now ready for opening and establishing its accounting records. The check is transmitted to the appropriate custodians of the fund or deposited directly into the fund's bank account. Upon deposit, the deposit slip would be the document from which the fund's accountant can open a cash account and a loan equity account. Assuming a \$500 fund, the entry would look as follows:

CASH

Increases	Decreases	Balance
500		500

LOAN EQUITY (Amount of funds)

Decreases	Increases	Balance
	500	500

The cash account should have a simple check register or other book that functions similar to the Cash Receipts and Disbursements Control Ledger.

As monies are released to parties requesting credit, cash is decreased and a loan receivable account is established. The loan receivable account should have subsidiary records for each individual who has received funds. Assuming two loans of 100 dollars and 50 dollars to Mr. X and Mr. Y respectively the accounts and subsidiary records would look as follows:

CASH

Increases	Decreases	Balance
500		500
	100	400
	50	350

LOAN EQUITY

Decreases	Increases	Balance
	500	500

LOAN RECEIVABLE

Increases	Decreases	Balance
100		100
50		150

MR. X

Loan or Interest	Repayments	Balance
100		100

MR. Y

Loan or Interest	Repayments	Balance
50		50

As time lapses interest will accrue. Some countries include the interest at the time of loan. In the case shown below, interest is recognized as being owed by the debtor to the loan fund at specific intervals and an interest receivable entry on the records is made and the loan equity is increased accordingly. The subsidiary loan records are adjusted to reflect the interest that has accrued.

CASH		
Increases	Decreases	Balance
500		500
	100	400
	50	350

LOAN EQUITY		
Decreases	Increases	Balance
	500	500
	15	515

LOAN RECEIVABLE		
Increases	Decreases	Balance
100		100
50		150

INTEREST RECEIVABLE		
Increases	Decreases	Balance
10		10
5		15

MR. X		
Loan or Interest	Repayments	Balance
100		100
10		110

MR. Y		
Loan or Interest	Repayments	Balance
50		50
5		55

When the recipient of the loan makes payment, the action results in an increase in cash and a decrease in the loan and/or interest receivable and subsidiary debtor receivable. The subsidiary loan record for the individual who made payment is adjusted accordingly. Assume that Mr. X pays his loan plus interest in full.

CASH

Increases	Decreases	Balance
500		500
	100	400
	50	350
110		460

LOAN EQUITY

Decreases	Increases	Balance
	500	500
	15	515

LOAN RECEIVABLE

Increases	Decreases	Balance
100		100
50		150
	100	50

INTEREST RECEIVABLE

Increases	Decreases	Balance
10		10
5		15
	10	5

MR. X

Loan or Interest	Repayments	Balance
100		100
10		110
	110	

If an outstanding loan is deemed uncollectable and it is determined to write it off as a bad loan or debt the loan and interest receivable is decreased and the loan equity is correspondingly decreased. The subsidiary loan record should be placed in a delinquent or uncollectable folder and a running list of bad accounts should be maintained permanently. Assuming Mr. Y's loan is deemed uncollectable, the following transaction results.

CASH

Increases	Decreases	Balance
500	100	500
	50	400
		350
110		460

LOAN EQUITY

Decreases	Increases	Balance
	500	500
	15	515
55		460

LOAN RECEIVABLE

Increases	Decreases	Balance
100		100
50		150
	100	50
	50	- 0 -

INTEREST RECEIVABLE

Increases	Decreases	Balance
10		10
5		15
	10	5
	5	- 0 -

MR. Y

Loan or Interest	Repayments	Balance
50		50
5		55

_____ move to uncollectable file

It should be observed that the total of the balances of the cash, loan receivable and interest receivable always equals the loan equity balance. Additionally, the sum of the non-delinquent subsidiary loan records should equal or tie into the master loan and interest receivable accounts.

APPENDIX VI

BRANCH ACCOUNTING FOR MULTIPLE STATIONS

Many projects can not operate with one central disbursement authority handling all the receipts and expenditures of funds. It is necessary, in those cases, to provide some working capital to a variety of substations or branches such as medical clinics or pilot farms.

These operating funds, sufficient to cover expenses that would be most efficiently made on site, may be advanced to the substation by the central project office and may be replenished periodically upon presentation of allowable receipts or other supporting documentation to the central project office. Unlike a petty cash account, however, the central office may advance funds to be encumbered and disbursed within specified budget categories, the substation being responsible for the accounting. The subsidiary accounting station would keep the same kinds of books as the central office: an Encumbrance Journal and a Cash Receipts and Disbursements Control Ledger.

When an advance of funds is made to the substation the transaction appears in the central office's books as an encumbrance under a subsidiary category and a disbursement in the Cash Receipts and Disbursements Control Ledger under the same category. When the branch office presents its encumbrance and expenditure summary documents detailing its activities, the sum of encumbrances and disbursements, by budget category can be consolidated into one report,

if required. The subsidiary category on the central station's books may be eliminated for its own consolidated reporting purposes.

The substation records the advance as a cash receipt. It records its encumbrances in its own Encumbrance Journal and disbursements in its Cash Receipts and Disbursement Control Ledger just as the central office does, liquidating encumbrances when they are paid. Documentation should be kept on file to justify every encumbrance and expenditure. Reporting should follow guidelines provided by the parent or central organization to enhance the consolidated reporting if required. A release of 50,000 CFA to the subsidiary project site would look as follows:

Sample Forms
and
Basic Accounting System-Data Flow

PURCHASE REQUISITION / ORDER

<p>NAME OF ORGANIZATION ADDRESS PURCHASE REQUISITION / ORDER</p>				
TO ADDRESS CITY		DATE MONTH / DAY / YEAR ORDER No. _____		
SHIP TO ADDRESS CITY				
QUANTITY		DESCRIPTION	UNIT PRICE	AMOUNT
ORDERED	RECEIVED			
SIGNATURE _____ REQUESTED BY		SIGNATURE _____ APPROVED		
<input type="checkbox"/> RECEIVING REPORT COPY		SIGNATURE _____ FINANCIAL OFFICER		

NAME OF ORGANIZATION

AUTORISATION DE VOYAGE OFFICIEL - TRAVEL AUTHORISATION

Nom et prénom / Name and first name, Matricule / Register No., Grade / Rank

Division ou Direction ou Département / Division or Directorate or Department, N° du poste Tél. / Office tel ext.

Motifs du voyage / Purpose of mission

Lieu de travail / First place where work is to be carried out, le (date) / (date), à (heure) / at (time), durée probable de la mission / estimated duration

Table with columns: ITINÉRAIRE - ITINERARY (DE - FROM, A - TO), MOYENS DE TRANSPORT - MEANS OF TRANSPORT, CLASSE - CLASS, DÉPART - DEPARTURE (DATE, HEURE - TIME)

a. Chèques à recevoir / Notes reservation, b. Le voyageur a droit / s'il n'a pas droit / à une réduction de / (pays) N° de la carte / (country) No. of card

Nationalité / Nationality, Le voyageur a-t-il les visas requis? / Has traveller necessary visas?

Autres dépenses / autres que voyage et per diem / other than travel and per diem

Avances demandées / avances requested: sur per diem / as per diem, devises / currencies, cash or T.C., sur émoluments / as emoluments, autres/autres / others

Justification budgétaire / Budget posting

Les déplacements et ces dépenses sont certifiés nécessaires / Travel and expenditure certified necessary, Date

CHEF DE DIVISION / Chief of Division, DIRECTEUR / Director, Secrétaire Général Adjoint ou Suppléant / Deputy or Assistant Secretary General

Copie reçue le / Copy received, Mission approuvée par le Directeur Général Exécutif / Travel approved by the Executive Director General

CONTROLEUR FINANCIER / FINANCIAL CONTROLLER

Remarques particulières / Particular comments

OFFICE NATIONAL
DES CEREALES

BORDEREAU DE RECEPTION N° 008172

CENTRE DE

NATURE DU PRODUIT

POIDS NET PAR SAC Kg

Nombre de sacs	Poids brut Kg	Poids Net Kg	P. U.	Valeur

Adresse complète du Fournisseur

....., le 19.....

Visa du Contrôleur

Signature

La Réceptionnaire
Signature

NAME OF ORGANIZATION

BUDGET EXERCICE 19

N° 28

MANDAT DE PAYEMENT

PROJET

En vertu des crédits ouverts au titre du chapitre désigné ci-contre l'ordonnateur soussigné, mandats sur la caisse

la créance détaillée ci-après :

Ordonnateur ..	
Mois et exercice d'émission	
Exercice d'origine ..	
N° du bordereau d'émission	
N° du mandat	

OBJET DE LA DEPENSE :

CHAP. ET ART.	SOMMES

DESIGNATION DU CREANCIER : (1)

Montant brut de l'ordonnancement A PRECOMPTER :

Somme nette à payer ou à virer (A)

Pièces justificatives de la dépense :

Arrêté par nous le présent MANDAT de payement à la somme de

COMPTE A CREDITER :

(Virement dans un établissement de crédit ou chez un comptable ou Trésor).

émis à le

(Pour l'ordonnateur délégué empêché et par ordre)

Pour acquit de la somme indiquée ci-dessus (A) (2).

A le 19.....

VU bon à payer ou à virer pour la somme de (A)

PAYEMENT PAR VIREMENT

A servir seulement en cas de virement postal

Objet du virement

COMPTE A CREDITER - Bénéficiaire :

COMPTE A CREDITER - Bénéficiaire

C/c postal

Compte courant postal : Centre de chèques postaux ou Etablissement bancaire

Centre de chèques postaux

Agence de

Compte n°

(1) Nom, prénoms, adresse complète. Pour les sociétés : raison sociale exacte. (2) Cadre à annuler lorsque le payement n'a pas lieu en numéraire.

Petty Cash for Field Expenses

NAME OF ORGANIZATION

PIECE DE CAISSE DEPENSE

Nº 012951

IMPUTATION (Credits)	NATURE DES OPERATIONS	MONTANT (Débits)

SOMME EN LETTRES _____

POUR PAIEMENT

Le Bénéficiaire

Comptabilisé le : _____

Journal folio : _____

Le Service comptable

Ouaga, le _____

LE PAYEUR

JOURNAL VOUCHER

J. V. NO.

DATE

ACCOUNT		DEBIT		CREDIT	
NO.	TITLE				
	TOTAL				

DESCRIPTION

PREPARED BY	DATE	APPROVED BY	DATE	POSTED BY	DATE
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BASIC ACCOUNTING SYSTEM - DATA FLOW

