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IKATAN BIDAN INDONESIA

FINANCE ACCOUNTING MANUAL

JULY 1997



**KANTOR AKUNTAN
DRS JOHAN, MALONDA & REKAN**
Registered Public Accountants & Management Consultants
A Member of **NEXIA INTERNATIONAL**



A



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No 702/MS/97

Jakarta, 14 Juli 1997

Kepada Ytn

IKATAN BIDAN INDONESIA (IBI)

Jl Johar Baru V No 13D

Jakarta - 10560

Perihal Penyelesaian Perancangan Buku Pedoman Sistem Manajemen

u p Ibu Janne Annas

Ketua II

Dengan hormat,

Sesuai penugasan yang Ibu berikan kepada kami seperti tercantum dalam Surat Penugasan tertanggal 21 Mei 1996 dengan ini kami sampaikan Buku Pedoman Sistem Manajemen yang khusus dirancang untuk Ikatan Bidan Indonesia

Isi dari Buku Pedoman ini telah dibicarakan dengan Pimpinan dan Staf Ikatan Bidan Indonesia

Atas kerja sama dari Pimpinan dan seluruh Staf Ikatan Bidan Indonesia selama perancangan Buku Pedoman ini, kami ucapkan terima kasih



Hormat kami,

Ferry W Atmadi
Partner In Charge

cc Ms Diana R Beck

b



TABLE OF CONTENTS

Page

i

	Page
I ORGANIZATIONS	1 - 11
1 1 Organizational Structure	1
1 2 Job Description	3
II 1 CASH RECEIPTS PROCEDURES	12 - 15
II 1 1 Internal Control and Guidelines	12
II 1 2 Narative Procedures	13
II 1 3 Flowchart	15
II 2 BANK RECEIPTS PROCEDURES	16 - 20
II 2 1 Internal Control and Guidelines	16
II 2 2 Bank Receipts Procedures	17 - 20
II 2 2 1 Narative Procedures	17
II 2 2 2 Flowchart	20
II 2 3 Reconciliation Bank Procedures	21 - 22
II 2 3 1 Narative Procedures	21
II 2 3 2 Flowchart	22
II 3 CASH/CHECK/BILYET GIRO DEPOSIT TO BANK PROCEDURES	23 - 26
II 3 1 Internal Control and Guidelines	23
II 3 2 Narative Procedures	24
II 3 3 Flowchart	26
II 4 BANK DISBURSEMENT PROCEDURES	27 - 39
II 4 1 Internal Control ad Guidelines	27
II 4 2 Bank Disbursement Procedures	29 - 33
II 4 2 1 Narative Procedures	29
II 4 2 2 Flowchart	32
II 4 3 Payable Verification & Payment Procedures	34 - 36
II 4 3 1 Narative Procedures	34
II 4 3 2 Flowchart	36



TABLE OF CONTENTS

Page

ii

	Page
II 4 4 Payroll	37 - 39
II 4 4 1 Narative Procedures	37
II 4 4 2 Flowchart	39
II 5 PETTY CASH AND REVOLVING FUNDS DISBURSEMENT AND REPLENISHMENT PROCEDURES	40 - 45
II 5 1 Internal Control and Guidelines	40
II 5 2 Narative Procedures	42
II 5 3 Flowchart	45
II 6 CASH ADVANCES AND LIQUIDATIONS PROCEDURES	46 - 61
II 6 1 Cash Advances and Liquidation From Petty Cash Procedures	46 - 50
II 6 1 1 Internal Control and Guidelines	46
II 6 1 2 Narative Procedures	47
II 6 1 3 Flowchart	50
II 6 2 Cash Advances & Liquidation From Bank Procedures	51 - 56
II 6 2 1 Internal Control and Guidelines	51
II 6 2 2 Narative Procedures	53
II 6 2 3 Flowchart	56
II 7 PURCHASE PROCEDURES	57 - 61
II 7 1 Internal Control and Guidelines	57
II 7 2 Narative Procedures	59
II 7 3 Flowchart	61
II 8 SALES PROCEDURES	62 - 67
II 8 1 Internal Control and Guidelines	62
II 8 2 Sales Procedures	63 - 65
II 8 2 1 Narative Procedures	63
II 8 2 2 Flowchart	65
II 8 1 Collection Procedures	66 - 67
II 8 3 1 Narative Procedures	66
II 8 3 2 Flowchart	67



TABLE OF CONTENTS

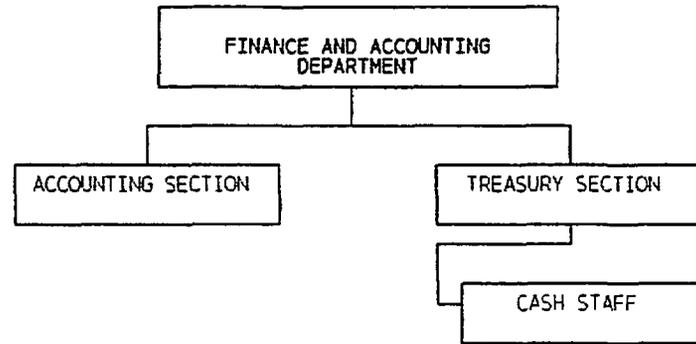
Page

III

	Page
III ACCOUNTING CONTROLS AND PROCEDURES	68 - 71
IV ACCOUNTS DESCRIPTION AND CHART OF ACCOUNTS	72 - 79
IV 1 ACCOUNTS DESCRIPTION	72
IV 2 CHART OF ACCOUNTS	74
IV 3 DEFINITION OF ACCOUNTS	77
V JOURNAL SYSTEMS	80 - 82

IKATAN BIDAN INDONESIA

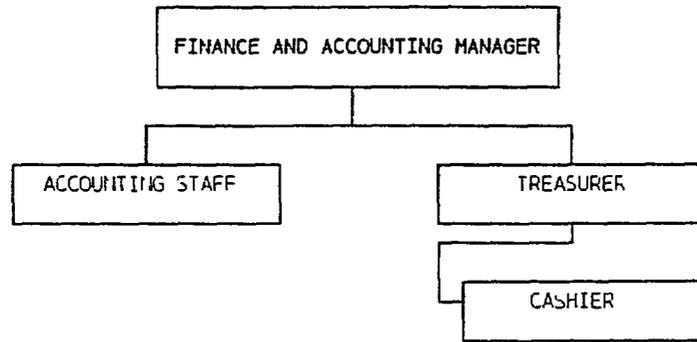
I 1A PROPOSED FUNCTIONAL FINANCE AND ACCOUNTING ORGANIZATION CHART



\AP-JM/ORG-FUNG/4/97

IKATAN BIDAN INDONESIA

I 1A PROPOSED POSITIONAL FINANCE AND ACCOUNTING ORGANIZATION CHART



KAP-JM/ORG-POS/04/97

	CHAPTER I	Page 3
	JOB DESCRIPTION	Be Effective Since
1	POSITION	FINANCE AND ACCOUNTING MANAGER
	DIRECTLY SUPERVISOR	EXECUTIVE DIRECTOR
	SUBORDINATE	<ul style="list-style-type: none"> - TREASURER - ACCOUNTING STAFF
	JOB SUMMARY	Plan and control overall activity related to the Financial and Accounting system procedures in order to produce Financial Statements and Reports needed by Management/Grantor
	DETAIL TASK	<ol style="list-style-type: none"> 1 Plan, prepare and suggest to the Executive Director relevant policy procedure and work plan in the Finance and Accounting Department (arranging and supervising each implementation) 2 Financial Management <ul style="list-style-type: none"> a Checks the Cost Summary Bank Book Cost Book per Grantor b Checks and signs Bank Receipts Vouchers Bank Disbursements Cash Advance Vouchers Bank Book 3 Accounting Management <ul style="list-style-type: none"> a Develops the accounting system

	CHAPTER I	Page 4
	JOB DESCRIPTION	Be Effective Since
AUTHORITY AND RESPONSIBILITY	<ul style="list-style-type: none"> b Checks the financial statements and reports before submitting it to the Executive Director Maintains accuracy and completeness all of the records on assets liabilities and financial transactions of the foundation c Applies Government regulations such as taxation etc d Checks Bank Reconciliations Journal Vouchers posting to the right accounts and journals prepared by the subordinate <ul style="list-style-type: none"> 4 Performs other tasks related to the Executive Director 1 Has the authority to approve cash receipts and disbursements in authorize limitation given 2 Has the authority to arrange Finance and Accounting Department 3 Responsible for financial of foundation cash flow 4 Responsible for fulfillment of foundation tax obligation especially administrative 5 Responsible for reporting the important points of foundation financial information along with its analyzes to Executive Director just on time and accurately 	

	CHAPTER I	Page 5
	JOB DESCRIPTION	Be Effective Since
PERFORMANCE AND EVALUATION CRITERIOR	<ol style="list-style-type: none"> 1 Succeeds in arranging for spending cash optimum 2 Succeeds in coordinating and managing all of function in finance and accounting departement 3 Succeeds in submitting reports needed to Executive Director just on time and accurately 	



CHAPTER I

Page

6

JOB DESCRIPTION

Be Effective Since

2 POSITION

TREASURER

DIRECTLY SUPERVISOR

FINANCE AND ACCOUNTING MANAGER

SUBORDINATE

CASHIER

JOB SUMMARY

Managing and controlling the sources and the utilization of the Foundation's funds. Preparing budgets and inspects cashier's activities

DETAIL TASK

- 1 Makes accounting budget of the Foundation
- 2 Managing payments of payables and collection of receivables satisfactorily to ensure the flow of cash
- 3 Controls cash activities by
 - a directing and supervising cash receipts
 - b directing and supervising cash disbursements (through petty cash or check)
- 4 Checks cash book and book made by cashier
- 5 Arranges and supervises cash in a safe place and audit it occasionally
- 6 Checks the subordinates reports before submitting it to the authorize officer
- 7 Holds the meeting regularly to discuss about the problems faced by the subordinate and seeking for solution

	CHAPTER I	Page 7
	JOB DESCRIPTION	Be Effective Since
<p>AUTHORITY AND RESPONSIBILITY</p>	<p>8 Performs other tasks corellative position according to the Finance and Accounting Manager</p>	
<p>AUTHORITY AND RESPONSIBILITY</p>	<p>1 Has the authority to approve cash disbursements within the limit she owns</p>	
<p>AUTHORITY AND RESPONSIBILITY</p>	<p>2 Has the authority to arrange bank position in order to avoid in sufficient of funds</p>	
<p>AUTHORITY AND RESPONSIBILITY</p>	<p>3 Has the authority to supervise cash disbursements according to financial budget that declared by management</p>	
<p>AUTHORITY AND RESPONSIBILITY</p>	<p>4 Responsible for managing and guarding foundation s fund optimize</p>	
<p>AUTHORITY AND RESPONSIBILITY</p>	<p>5 Responsible for scheduling repayment of payable and collection of recevables</p>	
<p>AUTHORITY AND RESPONSIBILITY</p>	<p>6 Responsible for the financial reports</p>	
<p>PERFORMANCE AND EVALUATION CRITERIOR</p>	<p>1 Succeeds in alocating funds of the Foundation in accordance to the budget</p>	
<p>PERFORMANCE AND EVALUATION CRITERIOR</p>	<p>2 Succeeds in submitting financial report on a timely basis and in accordance with the established criteria</p>	
<p>PERFORMANCE AND EVALUATION CRITERIOR</p>	<p>3 Succeeds in ensuring that the financial procedures are according to the plan</p>	
<p>PERFORMANCE AND EVALUATION CRITERIOR</p>	<p>4 Succeeds in managing payables and collection of receivables to ensure liquidity</p>	

	CHAPTER I	Page 8
	JOB DESCRIPTION	Be Effective Since
3	POSITION	CASHIER
	DIRECTLY SUPERVISOR	TREASURER
	SUBORDINATE	-
	JOB SUMMARY	Receives keeps and disburses cash and check and control of bank balances
	DETAIL TASK	<ol style="list-style-type: none"> 1 Prepares cash/bank receipt vouchers based on the receipts 2 Prepares cash/bank disbursements vouchers for all payment 3 Checks the completeness of collection voucher received from Supplier 4 Prepares check and bank disbursements voucher based on authorized officer instruction 5 Makes payment based on bank disbursement voucher supported by valid and approved payment vouchers 6 Records and updates balances and bank transaction in the Bank Book 7 Records cash receipts and disbursements in Bank Book 8 Records petty cash receipt and disbursements in Petty Cash Book



CHAPTER I

Page

9

JOB DESCRIPTION

Be Effective Since

AUTHORITY AND
RESPONSIBILITY

9 Maintains implementation of all financial procedures in accordance with the systems

10 Performs other tasks as ordered by the Finance and Accounting Manager

1 Authorized to refuse cash regulisation/ disbursements which have no valid supporting dokuments

2 Responsibles for the custody and accurately of cash/bank transaxctions and recording

PERFORMANCE
EVALUATION CRITERIA

1 Succeeds to implement cash/check receipts custody and disbursements in accordance with the existing procedures

2 Succeeds to establish Cash/Bank Book and other financial



CHAPTER I

Page

10

JOB DESCRIPTION

Be Effective Since

4	POSITION	ACCOUNTING STAFF
	DIRECTLY SUPERVISOR	FINANCE AND ACCOUNTING MANAGER
	SUBORDINATE	-
	JOB SUMMARY	Performs recording accounting and data processing in order to produce financial information needed by Management
	DETAIL TASK	<ol style="list-style-type: none">1 Checks the validity of the accounting documents2 Performs transaction which is appropriate to the system and accounting data processing procedures3 Prepares the relevant adjustment journal entries4 Files the vouchers/documents to facilitate tracing if needed5 Prepares Bank Reconciliation and Income Statements and submit it to the Finance and Accounting Manager to be checked and approved6 Receives and checks the confirmity between each receipt and its supporting documents Checks the Supplier's payable balance and reporting it to Finance and Accounting Manager7 Prepares Payable/Receivable Card8 Performs the physical count and observation asset periodically as instructed by the Accounting Manager

	CHAPTER II 1 1	page 12
	INTERNAL CONTROL AND GUIDELINES ON CASH RECEIPTS	Effective Date

A GUIDELINES AND INTERNAL CONTROL FEATURES

- 1 The Cashier must issue a Kuitansi (Ku/Official Receipts) and Bukti Penerimaan Kas (BPnK/Cash Receipt Voucher) for all cash received Supporting documents if any should be attached to the Cash Receipt Voucher
- 2 Ku and BPnK should be used in numerical sequence and controlled by the Treasurer Voided or canceled Ku and BPnK must be marked BATAL or CANCELED and then filed for future reference
- 3 The functions of receiving cash and issuing Ku and BPnK should be assigned to a person other than the Book Keeper or Accountant
- 4 A cash box should be used and each Cashier should secure the key The Treasurer must periodically conduct an unscheduled physical count of undeposited collections
- 5 Cash which is not immediately deposited should be kept in the cash box
- 6 Minimum documentation required on files is
 - Approved Cash Receipt Voucher
 - Sales Invoices

B POSSIBLE EFFECTS OF NON-COMPLIANCE

- 1 Cash received may be lost or misappropriated
- 2 Cash may not be received nor deposited



CHAPTER II 1.2

Page

13

CASH RECEIPTS PROCEDURES

Effective Date

Step No	Procedures	Responsible Personnel
1	<ul style="list-style-type: none">- Receives cash from Payor and issues prenumbered Bukti Penerimaan Kas (BPnK/ Cash Receipt Voucher) in one copy and prenumbered Kuitansi/Official Receipt (if required)- Asks Payor to sign BPnK in "DIBERIKAN OLEH section- Signs BPnK in "KASIR" section	Cashier
2	<ul style="list-style-type: none">- Records the transaction into Buku Kas Kasir (BKKs/Cash Book)- Distributes cash Ku and Supporting Documents as follows<ul style="list-style-type: none">- Ku to Payor- Rp to Cash Box- BPnK-1 BKKs to temporary file- Forwards Rp BPnK-1 and BKKs to the Treasury for review every week	Cashier
3	<ul style="list-style-type: none">- Checks conformity of Rp BPnK-1 and BKKs every week- Initials BPnK-1 and BKKs to review evidence- Instructs Cashier to deposit cash/checks to the	Treasurer



CHAPTER II. 1 2

Page
14

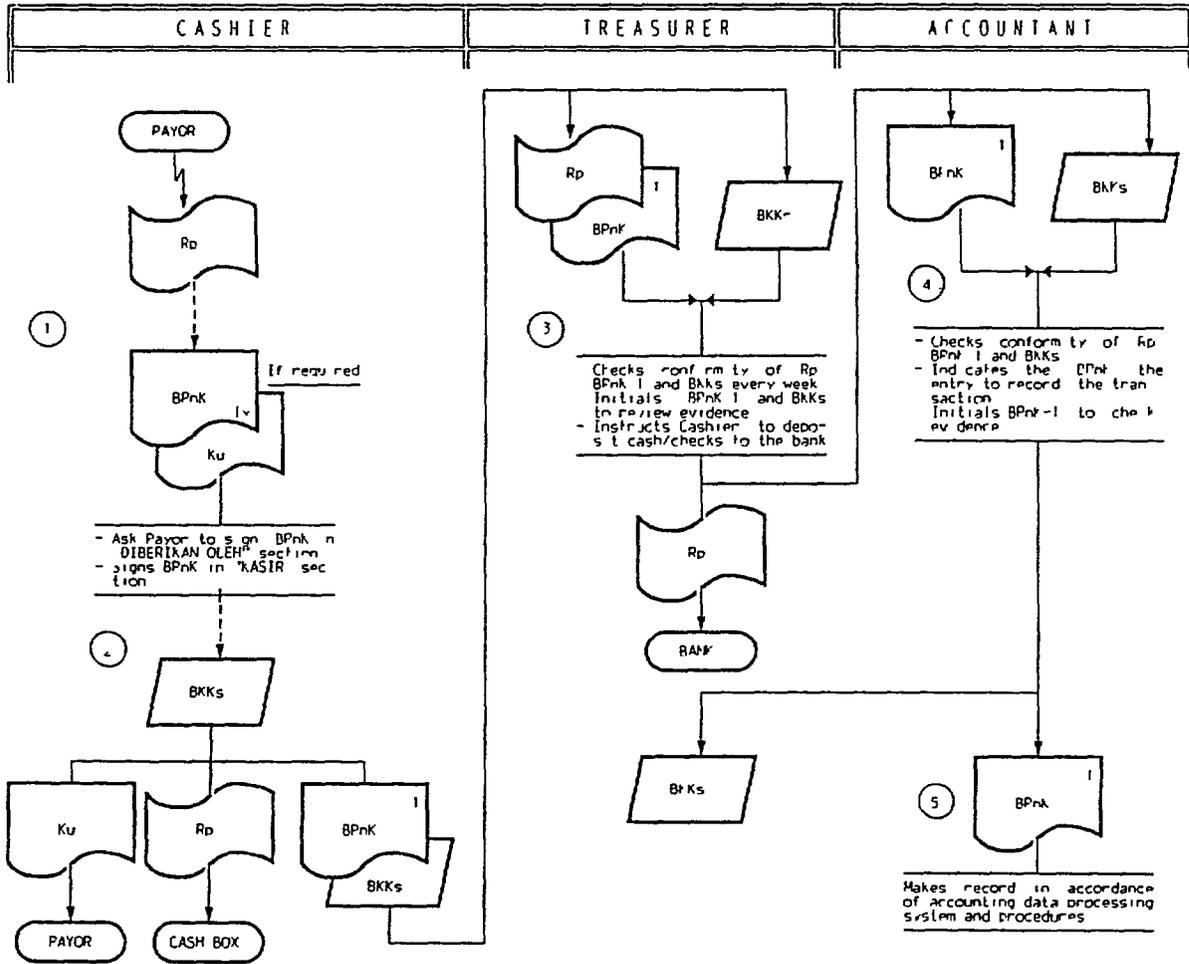
CASH RECEIPTS PROCEDURES

Effective Date

Step No	Procedures	Responsible Personnel
4	<p>bank</p> <ul style="list-style-type: none">- Forwards BPnK-1 and BKKs to the Accounting staff for checking- Receives BPnK-1 and BKKs from Treasurer- Checks and conforms BPnK-1 and BKKs- Records the BPnK transaction- Initials BPnK-1 and BKKs to check evidence- Distributes BPnK-1 and BKKs as follows<ul style="list-style-type: none">- BKKs to Cashier- Files BPnK-1 by sequence	Accounting Staff
5	<ul style="list-style-type: none">- Makes record in accordance with accounting data processing system and procedures- At month s end summarizes and posts account totals to the General Ledger (GL)	Accounting Staff

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 II 13 CASH RECEIPT PROCEDURES FLOWCHART

15-



LEGEND

- Rp Rupiah
- BPNK Bukti Penerimaan Kas (Cash Receipt Voucher)
- Ku Kuilansi (Official Receipts)
- BKKs Buku Kas Kasir (Cash Book)

KAP-JM/II-1 3/5/97

	CHAPTER II. 2 1	Page 16
	INTERNAL CONTROL AND GUIDELINES ON BANK RECEIPTS	Effective Date
<p>A <u>GUIDELINES AND INTERNAL CONTROL FEATURES</u></p> <p>1 The Cashier must issue a Kuitansi (Ku/Official Receipt) and Bukti Penerimaan Bank (BPnB/Bank Receipt Voucher) for all bank receipts Supporting Documents if any should be attached to the Bank Receipt Voucher</p> <p>2 Ku and BPnB should be used in numerical sequence and controlled by the Treasurer Voided or canceled Ku and BPnB must be marked BATAL or CANCELED and filed for future reference</p> <p>3 The functions of receiving bank and issuing Ku and BPnB should be assigned to a person other than the Book Keeper or Accounting staff</p> <p>4 Separate bank accounts should be maintained for IBI account Mother Care funds and other funds of the Donor Agency so as to prevent the merging of funds</p> <p>5 A person other than the Cashier should do a reconciliation of banking transactions on a monthly basis</p> <p>6 Minimum documentation required on files is</p> <ul style="list-style-type: none"> - Approved Bank Receipt Voucher - Sales Invoices - Bank Credit Memo for collections directly sent to the bank by the Payor <p>B <u>POSSIBLE EFFECTS OF NON-COMPLIANCE</u></p> <p>1 Recording and banking errors will remain undetected</p>		



CHAPTER II 2 2 1

Page

17

BANK RECEIPTS PROCEDURES

Effective Date

Step No	Procedures	Responsible Personnel
1	<ul style="list-style-type: none">- Receives Check/Bilyet Giro (C/BG) from Payor- Receives Nota Kredit (NK/Credit Note) from depository bank evidencing receipt	Cashier
2	<ul style="list-style-type: none">- Upon receipt of C/BG prepares one copy of prenumbered Bukti Penerimaan Bank (BPnB/Bank Receipt Voucher) Please refer to Bank Transfer Procedure- Upon receipt of NK from depository bank prepares BPnB and signs BPnB in the "DIBUAT OLEH" section	Cashier
3	<ul style="list-style-type: none">- Records the transaction into Buku Bank Kasir (BBKs/ Bank Book)- Forwards BPnB-1 NK and BBKs to the Treasurer for review- Requests Treasurer to sign Kuitansi (Ku/Official Receipt)- Distributes<ul style="list-style-type: none">- Ku to Payor- C/BG to Cash Box please refer to Cash/Check/BG Deposit to Bank Procedure- BPnB-1 NK BBKs to Treasurer	Cashier



CHAPTER II 2 2 1

Page
18

BANK RECEIPTS PROCEDURES

Effective Date

Step No	Procedures	Responsible Personnel
4	<ul style="list-style-type: none">- Receives BPnB-1 NK and BBKs from Cashier- Checks and conforms BPnB-1 NK and BBKs every week- Initials BPnB-1 and BBKs to review evidence- Signs BPnB-1 in the "DIPERIKSA OLEH" section- Forwards BPnB-1 NK BBKs to Accounting Staff for checking	Treasurer
5	<ul style="list-style-type: none">- Receives BPnB-1 NK and BBKs from Treasurer- Checks and conforms BPnB-1 NK and BBKs- Indicates in BPnB the records of the transaction- Initials BPnB-1 to check evidence- Signs BPnB in the "DIBUKUKAN OLEH" section- Distributes<ul style="list-style-type: none">- BBKs to Cashier- Files BPnB-1 NK by sequence	Accounting Staff
6	<ul style="list-style-type: none">- Makes record in accordance with accounting data processing system and procedures- At month s end summarizes and posts account	Accounting Staff



CHAPTER II 2 2.1

Page

19

BANK RECEIPTS PROCEDURES

Effective Date

Step

Procedures

Responsible

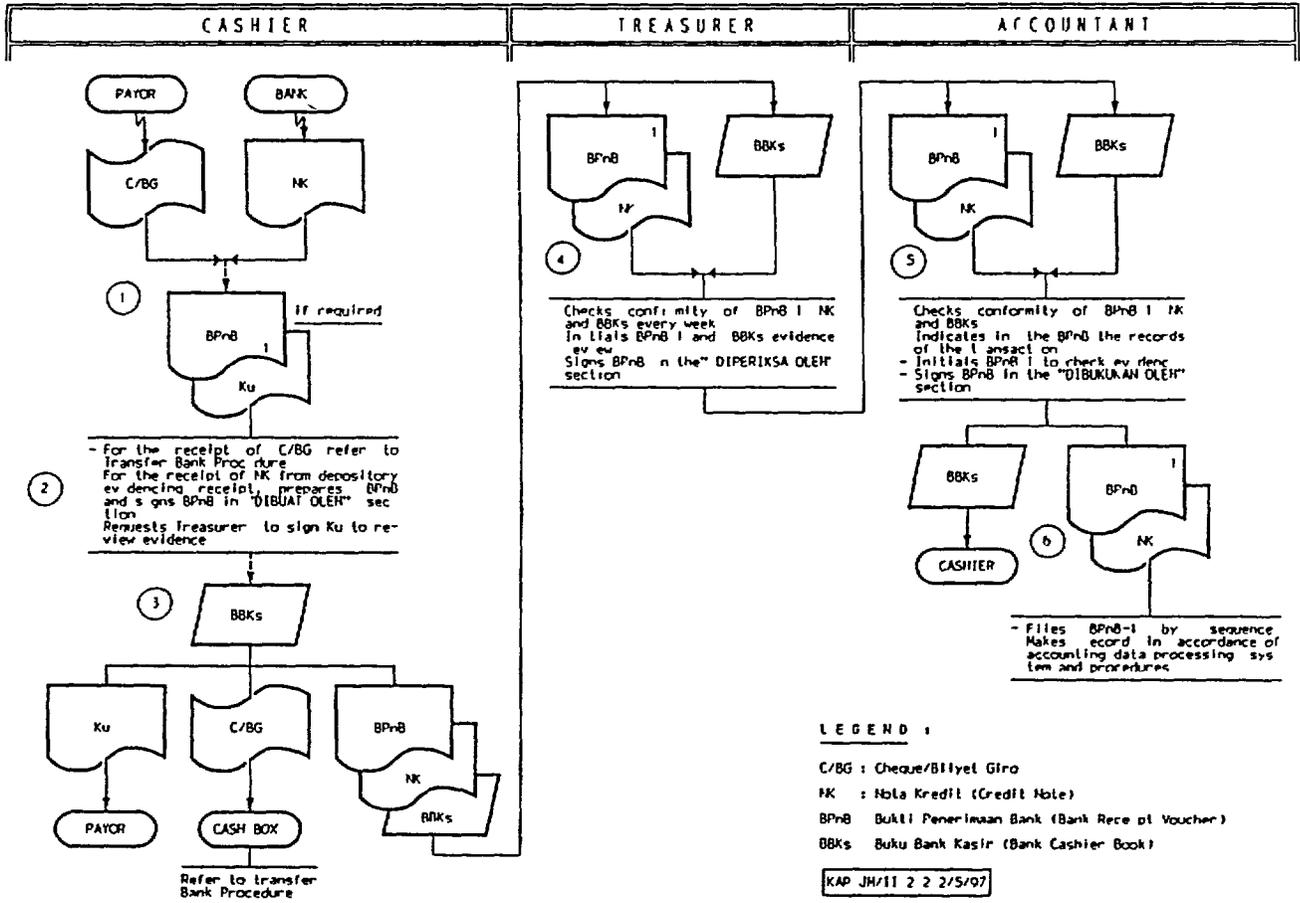
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Personnel

totals to General Ledger (GL)

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II 2 2 2 BANK RECEIPTS PROCEDURES FLOW CHART



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CHAPTER II 2 3 1

Page
21

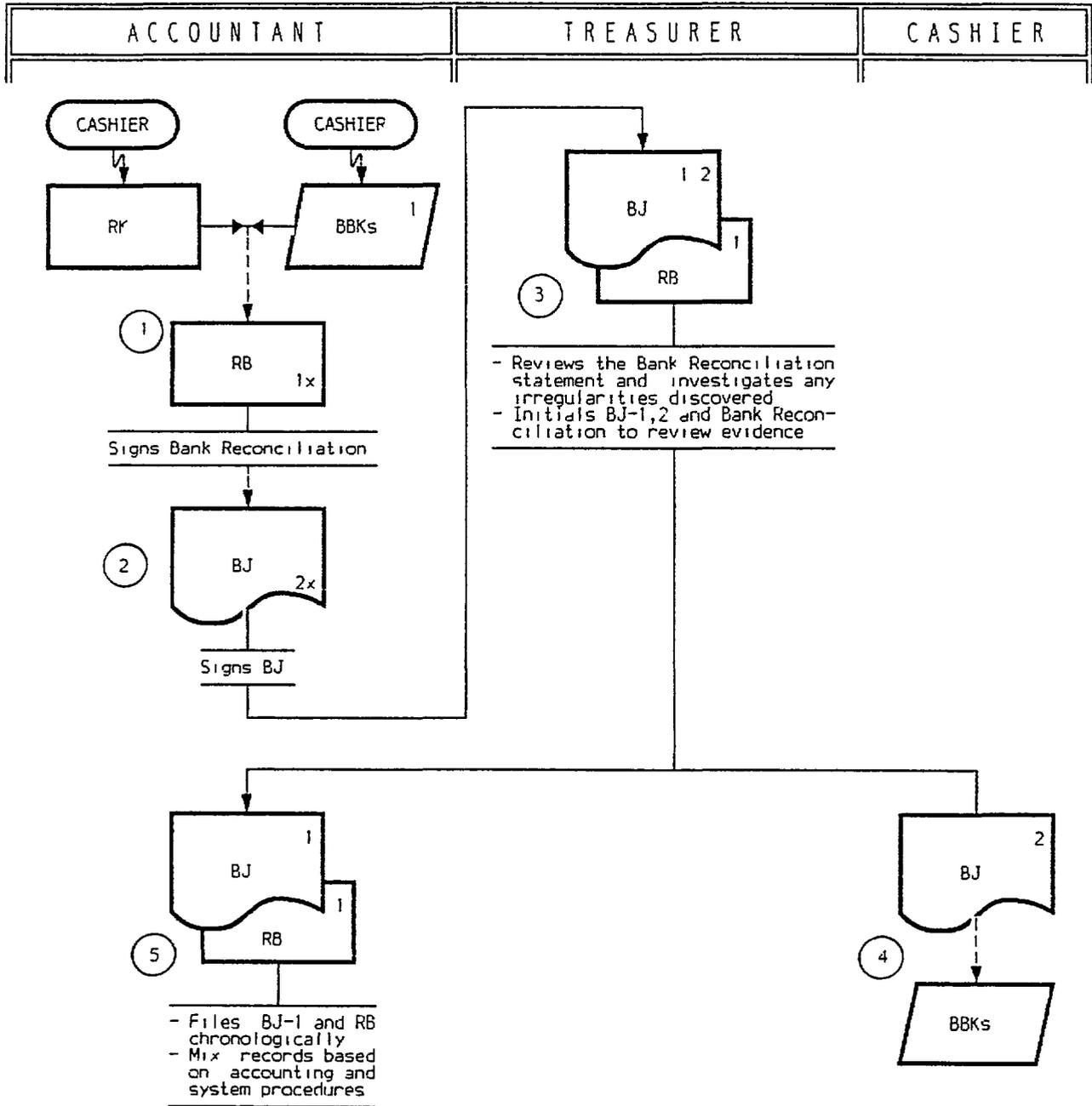
NARRATIVE ACCOUNTING PROCEDURES BANK RECONCILIATION

Be Effective Since

Step No	Procedures	Responsible Personnel
1	<ul style="list-style-type: none">- Receives Rekening Koran (RK/Bank Statement) and Buku Bank Kasir (BBKs/Bank Book) from Cashier- Reconciles it with the corresponding GL balance- Prepares Rekonsiliasi Bank (RB/Bank Reconciliation) in 1 (one) copy	Accountant
2	<ul style="list-style-type: none">- Prepares Bukti Jurnal (BJ/Journal Voucher) in 2 (two) copies and signs BJ- Forwards BJ-1 2 RB to the Treasurer	Accountant
3	<ul style="list-style-type: none">- Reviews the bank reconciliation statement and investigates and irregularities discovered- Initials BJ-1,2 and Bank Reconciliation to review evidence- Distributes BJ-1 RB-1 Accountant -2 Cashier	Treasurer
4	<ul style="list-style-type: none">- Receives BJ-2 from Treasurer and records it on BBKs	Treasurer
5	<ul style="list-style-type: none">- Makes record in accordance of Accounting data processing system and procedures	Cashier

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II 2 3 2 BANK RECONCILIATION PROCEDURES FLOWCHART



LEGEND

- RK Rekening Koran (Bank Statement)
- BBKs Buku Bank Kasir (Bank Cashier Book)
- RE Rekonsiliasi Bank (Bank Reconciliation)
- BJ Bukti Jurnal (Journal Voucher)



CHAPTER II 2 3 1

Page

~~19~~

BANK RECONCILIATION
PROCEDURES

Effective Date

Step No	Procedures	Responsible Personnel
1	<ul style="list-style-type: none">- Receives Rekening Koran (RK/Bank Statement) and Buku Bank Kasir (BBKs/ Bank Book) from Cashier- Reconciles with the corresponding GL balance- Prepares 1 (one) copy of Rekonsiliasi Bank (RB/Bank Reconciliation)	Accounting Staff
2	Prepares 2 (two) copies of Bukti Jurnal (BJ/Journal Voucher) and signs BJ	Accounting Staff
3	<ul style="list-style-type: none">- Reviews bank reconciliation statement and investigates any irregularities discovered- Initials BJ-1 2 and Bank Reconciliation to review evidence- Distributes BJ -1, RB-1 Accounting Staff -2 Cashier	Treasurer
4	Receives BJ-2 from Treasurer and records it on BBKs	Cashier
5	Makes record in accordance with accounting data processing system and procedures	Accounting Staff



CHAPTER II 3 1

Page

21

INTERNAL CONTROL AND GUIDELINES ON CASH/CHECK/BILYET GIRO (CHECK FOR PAYEE'S ACCOUNT) DEPOSIT TO BANK

Effective Date

A GUIDELINES AND INTERNAL CONTROL FEATURES

- 1 Minimum documentation required on file is
 - a Bukti Pengeluaran Kas (BPgK/Cash Disbursement Voucher)
 - Cash disbursement receipts to be deposited in Bank
 - Cashier issues and signs BPgK
 - Treasurer checks each receipt and signs BPgK
 - b Bukti Penerimaan Bank (BPnB/Bank Receipt Voucher)
 - Cash disbursement evidence from Bank
 - Cashier issues and signs BPnB
 - Treasurer checks each receipt and signs BPnB
 - c Slip Deposit (SD/Deposit Slip)
 - Cash disbursement evidence from Cash/Bank for deposit in Bank
 - Cashier prepares SDs
 - Treasurer checks each receipt and signs SDs
 - Cashier receives bank validated SD-Copy and records it in Cashier's Bank Book
- 2 A person other than Cashier should do a reconciliation of bank transactions on a monthly basis

B POSSIBLE EFFECTS OF NON-COMPLIANCE

- 1 Recording and Banking errors will remain undetected



CHAPTER II 3 2

Page

22

CASH/CHECK/BILYET GIRO (CHECK FOR PAYEE'S ACCOUNT DEPOSIT TO BANK)

Effective Date

Step No	Procedures	Responsible Personnel
1	<ul style="list-style-type: none">- Secures all cash/checks in cash box For cash deposit prepares 1 (one) copy of Bukti Pengeluaran Kas (BPgK/Cash Disbursement Voucher) Slip Deposit (SD) and Bukti Penerimaan bank (BPnB/Bank Receipt Voucher)- For non cash prepares SDs and BPnB	Cashier
2	<ul style="list-style-type: none">- Forwards SDs BPnB-1 Dokumen Pendukung (DP/Supporting Documents) to Treasurer for review- Requests Treasurer to sign BPnB-1 and SDs in the "DIPERIKSA OLEH" and the PENYETOR" section	Cashier
3	<ul style="list-style-type: none">- Deposits Cash/Checks in Bank- Receives Bank validated SD-2 from Bank and files SD-2 with BPnB-1	Cashier
4	<ul style="list-style-type: none">- Records the transaction into Buku Bank kasir (BBKs/ Bank Book)- Forwards BPnB-1, DP and BBKs to Treasurer for review, and requests Treasurer to sign BBKs to review evidence	Cashier



CHAPTER II 3 2

Page

~~23~~

CASH/CHECK/BILYET GIRO (CHECK FOR PAYEE'S ACCOUNT DEPOSIT TO BANK

Effective Date

Step
No

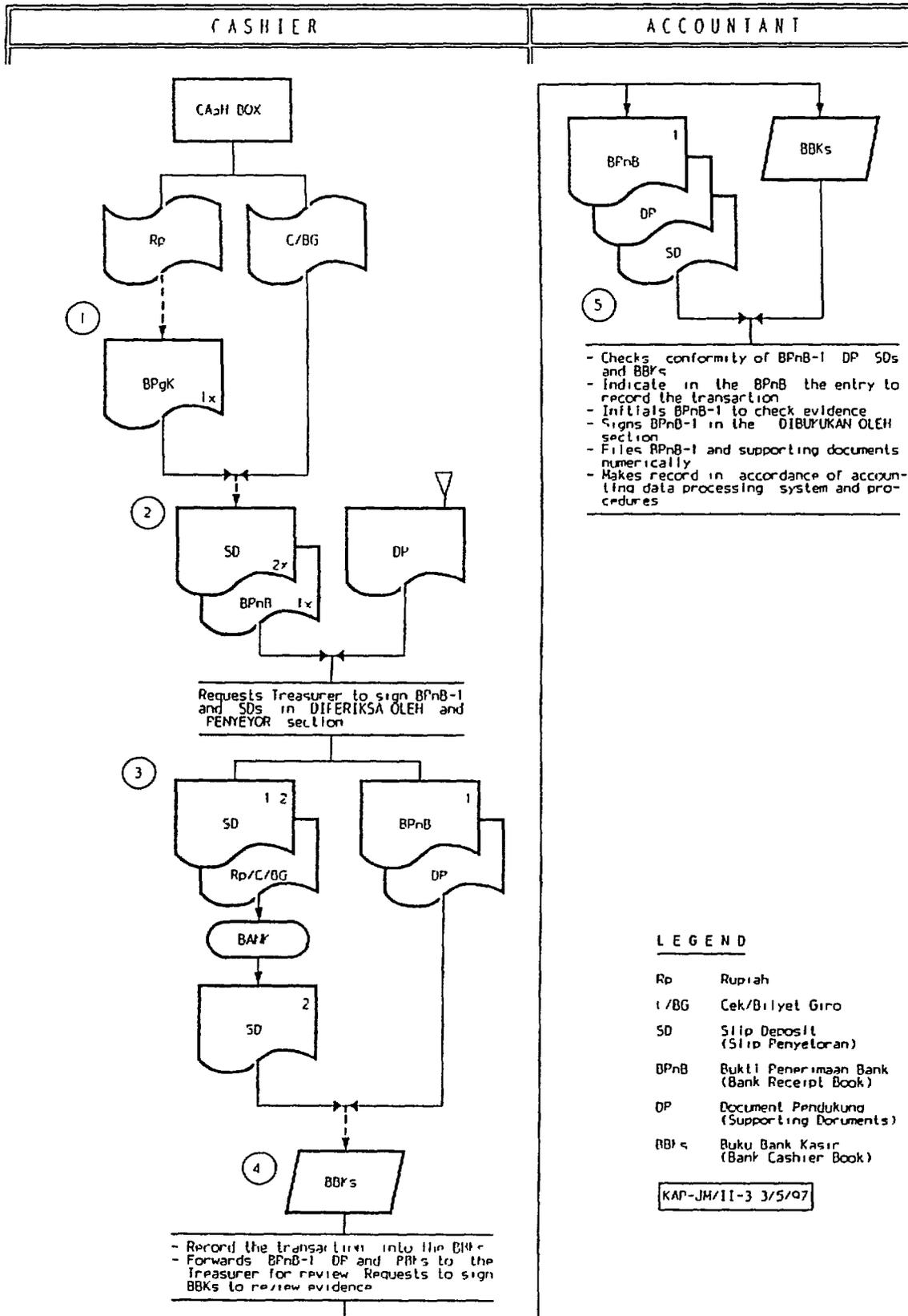
Procedures

Responsible
Personnel

- | Step No | Procedures | Responsible Personnel |
|---------|---|-----------------------|
| 5 | <ul style="list-style-type: none">- Receives BPnB-1 DP and SDs from Treasurer and receives BBKs from Cashier- Checks conformity of BPnB-1 DP SDs and BBKs- Indicates in BPnB the entry to record the transaction- Initials BPnB-1 to check evidence- Signs BPnB-1 in the "DIBUKUKAN OLEH" section- Files BPnB-1 SDs and DP numerically- Forwards BBKs to the Cashier- Makes record in accordance with accounting data processing system and procedures | Accounting Staff |

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II 3 3 DEPOSIT CASH/CHECK/BILYET GIRO TO BANK PROCEDURES FLOW CHART





BAB II 4 1

Page

28

INTERNAL CONTROL AND GUIDELINES ON
BANK DISBURSEMENTS

Effective Date

A GUIDELINES AND INTERNAL CONTROL FEATURES

- 1 Bank Disbursement Voucher must be prenumbered
- 2 All disbursements other than those from the Petty Cash fund and/or Revolving Fund should be made by check
- 3 Disbursements should not be taken directly from undeposited collections or cash received from third parties
- 4 All checks must be made payable to a specific payee Any drawing of checks payable to "Cash" or to "Bearer" should be avoided
- 5 In all cases there must be two check signatories The signing of checks should not be made by authorized signatories without supporting documents Blank checks should never be signed
- 6 All bank Disbursement Vouchers must be verified by Accounting Staff and approved by the responsible officer
- 7 All Bank Disbursement Vouchers together with supporting documents should be stamped "PAID" with the date of payment indicated thereon to prevent possible recycling of supporting documents for illegal payments
- 8 Voided or spoiled checks must be properly marked 'CANCELED' or voided and filed for future reference
- 9 Payees or persons receiving the check should acknowledge receipt of payment by signing on the corresponding Bank Disbursement Vouchers
- 10 The preparation and release of checks should be separated from the recording function

	BAB II 4 1	Page <i>26</i>
	INTERNAL CONTROL AND GUIDELINES ON BANK DISBURSEMENTS	Effective Date
<p>11 Bank reconciliation should be done monthly by persons other than those in-charge for the issuance safekeeping and signing of checks</p> <p>12 Minimum documentation required on files is</p> <ul style="list-style-type: none"> - Official Receipts - Suppliers Sales Invoice - Purchase Order - Travel Order and Request for Cash Advances - Other applicable documents <p>B <u>POSSIBLE EFFECTS OF NON-COMPLIANCE</u></p> <ol style="list-style-type: none"> 1 Management may disallow disbursements 2 Unauthorized persons may fraudulently cash checks 3 Signed blank checks may be mis-used by unauthorized personnel 4 Check payments may be duplicated 5 Banking and recording errors may remain undetected 		



CHAPTER II 4 2 1

Page

~~13~~

BANK DISBURSEMENTS PROCEDURES

Effective Date

Step No	Procedures	Responsible Personnel
1	<ul style="list-style-type: none">- Receives Map Tunggu (MT/Temporary Files Folder Ikhtisar Gaji (IG/Salary Summary) Buku Kas Kecil (BKKc/Petty Cash Book) Instruksi Tertulis (IT/Written Instruction) bukti Pendukung Ekstern (BPE/Supporting Documents) and Bukti pengeluaran Kas kecil (BPKK/Petty Cash Disbursements Vouchers) and names them Bukti Pendukung Pembayaran (BPP/Payment Supporting Documents)- Prepares and checks 2 (two) copies of Bukti Pengeluaran bank (BPgB/Bank Disbursements Voucher)- Signs BPgB-1 2- Forwards Check BPgB-1 2 and BPP to Treasurer	Cashier
2	<ul style="list-style-type: none">- Receives and compares Check to BPgB-1 2 and BPP from Cashier- Signs Check BPgB-1 2- Forwards Check BPgB-1,2 and BPP to Chairman	Treasurer
3	<ul style="list-style-type: none">- Receives and compares Check to BPgB-1 2 and BPP	Chairman



CHAPTER II 4 2 1

Page
14

BANK DISBURSEMENTS
PROCEDURES

Effective Date

Step No	Procedures	Responsible Personnel
	<ul style="list-style-type: none">- Checks documents and signs check and BPgB-1 2- Asks Cashier to stamp PAID on all supporting documents indicating the date of payment- Distributes Check BPgB -1 BPP Cashier -2 Accounting Staff	
4	Receives BPgB-2 from Chairman and files temporarily until BPgB-1 is received	Accounting Staff
5	<ul style="list-style-type: none">- Receives check BPgB-1 BPP from Chairman and then refer to the following procedures<ul style="list-style-type: none">- II 5 3 no 4 Payable Verification and Payment.- II 7 3 no 3 Petty Cash Replenishments- II 4 4 1 Payroll	Cashier
6	<ul style="list-style-type: none">- Receives and compares Buku Bank Kasir (BBKs/Bank Book)-1 2 to BPgB-1 BPP from Cashier- Signs BBKs-1- Distributes BBKs -1 BPgB-1 BPP Accounting Staff	Treasurer



CHAPTER II 4 2.1

Page
15

BANK DISBURSEMENTS
PROCEDURES

Effective Date

Step
No

Procedures

Responsible
Personnel

-2 Cashier

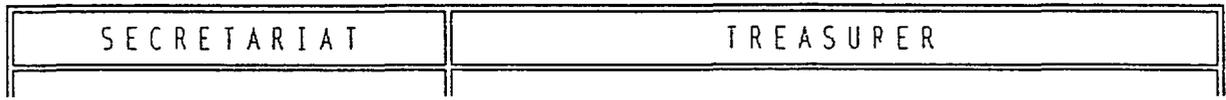
7

- Checks numerical sequence of BPgB and the summation distribution and completeness of supporting documents
- Checks and compares BBKs to BPgB and BPP from Treasurer
- Makes record in accordance with accounting data processing system and procedures
- Monthly summarizes all entries made in bank Disbursements and posts account totals to the General Ledger

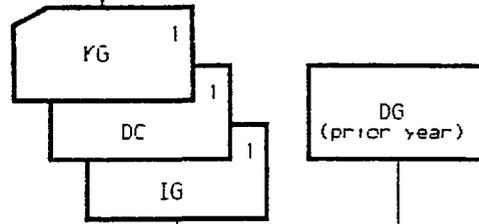
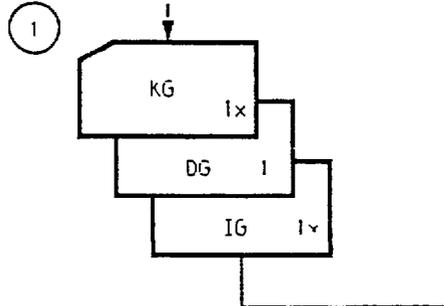
Accounting Staff

IKATAN BIDAN INDONESIA

II 4 2 2 PAYROLL PROCEDURES FLOW CHART



End of month, collects Personal List, Present List and other information from the Chairman

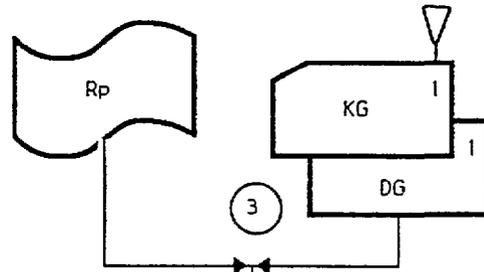


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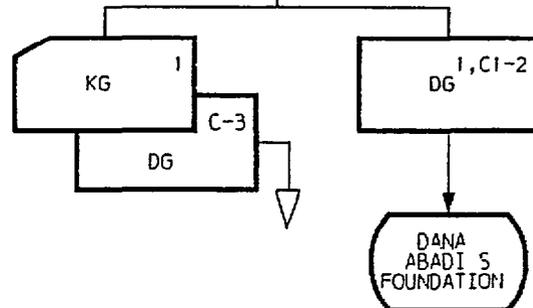
- Checks KG, DG, IG and prior month DG
- Signs DG and IG
- Asks Chairman to sign DG and IG

See II 4 2 2 Bank Disbursements Procedures

On payment day



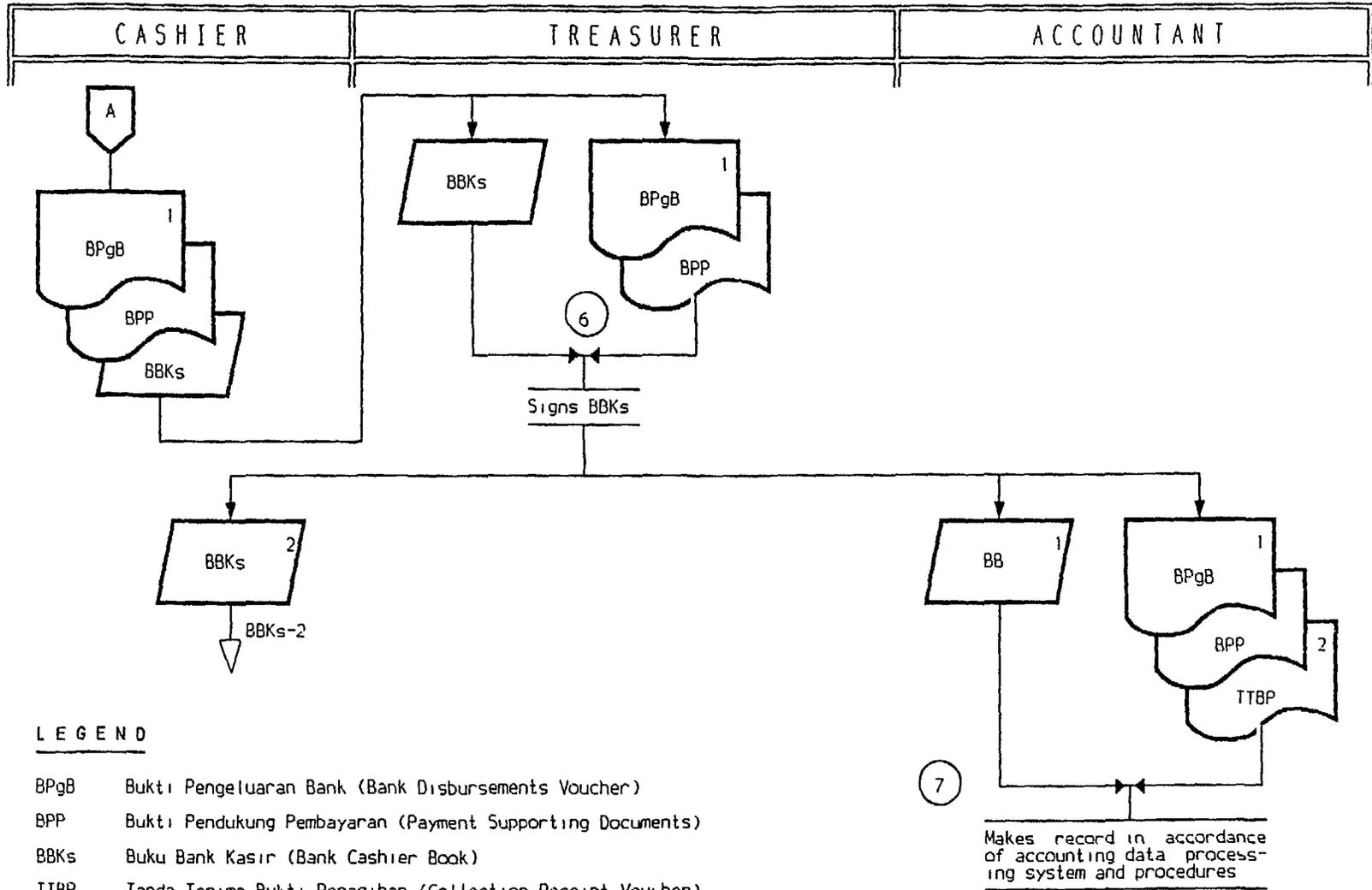
- Pays Salary to Employees
- Asks employees to count cash and sign KG
- Copies DG in 3 (three) copies



LEGEND

- Kg Kartu Gaji (Salary Card)
- DG Daftar Caji (Salary List)
- IG Ikhtisar Gaji (Salary Summary)

KAP-JM/II 4 2 2/5/97



34



CHAPTER II 4 3 1

Page
32

PAYABLE VERIFICATION AND
PAYMENT PROCEDURES

Effective Date

Step No	Procedures	Responsible Personnel
1	<ul style="list-style-type: none">- Receives Faktur/Kuitansi (Invoice/Official Receipt) original and copy of Surat Jalan (SJ/Delivery Order) and Order Pembelian (OP/Purchase Order) from Supplier all of which are then named Bukti-bukti Penagihan (BBP/Collection Vouchers)- Stamps verification on F/K (Invoice/official receipt)- Returns copy of Delivery Order to Supplier	Secretariat
2	<p>Puts BBP in Map Tunggu (MT/Temporary Files Folder) and submits it to Accounting Staff</p>	Secretariat
3	<ul style="list-style-type: none">- Compares BBP to OP-2 on file- Signs the payable verification stamp- Forwards MT to Treasurer	Accounting Staff
4	<ul style="list-style-type: none">- Reviews completeness of supporting documents and conforms documents submitted- Signs the payable verification stamp- Asks Cashier to prepare check	Accounting Staff



CHAPTER II. 4 3 1

Page

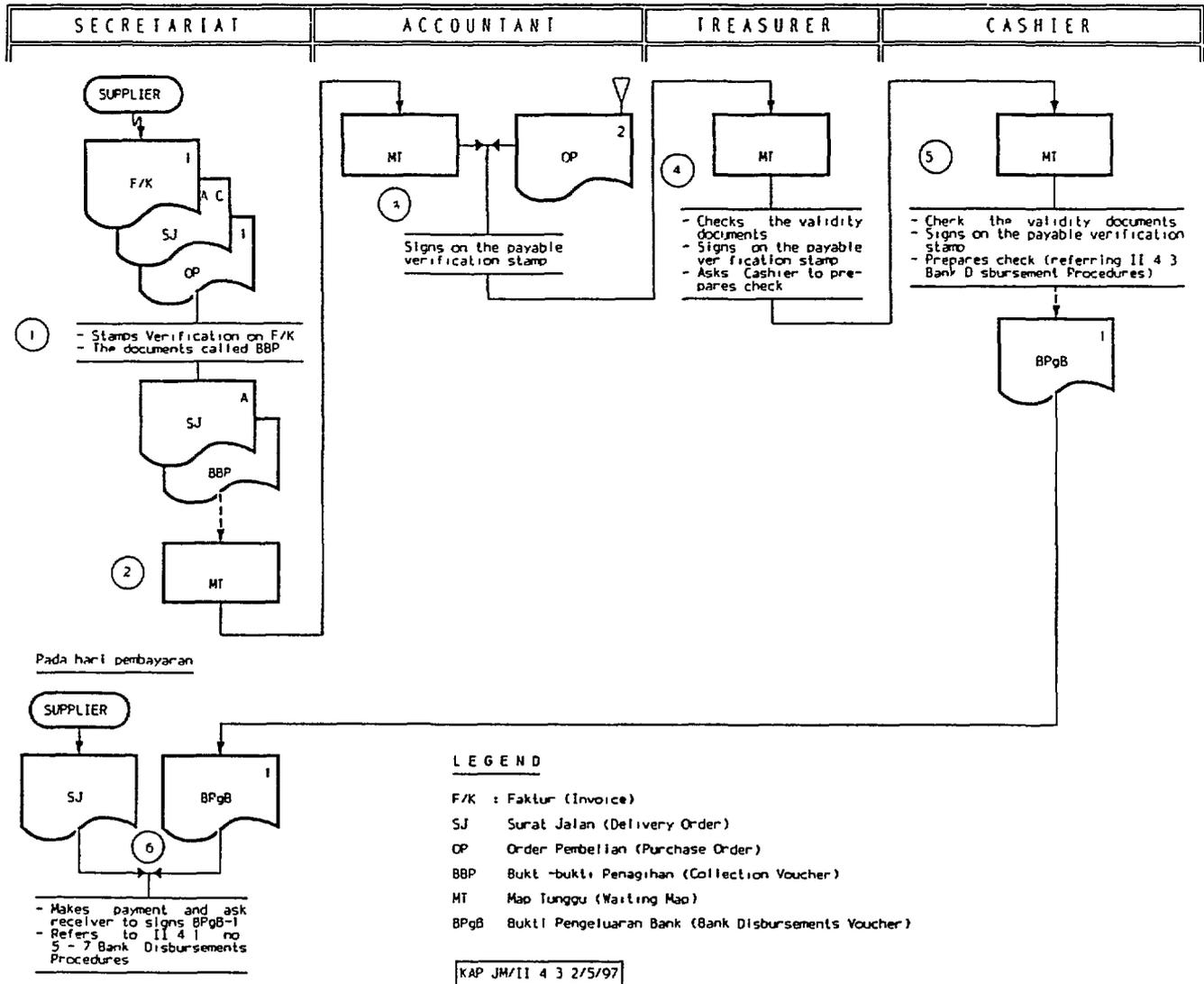
33

PAYABLE VERIFICATION AND
PAYMENT PROCEDURES

Effective Date

Step No	Procedures	Responsible Personnel
5	<ul style="list-style-type: none">- Receives MT from Treasurer- Checks documents validity- Signs the payable verification stamp- Prepares check (refer to II 4 2 1 Bank Disbursements Procedure no 1-4)	Cashier
6	<p>ON THE PAYMENT DATE</p> <ul style="list-style-type: none">- Receives SJ-copy from Supplier- Prepares Check Bukti Pengeluaran Bank (BPgB/Bank Disbursement Voucher) on file- Compares SJ-copy with Check and BPgB- Makes payment and asks receiver to sign BPgB Please refer afterward to II 4 1 Bank Disbursements no 5-7	Cashier

IKATAN BIDAN INDONESIA
II 4 3 2 PAYABLE VERIFICATION AND PAYMENT PROCEDURES FLOW CHART





CHAPTER II 4 4 1

Page
35

PAYROLL PROCEDURES

Effective Date

Step No	Procedures	Responsible Personnel
1	<ul style="list-style-type: none">- At month s end collects Personal List Present List and other information from Chairman- Prepares 1 (one) copy of Kartu Gaji (KG/Salary Card) Daftar Gaji (DG/Salary List) Ikhtisar Gaji (IG/Salary Summary)- Forwards KG DG and IG to the Treasurer	Secretariat
2	<ul style="list-style-type: none">- Receives KG DG and IG from Secretariat checks conformity of KG DG and IG- Compares KG DG and IG to prior year's DG- Signs on DG and IG- Asks the Chairman to sign DG and IG- See II 4 2 2 Bank Disbursements Procedures	Treasurer
3	<ul style="list-style-type: none">- On payment day prepares and compares cash amount to KG and DG from files- Pays Employees salary- Asks employees to perform physical count receipt and signs KG- Prepares 3 (three) copies of DG- Distributes KG, DG DG-C as follows	Treasurer



CHAPTER II 4 4 1

Page
36

PAYROLL PROCEDURES

Effective Date

Step
No

Procedures

Responsible
Personnel

- DG-1 C 1-2 to Dana Abadi s Foundatron
- Files DG C-3 KG

	CHAPTER II 5 1	Page 37
	INTERNAL CONTROL AND GUIDELINES ON PETTY CASH AND REVOLVING FUNDS DISBURSEMENTS AND REPLENISHMENTS	Effective Date
<p>A <u>GUIDELINES AND INTERNAL CONTROL FEATURES</u></p> <p>1 The Petty Cash Fund and/or Revolving Fund should be maintained at fixed amount (e g Rp 500 000 00 or depending upon daily operating needs) for minor and recurring expenses and/or advances</p> <p>2 The Fund(s) should be kept under the imprest system At any given time the Fund(s) set-up should equal the sum of the unreplenished Petty Cash/Revolving Fund Vouchers unliquidated cash advances plus remaining cash in the Fund(s)</p> <p>3 A maximum single disbursement limit (e g Rp 100 000 00) must be set and all non-recurring disbursement exceeding this limit must be paid by check</p> <p>4 The Fund(s) should be physically segregated from the Custodian s personal and other cash funds</p> <p>5 The Fund(s) should not be used to accommodate personal and company checks issued by other parties</p> <p>6 The Petty Cash Fund and all supporting documents should be stamped "PAID" with the date of payment indicated thereon to prevent re-use of supporting documents</p> <p>7 The Fund Custodian should maintain a cash box (with lock) and the box keys should be kept in a secure place Access to the funds should be restricted to one or not more than two people</p> <p>8 An individual subsidiary ledger should be maintained for all employees with recurring cash advances</p> <p>9 Buku Kas Kecil (Petty Cash Book) should be reviewed and approved by an authorized officer</p> <p>10 The aforementioned controls should be applied to both the office and the project site to ensure proper control of advances to projects</p>		



CHAPTER II 5.1

Page
38

**INTERNAL CONTROL AND GUIDELINES ON PETTY
CASH AND REVOLVING FUNDS DISBURSEMENTS AND
REPLENISHMENTS**

Effective Date

- 11 Minimum documentation required is
- a Approved petty cash voucher
 - b Original copies of supporting documents i.e invoice as Official Receipts (OR)
 - c Any other supporting documents that may be secured

C POSSIBLE EFFECTS OF NON-COMPLIANCE

- 1 Petty/Revolving Cash may be misappropriated
- 2 Double payments
- 3 Long unliquidated cash advances

41



CHAPTER II 5 2

Page

42

NARRATIVE ACCOUNTING PROCEDURES PETTY CASH AND REVOLVING FUNDS, DISBURSEMENTS AND REPLENISHMENTS

Be Effective Since

Step No	Procedures	Responsible Personnel
	A REVOLVING/REPLENISHMENTS	
1	- Based on organization regulation and based on written instruction of the Chairman prepares check and 2 (two) copies of Bukti Pengeluaran Bank (BPgB/Bank Disbursements Voucher)	Cashier
2	- Performs II 4 3 Checks Disbursements Procedures No 1 s/d 3	Cashier
3	- Cashes check and signs BPgB 1 as evidence of receipts - Records check and BPgB-1 on Buku Bank Kasir (Bank Cashier Books) (See II 4 3 Checks Disbursements Procedures)	Cashier
	B DISBURSEMENTS	
4	- Receives approved Bukti Pendukung Ekstern (BPE/Supporting Documents) from Requisitioner	Cashier
5	- Prepares 1 (one) copy of Bukti Pengeluaran Kas Kecil (BPKK/ Petty Cash Disbursements Voucher) - Asks Requisitioner to sign BPKK-1 and issues cash to Requisitioner (if BPE > KB)	Cashier
	Stamps LUNAS (PAID) in BPKK and BPE	

42



CHAPTER II 5 2

Page

43

NARRATIVE ACCOUNTING PROCEDURES
PETTY CASH AND REVOLVING FUNDS,
DISBURSEMENTS AND REPLENISHMENTS

Be Effective Since

Step No	Procedures	Responsible Personnel
6	<ul style="list-style-type: none">- Based on BPEs and BPKK-1 prepares 2 (two) copies of Buku Kas Kecil (BKKc/Petty Cash Book) - Forwards BKKc and Supporting Documents to the Treasurer - Requests Treasurer to sign BKKs to evidence review - If Petty Cash Balance has reached minimum balance Repeat Procedures no 1 s/d 3 - Distributes BKKs 1 BPKK BPE Accountant 2 File	Cashier
7	<ul style="list-style-type: none">- Checks confirmity of BPKK -1 BPEs and BKKs-1 - Indicates in the BPKK the entry to record the transaction - Initials BPKK-1 and BKKc-1 to check evidence - Files BPKK-1 and BPEs numerically - File BKKc-1 - Makes record in accordance of accounting data processing system and procedures	Accountant

13



CHAPTER II 5 2

Page

44

NARRATIVE ACCOUNTING PROCEDURES
PETTY CASH AND REVOLVING FUNDS,
DISBURSEMENTS AND REPLENISHMENTS

Be Effective Since

Step
No

Procedures

Responsible
Personnel

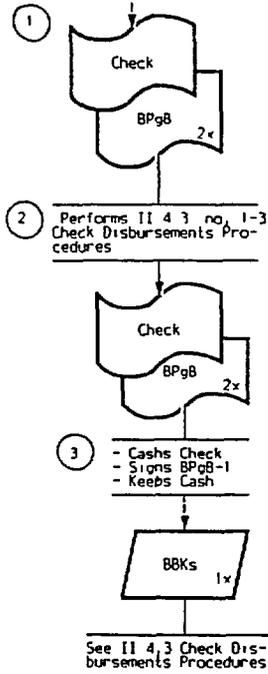
- At month end summarizes and posts account total from Petty Cash to the General Ledger (GL)

IKATAN BIDAN INDONESIA
II 5 3 PETTY CASH AND REVOLVING FUNDS DISBURSEMENTS AND REPLENISHMENT PROCEDURES FLOWCHART

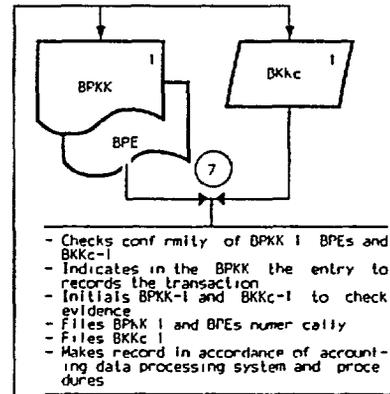
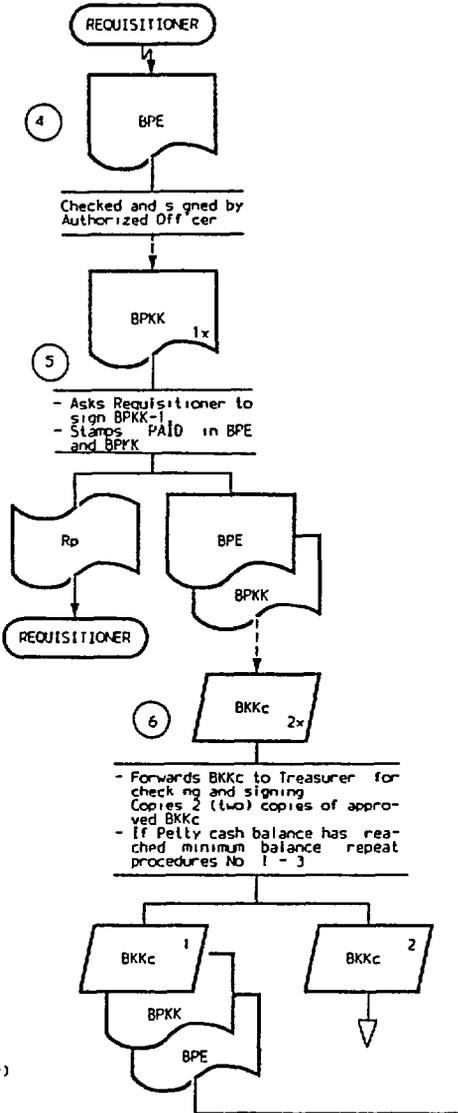
CASHIER	ACCOUNTANT
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A REVOLVING/REPLENISHMENTS

Based on organization regulation and based on written instruction of the Chairman



B DISBURSEMENTS



LEGEND :

- BPgB Bukti Pengeluaran Bank (Bank Disbursements Voucher)
- BBKs : Buku Bank Kasir (Bank Cashier Book)
- BPE Bukti Pendukung Ekstern (Supporting Documents)
- BPkK : Bukti Pengeluaran Kas Kecil (Petty Cash Disbursements Voucher)
- BKKc Buku Kas Kecil (Petty Cash Book)

KAP-JM/II 5 3/5/97

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	CHAPTER II 6 1 1	Page 46
	INTERNAL CONTROL AND GUIDELINES OF CASH ADVANCES AND LIQUIDATION FROM PETTY CASH	Be Effective Since
<p>A <u>GUIDELINES AND INTERNAL CONTROL FEATURES</u></p> <p>1 The authority to issue Cash Advance Slip (Kas Bon/KB) should be restricted to the Superior/Treasurer on her designated representative</p> <p>2 The Petty Cash Disbursement Voucher, The Cash Advances Slip and all supporting documents should be reviewed for availability of funds prior to the approval by the Superior/Treasurer</p> <p>3 The Petty Cash Disbursement Voucher and all supporting documents should be stamped "PAID" with the date of payment (indicated thereon) to prevent unauthorized reusage thereof</p> <p>4 Cash advances should be liquidated within 2 (two) days after the completion date of the activity for which the advances is made</p> <p>5 Cash advances intended for personal purposes</p> <p>6 No new cash advance shall be given to a person with unliquidated cash advances</p> <p>7 Minimum documentations are required on files</p> <p style="margin-left: 20px;">a Approved Petty Cash Disbursement Voucher</p> <p style="margin-left: 20px;">b Supporting Documents</p> <p>B <u>POSSIBLE RESULTS FOR NON-COMPLIANCES</u></p> <p>1 Cash advances may be used for items not authorized by the Superior/Treasurer</p> <p>2 Double payment of some transactions</p> <p>3 Long unliquidated cash advances</p>		



CHAPTER II 6 1 2

Page

47

NARRATIVE ACCOUNTING PROCEDURES
CASH ADVANCES AND LIQUIDATION
FROM PETTY CASH

Be Effective Since

Step No	Procedures	Responsible Personnel
	A REQUISITION	
1	<ul style="list-style-type: none">- As Required Rp- Prepares 1 (one) copy of Kas Bon (KB/Cash Advances Slip)- Completes the form properly and indicates the date amount needed and purpose of the cash advance- Presents KB-1 to the Superior for review and approval- Forwards KB-1 to Cashier	Requisitioner
2	<ul style="list-style-type: none">- Receives KB 1 from the Requisitioner and issues cash- Asks Requisitioner to sign KB-1- Files KB-1 temporarily	Cashier
3	<ul style="list-style-type: none">- After spending the money submit the Bukti Pendukung Ekstern (BPE/Supporting Documents from Extern)- Presents all the documents to the Superior for review and approval on the documents	Requisitioner



CHAPTER II 6 1 2

NARRATIVE ACCOUNTING PROCEDURES
CASH ADVANCES AND LIQUIDATION
FROM PETTY CASH

Be Effective Since

Step No	Procedures	Responsible Personnel
	<ul style="list-style-type: none">- After approval presents all the documents to the Cashier	
	<p>B LIQUIDATION (TWO DAYS AFTER TRANSAC-TION)</p>	
4	<ul style="list-style-type: none">- Compares supporting documents to KB-1 on file to determine the amount due from or refundable to the Requisitioner<ul style="list-style-type: none">a if BPE = KB performs procedures no 6b if BPE > KB issues cash and performs procedures no 6c if BPE < KB receives remaining cash and procedures no 6	Cashier
5	<ul style="list-style-type: none">- Prepares 1 (one) copy of Bukti Pengeluaran Kas Kecil (BPKK/ Petty Cash Disbursements Voucher)- Signs BPKK-1- Asks Requisitioner to sign BPKK-1- Forwards KB-1 and cash (see II 6 1 3 Cash Advances and Liquidation from Petty Cash Procedures no 5b) to Requisitioner- Stamps "LUNAS/PAID with ink on the BPE and BPKK Indicates there on the date of payment	Cashier



CHAPTER II 6 1 2

Page

49

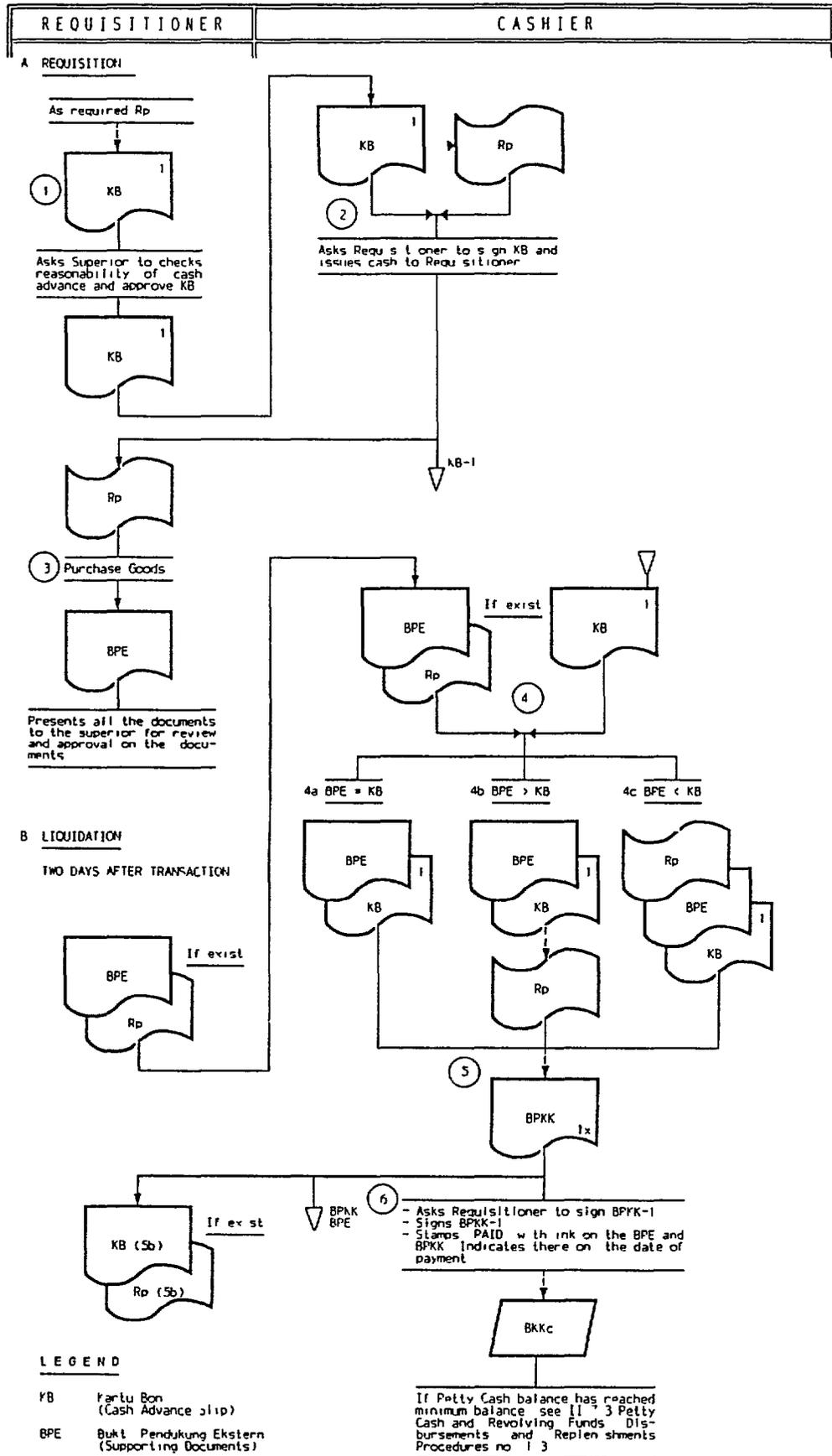
NARRATIVE ACCOUNTING PROCEDURES
CASH ADVANCES AND LIQUIDATION
FROM PETTY CASH

Be Effective Since

Step No	P r o c e d u r e s	R e s p o n s i b l e P e r s o n n e l
6	<ul style="list-style-type: none">- Records Petty Cash Disbursement on Buku Kas Kecil (BKKc/Petty Cash Book) - If Petty Cash Balance has been over than Reimbursement see II 7 3 Petty Cash and Revolving Funds Disbursement and Replenishments Procedures no 1-3	Cashier

IKATAN BIDAN INDONESIA

II 6 1 3 CASH ADVANCES AND LIQUIDATION FROM PETTY CASH PROCEDURES FLOW CHART





CHAPTER II 6 2 1

Page

51

INTERNAL CONTROL AND GUIDELINES
OF CASH ADVANCES AND LIQUIDATION
FROM BANK

Be Effective Since

A GUIDELINES AND INTERNAL CONTROL FEATURES

- 1 The authority to issue Cash Advance Slip (Bon Uang Muka/BUM) and Travel Order and Request for Cash Advance should be restricted to the Chairman/Project Director/Superior or her designated representative
- 2 All Cash Advances Slip should be reviewed for availability of funds prior to the approval by the Chairman
- 3 The Liquidation Report (Pertanggung-jawaban Uang Muka/PjUM) the Travel Expenses Liquidation Report, and all supporting documents should be stamped 'PAID' with the date of payment to prevent unauthorized reusage
- 4 Cash advances should be liquidated within 2 (two) days after the completion date of the activity for which the advances is made
- 5 Cash advances intended for personal purposes are not allowed
- 6 Cash advances shall be made only for expenses that are included in the budget approved by management
- 7 No new cash advance shall be given to a person with unliquidated cash advances
- 8 Minimum documentations are required on files
 - a Approved Cash Advances Slip
 - b Liquidated Report or Travel Expenses Liquidation Report properly supported with plane tickets Invoices, Official Receipts etc



CHAPTER II 6 2 1

Page

52

INTERNAL CONTROL AND GUIDELINES
OF CASH ADVANCES AND LIQUIDATION
FROM BANK

Be Effective Since

B POSSIBLE RESULTS FOR NON-COMPLIANCES

- 1 Cash advances may be used for items not authorized by the Chairman/Project Director
- 2 Double payment of some transactions
- 3 Long unliquidated cash advances



CHAPTER II 6 2 2

Page

53

NARRATIVE ACCOUNTING PROCEDURES
CASH ADVANCES AND LIQUIDATION
FROM BANK

Be Effective Since

Step No	Procedures	Responsible Personnel
	A REQUISITION	
1	<ul style="list-style-type: none">- As Required Rp- Prepares 2 (two) copies of Bon Uang Muka (BUM/Cash Advances Slip)- Completes the form properly and indicates the date amount needed and purpose of the cash advance- Presents BUM to the Superior for review and approval- Forwards BUM to Treasurer	Requisitioner
2	<ul style="list-style-type: none">- Checks BUM against the approved budget- Signs BUM to review evidence/approval- Forwards BUM to the Cashier and gives instruction to prepare check for payment	Treasurer
3	<ul style="list-style-type: none">- Prepares check (see II 4 2 Bank Disbursements Procedures)- Files BUM-2 temporarily and issues check to the Requisitioner- Forwards BPgB-1 and BUM-1 to the Accountant	Cashier



CHAPTER II 6 2 2

Page

54

NARRATIVE ACCOUNTING PROCEDURES
CASH ADVANCES AND LIQUIDATION
FROM BANK

Be Effective Since

Step No	Procedures	Responsible Personnel
4	<ul style="list-style-type: none">- Checks conformity of BPgB-1 and BUM-1- Indicates in the BPgB the record of the transaction- Initials BPgB-1 to check evidence- Makes record in accordance of Accounting data processing system and procedures <p>B LIQUIDATION (TWO DAYS AFTER TRANSAC-TION)</p>	Accountant
5	<ul style="list-style-type: none">- After spending money and with the available Bukti Pendukung Ekstern (BPE/Supporting Documents) prepares Pertanggungjawaban Uang Muka (PjUM/Liquidation Report) to determine the amount due from or refundable	Requisitioner
6	<ul style="list-style-type: none">- Presents PjUM together with the BPE to the Superior for review and approval- After approval presents all the documents to the Treasurer	Requisitioner
7	<ul style="list-style-type: none">- Compares PjUM to BPE against the approved budget- Signs PjUM to review evidence/approval- Forwards all documents to Cashier	Treasurer



CHAPTER II 6 2 2

Page

55

NARRATIVE ACCOUNTING PROCEDURES
CASH ADVANCES AND LIQUIDATION
FROM BANK

Be Effective Since

Step No	Procedures	Responsible Personnel
8	<ul style="list-style-type: none">- Compares PjUM and BPE against the BUM 2 on file to determine the amount due from of refundable to the Requisitioner -<ul style="list-style-type: none">a if BPE = BUM -2 performs procedures no 8b if BPE > BUM -2 repeat procedures no 3c if BPE < BUM -2 prepares 1 (one) copy of Bukti Penerimaan Bank (BPnB/Bank Receipt Voucher) performs procedures no 8	Cashier
9	<p>After the reimbursement has been made to the Requisitioner stamps LUNAS/PAID" on PjUM BPE and BUM and indicates there on the date of payment (BUM should be attached to the PjUM as part of BPE)</p> <ul style="list-style-type: none">- Forwards PjUM BUM and BPE to the Accountant for preparing the Journal Voucher (JV)	Cashier
10	<ul style="list-style-type: none">- Checks confirmity of PjUM BUM 2 BPE and BUM-1 on file - Initials PjUM to check evidence - Post JV to the General Ledger and files the JV together with BUM PjUM and BPE numerically	Accountant

52

	CHAPTER II 7.1	Page 54
	INTERNAL CONTROL AND GUIDELINES ON PURCHASES	Effective Date
<p>A <u>GUIDELINES AND INTERNAL CONTROL FEATURES</u></p> <p>1 All purchases other than those through the Petty Cash Fund should be supported with a Purchase Order (Order Pembelian/OP)</p> <p>2 Supplier selection should be followed whenever practicable to ensure that goods of satisfactory quality are acquired at a reasonable price and terms of payment</p> <p>3 OP and the bid of selected suppliers should be the basis for preparing OP OP should be prenumbered</p> <p>4 Purchases should be made with the following guidelines</p> <p style="padding-left: 40px;">a Quantity and specifications ordered should correspond to the quantities and specifications invoiced and received</p> <p style="padding-left: 40px;">b Goods of satisfactory quality are acquired at a reasonable price and</p> <p style="padding-left: 40px;">c All goods being paid must be accepted in good order</p> <p>5 Payments to suppliers should be properly approved and must be prepared by check in the name of the suppliers</p> <p>6 Purchases must be in accordance with approved budget in the grant agreement and approved by authorized officer</p> <p>7 Minimum documentation required on file is</p> <ul style="list-style-type: none"> - Approved Purchase Order - Price List from three (3) suppliers - Sales Invoice of supplier <p>B <u>POSSIBLE EFFECTS OF NON-COMPLIANCE</u></p>		



CHAPTER II 7 1

Page
55

**INTERNAL CONTROL AND
GUIDELINES ON PURCHASES**

Effective Date

- 1 Unnecessary items may be ordered/purchased
- 2 Selected suppliers may be of disadvantage to the project
- 3 Damaged goods may be accepted
- 4 The quantities and specifications of the goods invoiced and received may differ from the quantities and specifications ordered

58



CHAPTER II 7 2

Page

59

NARRATIVE ACCOUNTING PROCEDURES OF PURCHASE RECEIPT

Be Effective Since

Step No	Procedures	Responsible Personnel
	A PURCHASE	
1	<ul style="list-style-type: none">- Based on Purchase Requisition prepares 3 (three) copies of Order Pembelian (OP/Purchase Order)- Asks Authorized Officer to sign OP and stamps on OP- Distributes<ul style="list-style-type: none">OP 1 Supplier-2 Accountant-3 Purchase Requisitioner	Secretariat
2	<ul style="list-style-type: none">- Receives OP-3 from Secretariat and records purchase on Buku Kontrol Pembelian (BKPb/ Purchase Control Book) files OP-3 and BKPb	Purchase Requisitioner
	B RECEIPT	
3	<ul style="list-style-type: none">- Receives Faktur (F/Invoice) Surat Jalan (SJ/ Delivery Order) - Original/copy goods from Supplier and compares to OP-3 on files- Inspects and count the items/goods before acknowledging receipt- Compares OP-3 to SJ and items/goods received	Purchase Requisitioner



CHAPTER II 7 2

Page

60

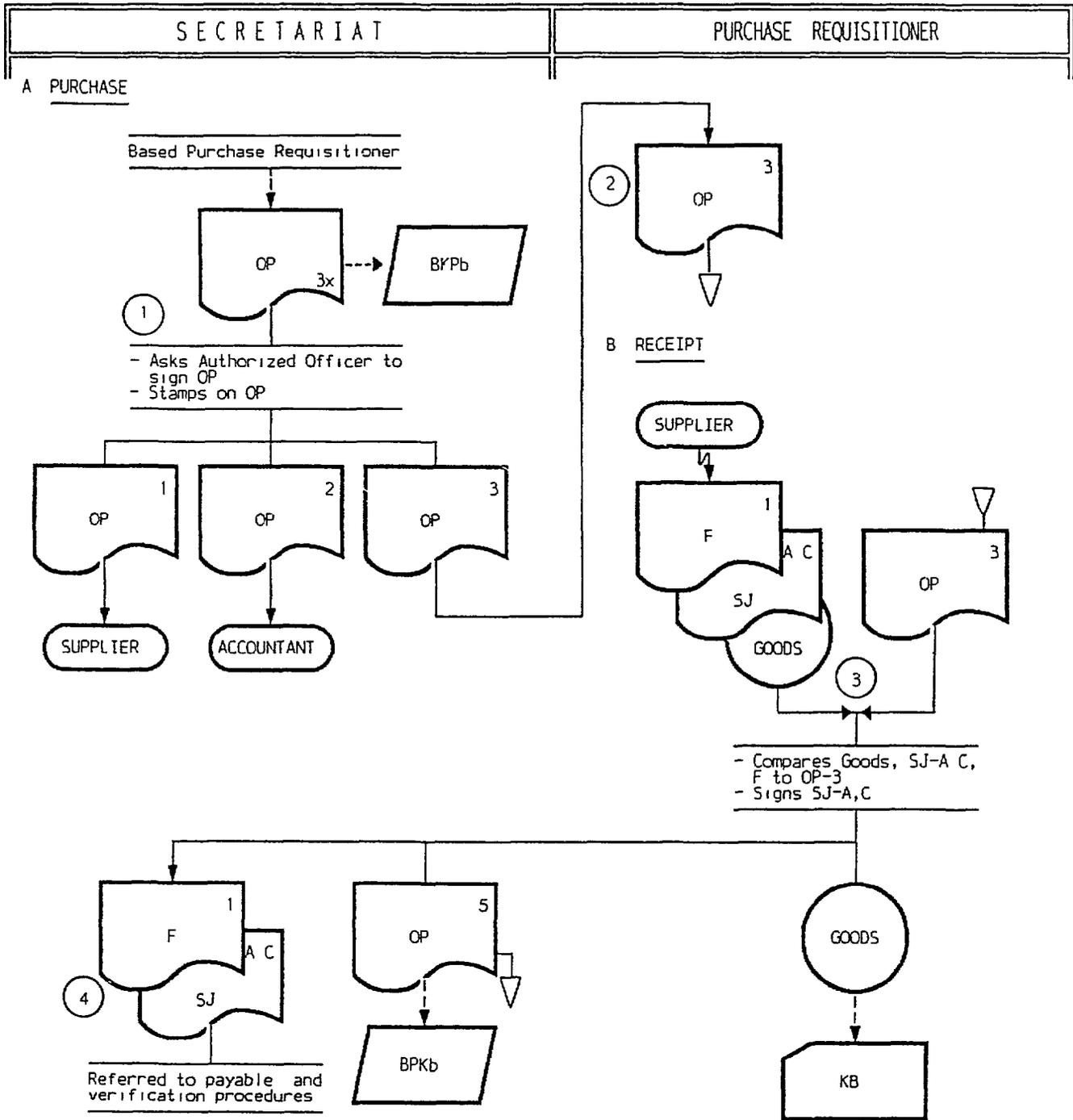
NARRATIVE ACCOUNTING
PROCEDURES OF PURCHASE RECEIPT

Be Effective Since

Step No	Procedures	Responsible Personnel
4	<ul style="list-style-type: none">- Signs on the SJ to acknowledge receipt of the items delivered and to check evidence against OP- Records goods to Kartu Barang (KB/Stock Card)- Forwards F SJ-A C OP-3 to the Secretariat- Receives F SJ-A C OP-3 from Purchase Requisitioner- Records goods receipt on Buku Kontrol Pembelian (BKPb/Purchase Book)- Referring to payable and verification procedures	Secretariat

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II 7 3 PURCHASES PROCEDURES



LEGEND

- OP Order Pembelian (Purchase Order)
- F Faktur (Invoice)
- SJ Surat Jalan (Delivery Order)
- BKPb Buku Kontrol Pembelian (Purchase Order Book)
- KB Kartu Barang (Stock Card)

	CHAPTER II 8 1	Page 59
	INTERNAL CONTROL AND GUIDELINES ON SALES	Effective Date
<p>A <u>GUIDELINES AND INTERNAL CONTROL FEATURES</u></p> <p>1 All sales of inventories should be supported by prenumbered Delivery Order (Surat Pengiriman Barang/SPB) The SPB will be the basis for recording revenue</p> <p>2 The Accounting Staff should maintain Accounts Receivable Subsidiary Ledger (ARSL) for each buyer/customer to record and monitor the movements of the customer's account The ARSL will be the basis for the preparation of the Statement of Accounts (SA)</p> <p>3 All cash/checks and the related SPB should be submitted to the Cashier at the end of the day or upon arrival from an out-of-town sales trip by the salesperson</p> <p>4 The Accounting Staff should account for the numerical sequence of the form submitted SPB by the salesperson</p> <p>5 The SPB should be recorded in the Accounts Receivable Book (Buku Piutang/BP) on the date of incurrence</p> <p>B <u>POSSIBLE EFFECTS OF NON-COMPLIANCE</u></p> <p>1 Sales proceeds may be misappropriated by a salesperson</p> <p>2 Some uncollected customer's accounts may remain undetected</p> <p>3 Sales revenues may not be reported</p>		



CHAPTER II 8 2 1

Page

63

NARRATIVE ACCOUNTING
PROCEDURES SALES AND DELIVERY

Be Effective Since

Step No	Procedures	Responsible Personnel
1	Receives confirmation from Customer and checks inventory a If available instructs secretariat to prepare Surat Pengiriman Barang (SPB/Delivery Order) b If not available performs II 10 3 Purchase and Receipt Procedures	Goods Owner
2	- Based on instruction from Goods Owner prepares 4 (four) copies of SPB and stamp "IBI" - Asks authorized officer to sign SPB 1-4 - Stamps IBI Distributes SPB-1 2 3 Goods Owner -4 File	Secretariat
3	- Receives SPB-1 2 3 from Secretariat and sign SPB 1-3 for Delivery	Goods Owner
4	- Prepares Goods in confrmance with SPB Records delivery on Kartu Barang (KB/Stock Card) Delivers Goods through Expedition	Goods Owner



CHAPTER II 8 2 1

Page

64

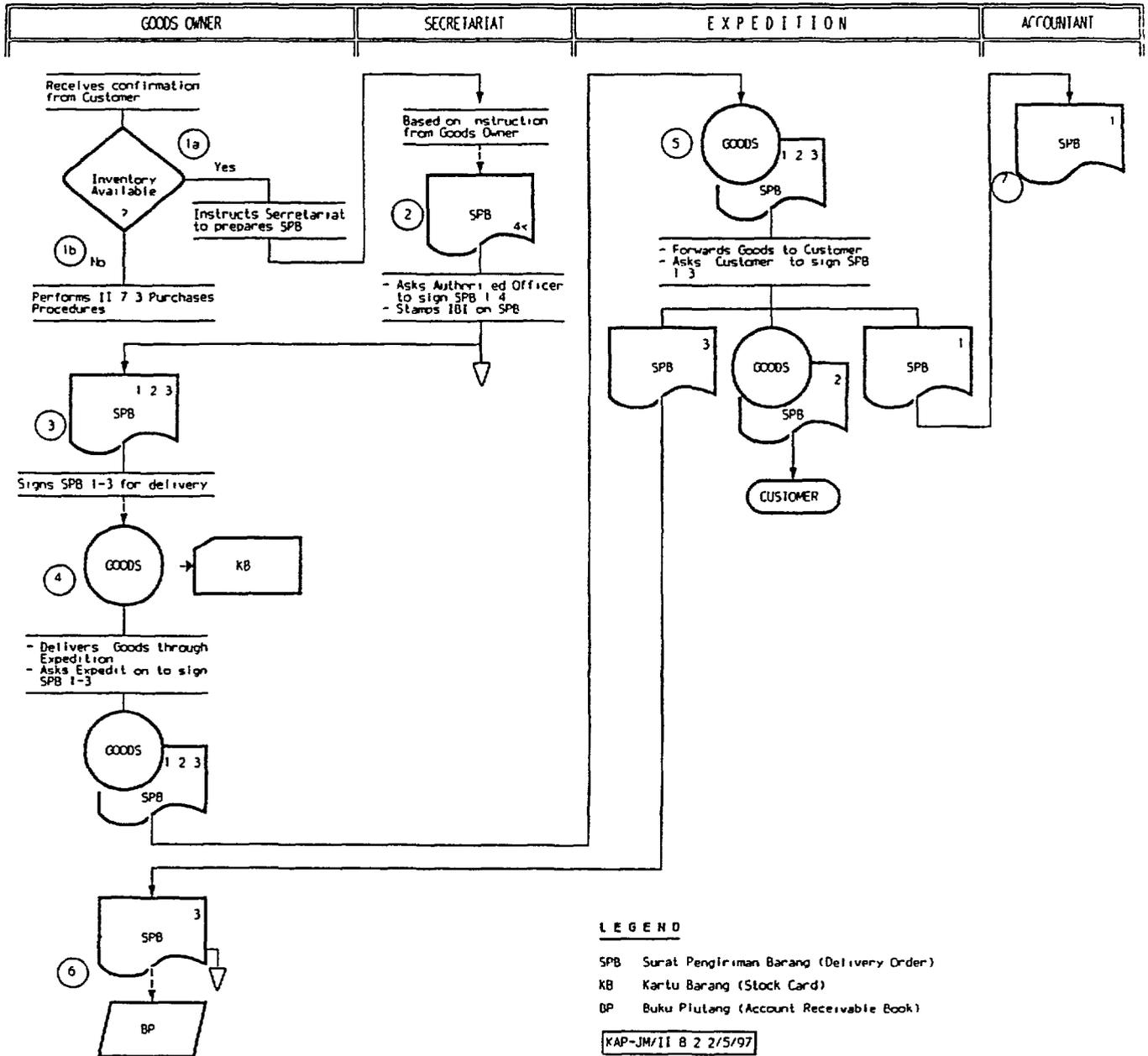
NARRATIVE ACCOUNTING
PROCEDURES SALES AND DELIVERY

Be Effective Since

Step No	Procedures	Responsible Personnel
5	<ul style="list-style-type: none">- Asks Expedition to sign SPB 1-3- Distributes Goods SPB-1 2 3 to expedition - Receives Goods SPB-1 2 3 from Goods Expedition Owner - Forwards Goods to Customer - Asks Customer to sign SPB 1-3 - Distributes SPB-1 Accountant Goods SPB-2 Customer SPB-3 Goods Owner	Expedition
6	<ul style="list-style-type: none">- Receives SPB-3 from Expedition - Records SPB-3 on Buku Piutang (BP/Account Receivable Book) - File SPB-3	Goods Owner
7	<ul style="list-style-type: none">- Receives SPB-1 from Expedition At month end summarizes and posts account totals to General Ledger (GL)	

IKATAN BIDAN INDONESIA

II 8 2 2 SALES AND DELIVERY PROCEDURES FLOW CHART



65



CHAPTER II 8 3 1

Page

66

NARRATIVE ACCOUNTING
PROCEDURES COLLECTION

Be Effective Since

Step No	Procedures	Responsible Personnel
	A <u>COLLECTION</u>	
1	<ul style="list-style-type: none">- 3 (three) days before Surat Pengiriman Barang (SPB/Delivery Order) is due prepares 2 (two) copies of Surat Tagihan (ST/ Collection Bill)- Distributes ST-1 to Customer and Files ST-2 SPB-3	Goods Owner
	B <u>COLLECTION RECEIPT</u>	
1	<ul style="list-style-type: none">- Receives cash and ST (ST-1 if required) from Customer- Retrieves ST-2 and SPB-3 from file- Compares cash and ST-1 to ST-2 and SPB 3- Counts cash receipt- Records the transaction on Buku Piutang (BP/ Account Receivable Book)	Goods Owner
2	<ul style="list-style-type: none">a If Cash Performs II 1 3 Cash Receipt Proceduresb If non Cash, Performs II 2 3 Bank Receipt Procedures	Goods Owner

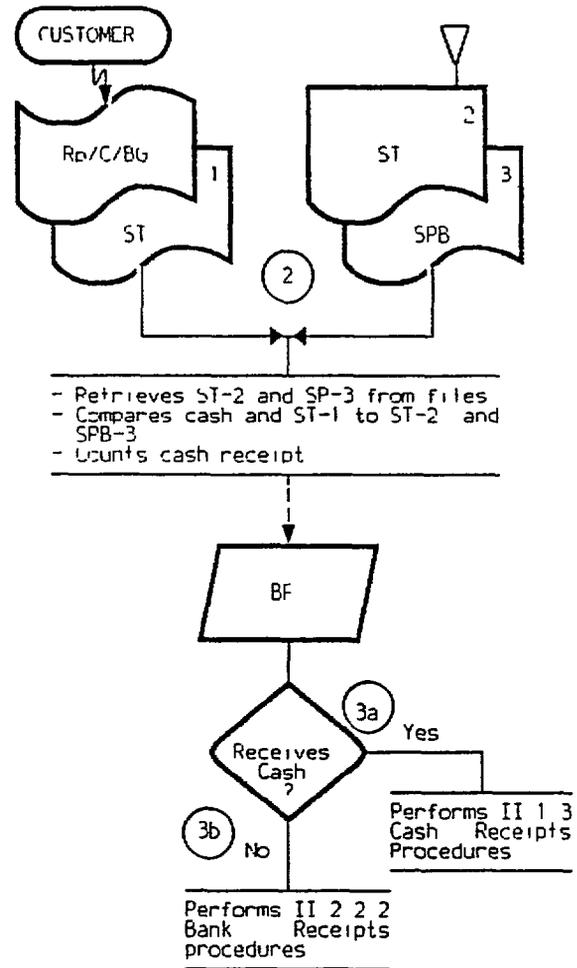
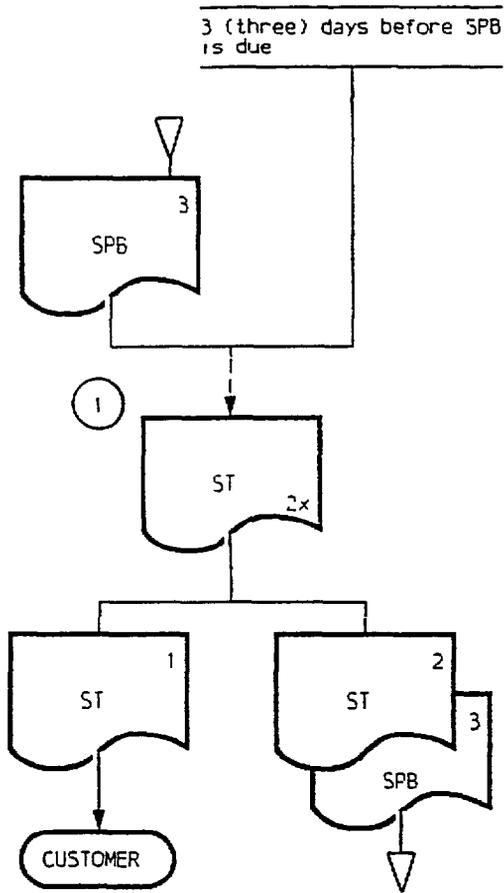
IKATAN BIDAN INDONESIA

II 8 3 2 COLLECTION AND COLLECTION RECEIPT PROCEDURES FLOWCHART



A COLLECTION

B COLLECTION RECEIPT



LEGEND

- SPB Surat Pengiriman Barang (Delivery Order)
- ST Surat Tagihan (Collection Bill)
- BP Buku Piutang (Account Receivable Book)

	BAB III	Page 68
	ACCOUNTING CONTROLS AND PROCEDURES	Be Effective Since

A BASIC FEATURES

The principal objectives of any accounting control system are to physically safeguard the organization's assets i.e. to prevent fraud and other losses and to ensure the accuracy and completeness of the accounting records. To achieve these objectives the accounting system should be designed in accordance with the following basic internal control features

- 1 Segregation of duties (i.e. physical control over assets must be separated from recording and operational function)
- 2 Appropriate authorization of transactions
- 3 Internal check and balances
- 4 Adequate management supervision, and
- 5 Plan of organization

The succeeding sections describe the standard internal accounting control guidelines and procedures for each major sub-system taking into consideration the above mentioned features

B GENERAL ACCOUNTING SYSTEM

The General Accounting System classifies and presents the flow of accounting information from the original source documents to the books of original entry information from the original source documents to the book of original entry (journals) and eventually to the book of final entry (general ledger). The general ledger is the basis for the preparation of periodic trial balance and various financial reports



ACCOUNTING CONTROLS AND PROCEDURES

Be Effective Since

The system includes

- 1 Coded chart and description of accounts
- 2 Internal control features
- 3 Financial guidelines
- 4 Detailed narrative accounting procedures and illustrative journal entries
- 5 Procedures flowchart of major sub-system and
- 6 Exhibit of accounting forms used in processing and recording

Vouchers used

- 1 Bukti Penerimaan Kas (Cash Receipt Voucher)
- 2 Bukti Pengeluaran Kas (Cash Disbursement Voucher)
- 3 Bukti Penerimaan Bank (Bank Receipt Voucher)
- 4 Bukti Pengeluaran Bank (Bank Disbursement Voucher)
- 5 Bukti Pengeluaran Kas Kecil (Petty Cash Disbursement Voucher)
- 6 Kuitansi (Official Receipt)
- 7 Surat Pengiriman Barang (Delivery Order)
- 8 Ikhtisar Gaji (Salary List)
- 9 Bukti Jurnal (Journal Voucher)

C BOOKS OF ACCOUNTS AND SUBSIDIARY CONTROL RECORDS

Special multi-column books of accounts are used to facilitate the recording posting and classifying of financial transactions. The books of accounts are the sources of information for the preparation of management reports. Subsidiary records are set up for major accounts with numerous components for recording and internal control purposes. A brief description of the books of accounts and subsidiary control records follows.

	BAB III	Page 70
	ACCOUNTING CONTROLS AND PROCEDURES	Be Effective Since
<p>Description</p> <p>A BOOKS OF ACCOUNTS</p> <ol style="list-style-type: none"> 1 <u>Cash Receipts Book (Buku Kas/Buku Bank)</u> - Records all cash receipt transactions Contains columns for Cash in Bank (separate column for each bank account) and regular source of cash 2 <u>Cash Disbursement Book (Buku kas/Buku Bank)</u> - Records all transactions involving checks disbursements contains columns for Cash in Bank and all major expense account currently in use 3 <u>Sales Book (Buku Penjualan)</u> - Records all sales transactions Recording must be done chronologically with the Sales Invoice No to facilitate reference 4 <u>Journal Voucher</u> - Serves as a source document and as a book of accounts to record all non cash transaction Examples of such transactions are adjusting or reclassifying entries and depreciation of fixed assets 5 <u>General Ledger</u> - Book of final entry Summarizes all entries in the books of original entry (cash receipts book cash disbursements sales book journal voucher etc) the account balances in this book are the basis for the preparation of the financial statements <p>B SUBSIDIARY RECORDS</p> <ol style="list-style-type: none"> 1 <u>Loans Receivable Subsidiary Ledger</u> - Records loan and collections made from loan borrowers One subsidiary ledger is maintained for each borrower The borrower s name and address amount borrowed term of payment interest rate and other data should be indicated in the ledger 2 <u>Advances to Officers Subsidiary Ledger</u> - records all cash advances to officers and staff and the liquidations of these advances One subsidiary ledger is maintained for each individual 		



BAB III

Page

71

ACCOUNTING CONTROLS AND PROCEDURES

Be Effective Since

- 3 Stock Card - Records and controls the receipt and issuance of high value inventory and other expendable items A separate stock card should be maintained for each item
- 4 Fixed Asset Card - Contains historical data (date of acquisition cost brief description of each item rate and periodic depreciation charges etc) of each property and equipment
- 5 Accounts Payable Subsidiary Ledger - records all purchases on account and the subsequent payment One ledger is maintained for each creditor/supplier
- 6 Project expenditures Subsidiary Ledger - Contains details of actual project expenditures One ledger should be maintained for each expense budget item in the grant budget



Chart of Accounts

The chart of accounts is designed to facilitate the recording and summarization of transactions and the preparation of financial reports. Accounts are grouped into assets, liabilities, fund balances, revenue, and expenses. A block number is assigned to each account group to allow flexibility for creating new account without altering existing account numbers.

The chart identifies accounts that are applicable to each project and indicates the applicable fund sources. Assets are identified by project to facilitate monitoring and location.

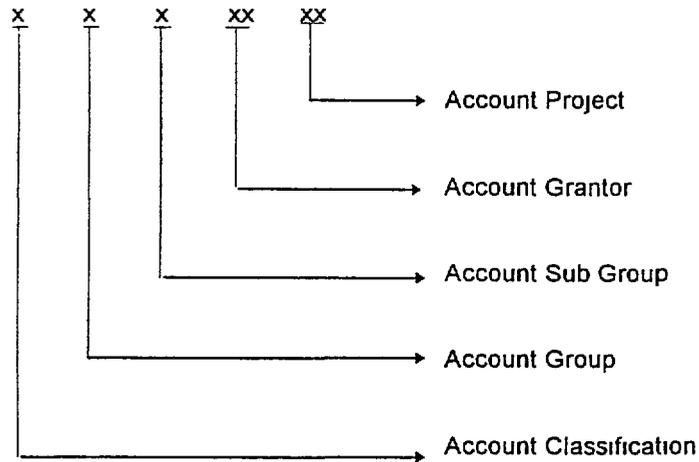
The Coding System has The Following Mechanisme

1. A basic three digits code shall be used to identify the major accounts grouping in the financial statements. The first two digits represent the main classification of the accounts to facilitate summarization of accounts in the Trial Balance. The last digit represents subsidiary ledger codes or numerical designation of main account sub-classification. The account groupings are enumerated as follows:

Assets	100 to 299
Liabilities	300 to 449
Fund Balances	450 to 499
Revenues	500 to 549
Cost of Goods sold (COGS)	550 to 559
Project Expenses	600 to 699
General & Administrative Expenses	700 to 799
Other Expenses	800 to 899

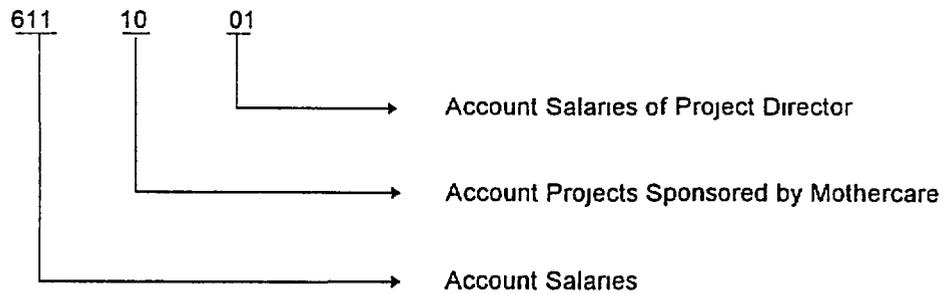


The Coding System



To illustrate the coding system

Account code 611 10 01 = Salary of Project Director





CHAPTER IV 2

Page

74

CHART OF ACCOUNTS

Be Effective Since

LEDGER		SUBSIDIARY LEDGER	
Acct No	Account Title	Acct No	Account Title
100 - 299	CURRENT ASSETS		
101 00 00	Cash on Hand		
110 00 00	Petty Cash Fund		
120 00 00	Bank		
200 00 00	Account Receivable		
220 00 00	Cash Advance		
230 00 00	Inventory		
250 00 00	Prepaid Expenses		
300 - 349	FIXED ASSETS		
301 00 00	Land		
302 00 00	Building		
303 00 00	Vehicle		
304 00 00	Office Supplies		
350 - 399	ACCUMULATED DEPRECIATION FIXED ASSETS		
352 00 00	Building		
353 00 00	Vehicle		
354 00 00	Office Supplies		
400 - 449	CURRENT LIABILITIES		
410 00 00	Trade Payable		
420 00 00	Tax		
430 00 00	Accrued Expenses		
440 00 00	Other Liabilities		

74



CHAPTER IV 2

Page

75

CHART OF ACCOUNTS

Be Effective Since

LEDGER			SUBSIDIARY LEDGER	
Acct No	Account Title		Acct No	Account Title
450 - 499	FUND BALANCE			
500 - 549	REVENUES			
500 10 00	Mother Care			
500 20 00	Profit			
500 30 00	Pathfinder/SDES			
500 40 00	Yayasan Dana Abadi Karya Bakti			
510 00 00	Member s fee			
520 00 00	Sales			
530 00 00	Donation			
540 00 00	Hospital s Revenue			
545 00 00	Other Income			
550 00 00	COST OF GOOD SOLD			
600 00 00	PROJECTS EXPENSES			
611 00 00	Salaries			
612 00 00	Equipment and Commodities			
613 00 00	Monitoring and Evaluation			
614 00 00	Administration and Travel			
615 00 00	Training			
618 00 00	Indirect Expenses			
700 00 00	GENERAL & ADMINISTRATIVE EXPENSES			
711 00 00	Salanes			
713 00 00	Medical			
714 00 00	Office Administrative			



CHAPTER IV 2

Page

76

CHART OF ACCOUNTS

Be Effective Since

LEDGER			SUBSIDIARY LEDGER	
Acct No	Account Title		Acct No	Account Title
715 00 00	Consumption			
716 00 00	Vehicles			
717 00 00	Depreciation			
718 00 00	Duty Trip Expenses			
719 00 00	Profesional Fee			
800 00 00	OTHER EXPENSES			
811 00 00	Bank Expenses			

76



CHAPTER IV 3

Page

77

DEFINITION OF ACCOUNTS

Be Effective Since

ASSETS (100 - 199)

101 CASH ON HAND

This account is debited with cash collections from receivable and cash receipts from other sources. It is then credited with the subsequent deposit of these cash collections to the bank account.

102 PETTY CASH FUND/REVOLVING FUND

This account is set up to account for expenses which need not be paid with check. The fund is established under the imprest system. The fund is replenished when cash in the fund is near depletion or reaches a certain minimum balance.

120 BANK

This represents Cash in Bank account balance whether savings and/or demand deposits not subject to restrictions on withdrawals. It is increased by deposits and bank credits and decreased by withdrawals, payments and bank charges made from the bank account.

220 ADVANCES TO EMPLOYEES AND OFFICERS

This account represents unliquidated advances to officers and employees for transportation and various project related expenses.

230 MATERIALS AND SUPPLIES INVENTORY

This represents unused materials and supplies.

250 PREPAID EXPENSES

This account represents payment for expenses which are paid in advance.

300 FIXED ASSET

This account represents all tangible assets of lasting value and used, acquired by the grantee whether donated or purchased through the general fund, unrestricted grant or a special grant.



CHAPTER IV 3

Page

78

DEFINITION OF ACCOUNTS

Be Effective Since

350 ACCUMULATED DEPRECIATION

This account is provided to recognize the cost portion of the Fixed Asset account which has been depreciated. The estimated useful life of the asset is taken into account and a portion of the cost is charged to operation every year.

LIABILITIES (400 - 449)

AND FUND BALANCES (450 - 499)

400 - 449 CURRENT LIABILITIES

This account represents unpaid bills covering accounts or obligations to outside creditors arising from the purchase of materials, supplies, services, property and equipment and other transactions.

430 ACCRUED EXPENSES

This account represents accrued salaries and other expenses incurred but not yet paid as of the end of a period such as accrued rent, interest, etc.

440 OTHER CURRENT LIABILITIES

This account takes care of other current liabilities incurred which cannot be classified under any specific liability account.

450 - 499 FUND'S BALANCE

This account shows the balance of a fund entity/project as of a certain period. This account is increased by crediting it for the other fund entities. This account is decreased/debited for excess of expenses over revenues and transfer of funds to other fund entities.

REVENUE (500 - 549)

500 - 540 GRANTS

This account represents the amount of operating grants, capital grants, and special grants received from the Grantors.



CHAPTER IV 3

Page

79

DEFINITION OF ACCOUNTS

Be Effective Since

- 545 OTHER REVENUE**
This account represents revenue derived from sources other than the above revenue classifications
- 600 PROJECT'S EXPENSES**
- 611 SALARY**
This account is to be charged for salaries and wages of project officers and staff including other employee fringe benefits
- 510 - 519 EQUIPMENT AND COMMODITIES**
This account is to be charged for acquisition of budgeted items approved by Chairman/Project Director
- 520 - 529 MONITORING AND EVALUATION**
This account is to be charged for expenses incurred in monitoring and evaluating the progress of the implementation of the projects
- 530 - 539 ADMINISTRATION AND TRAVEL**
This account is to be charged for approved administrative (e.g. office supplies, rent, power, etc.) and travel expenses incurred by Chairman/Project Director
- 550 - 559 TRAINING**
This account is to be charged for expenses incurred in the training/seminars of the staff and/or beneficiaries of the project
- 700 GENERAL AND ADMINISTRATION EXPENSES**
This account is to be charged for expenses incurred in the general and Administration Expenses of the staff
- 800 OTHER EXPENSES**
This account represents expenditures not properly classified under any of the above expense classification. Approval of management must be obtained before an expenditure can be charged to this account

V SAMPLE JOURNAL ENTRIES

JOURNAL ENTRIES						
No	Transaction	Source Documents	Account No		ACCOUNT NAME	Subsidiary Ledger
			Debit	Credit		
1	Cash/Bank Receipts					
a	Grant Revenue	Bank Receipts Voucher Credit Bank Note	120 00 00		Bank	
				500 10 00	Mother Care	
				500 20 00	Profit	
				500 30 00	Pathfinder/SDES	
b	Collections of Account Receivables	Cash Receipt voucher	101 00 00/ 120 00 00		Cash/Bank	- Sales Control Book
				200 00 00	Account Receivable	
c	Member s Fee Revenue	Credit Note Bank receipts Voucher Cash Receipts Voucher	101 00 00/ 120 00 00		Cash/Bank	
				510 00 00	Member s Fee of Revenue	
d	Donation Revenue	Cash/Bank Receipts Voucher	101 00 00/ 120 00 00		Cash/Bank	
				530 00 00	Donation s Revenue	
e	Foundation Revenue	Bank Receipts Voucher	120 00 00		Cash	
				500 40 00	Foundation s Revenue	
f	Hospital Revenue	Cash Receipts Voucher	101 00 00		Cash	

JOURNAL ENTRIES

No	Transaction	Source Documents	Account No		ACCOUNT NAME	Subsidiary Ledger
			Debit	Credit		
2.	Bank Disbursements					
a	Petty Cash Revolving	Bank Disbursements Voucher	110 00 00		Petty cash	
				120 00 00	Bank	
b	Petty Cash Replenishments	Bank Disbursements Voucher	600 00 00		Project Expenses	
		Expenditure Summary	700 00 00		Gen & Administrative Expenses	
				120 00 00	Bank	
c	Payment of Account Payables	Bank Disbursement Voucher	410 00 00		Account Payable	
		Supporting Document		120 00 00	Bank	
d	Payroll	Bank Disbursement Voucher Salary List	711 00 00		Salary Expenses	
		Payroll Summary		120 00 00	Bank	
e	Cash Advances	Bank Disbursements Voucher Receipts	220 00 00		Cash Advance	
		Bank Debit Note		120 00 00	Bank	
3	Other Transactions					
a	Credit Purchase	Supplier's Invoice Purchase Order	230 00 00		Inventory	
				410 00 00	Account Payable	
b	Credit Sales	Delivery Order Sales Order	200 00 00		Account Receivable	
				520 00 00	Sales	
			550 00 00		Cost of Good Sold	
				230 00 00	Inventory	
c	Bank Reconciliation	Bank Statements Bank Receipts Voucher	120 00 00		Bank	
		Bank Disbursements Voucher		545 00 00	Interest Revenue	
				410 00 00	Account Payable	
			atau			
			811 00 00		Bank Expenses	
				120 00 00	Bank	

JOURNAL ENTRIES

No	Transaction	Source Documents	Account No		ACCOUNT NAME	Subsidiary Ledger
			Debit	Credit		
4	Adjustment Journal Entries					
a	Prepaid Expenses	Journal Voucher	600 00 00/ 700 00 00		Project Expenses/General and Administrative Expenses Prepaid Expenses	
				250 00 00		
b	Deprecation of Fixed Asset	Journal Voucher	717 00 00		Deprecation Expenses Accumulated Deprecation Fixed Asset	
				350 00 00		
c	Accrued Expenses	Journal Voucher	600 00 00/ 700 00 00		Project Expenses/General and Administrative Expenses Accrued Expenses	
				430 00 00		
5	Closing Entries					
a	Closing Expenses and Revenue Accounts	Journal Voucher	500 10 00 500 20 00 500 30 00 500 40 00 510 00 00 520 00 00 530 00 00 540 00 00		Mother Care Profit Pathfinder/SDES Foundation Dana Abadi Karya Bakti Members Fee Sales Donation Hospital s Revenue	
				550 00 00	Cost of Good Sold	
				600 00 00	Program Expenses	
				700 00 00	General and Other Expenses	
				450 00 00	Fund Balance	
6	Reversing Entries					
a	Accrual Expenses Occured	Journal Voucher	430 00 00		Accrued Expenses Project Expenses/General and Administrative Expenses	
				600 00 00/ 700 00 00	Expenses	

22