



**NACO ACCOUNT
FACILITATOR'S MANUAL
TRAINEE WORKBOOK**

Day 1

Cash Book

Some important points about maintaining Cash Books

1. No cutting or alterations should be made in the cashbook. Correction fluid should also not be used. Any mistake should be corrected by passing a rectification entry.
2. Cashbooks should be written regularly.
3. The Cashbook should be tallied, checked and signed by the competent authority or any other appropriate authority every month.
4. Cashbooks should always remain at the office.

Cash Book Exercise

A large, empty rectangular box with a thin black border, occupying most of the page below the title. It is intended for the student to write their answers to the cash book exercise.

Bank Reconciliation Statement

Bank Reconciliation Statement is prepared to ensure that the balance shown by our bankbook and the bank pass book (bank statement) tallies. It is done in the following way.

It commences with the balance as per our bankbook. To this, we add those cheques, we have issued to suppliers etc. but which have not been presented for payment to the bank, by the suppliers. Any interest that might be credited to our bank by the bank should also be added to our bankbook balance. Cheques which we have deposited in the bank, but which are not yet credited by the bank to our account, have to be deducted from our bank balance.

Any bank charges or collection charges, which the bank has deducted from our account, have to be deducted from our bank books.

Bank Reconciliation Statement Exercise

Bank Reconciliation Statement			
As on 31st March 2010			
A. Balance as per Bank Book			Rs
B. Add:			
Date	Particulars	Cheque No	Amount Rs
	Cheques issued but not presented in Bank		
	Interest Credited by Bank but not booked in Bank Book		
	Total Rs		
C. Less:			
Date	Particulars	Cheque No	Amount Rs
	Receipt booked in Bank book but not in Bank Statement		
	Directly debited by Bank but not entered in Bank Book		
	Bank charges debited by Bank but not booked in Bank Book		
	Total Rs		
Balance as per Passbook/ Statement		(A+B)-C	

Journal and Ledger

A **journal** entry, in accounting, is a logging of transactions into accounting journal items. The journal entry can consist of several items, each of which is either a debit or a credit. The total of the debits must equal the total of the credits or the journal entry is said to be "unbalanced". **Journal** is also known as the book of prime entry.

Journal Vouchers are used to book entries in the accounts which do not have any effect on the cash book or bank book. Accordingly, booking of provisions, transfer of entries from one code to another or correction of wrong entries is routed through the journal. Journal vouchers have to be treated with same importance as bank or cash payment vouchers.

The general **ledger** is where all accounting transactions are posted in a double entry system using debits (on the left) and credits (on the right) for each transaction.

The **debit and credit** entries impact at least two ledger accounts and it is usual to capture enough information in each leg of the entry to be able to identify the other one.

The general **ledger** provides data for the Balance Sheet and income Statement. The ledger can be electronic or physical depending on whether you are using computer software or a manual system. Most companies use a computerized version of the general ledger, allowing for greater ease of entry and reporting.

Journal and Ledger Exercise

Name of Transactor:

Nature of transaction:

Journal and Ledger

Name of Transactor:

Nature of transaction:

Journal and Ledger

Name of Transactor:

Nature of transaction:

Journal and Ledger

Name of Transactor:

Nature of transaction:

Journal and Ledger

Name of Transactor:

Nature of transaction:

Journal and Ledger

Name of Transactor:

Nature of transaction:

Journal and Ledger

Name of Transactor:

Nature of transaction:

Journal and Ledger

Name of Transactor:

Nature of transaction:

Journal and Ledger

Name of Transactor:

Nature of transaction:

Journal and Ledger

Name of Transactor:

Nature of transaction:

Journal and Ledger

Name of Transactor:

Nature of transaction:

Journal and Ledger

Name of Transactor:

Nature of transaction:

Journal and Ledger

Day 2

Cash Payments

1

Your Answer: Cash payments will be made only after preparing the _____ voucher.

Correct Answer: Cash payments will be made only after preparing the _____ voucher.

2

Your Answer: All vouchers should be _____ with machine made serial numbers

Correct Answer: All vouchers should be _____ with machine made serial numbers

3

Your Answer: The Voucher has to be _____ by the competent authority before payment. (As per the requirement of SACS, the signature of the PC is a must)

Correct Answer: The Voucher has to be _____ by the competent authority before payment. (As per the requirement of SACS, the signature of the PC is a must)

4

Your Answer: The _____ must sign the voucher for having received the payment.

Correct Answer: The _____ must sign the voucher for having received the payment.

5

Your Answer: No cash payment of more than _____ is permitted.

Correct Answer: No cash payment of more than _____ is permitted.

6

Your Answer: All cash payments should be receipted with a _____ as per the provisions of the stamp act.

Correct Answer: All cash payments should be receipted with a _____ as per the provisions of the stamp act.

7

Your Answer: The number of cash payments has to be reduced by converting payments through _____.

Correct Answer: The number of cash payments has to be reduced by converting payments through _____.

Cash Verification

1

WRONG: The competent authority should physically verify the cash balance once in six months or whenever possible.

Your Answer:

CORRECT:

2

WRONG: The Cash Account record should be signed by the person spending the maximum as and when the physical verification of cash is carried out.

Your Answer:

CORRECT:

3

WRONG: Any discrepancy noticed during the physical verification should be reported at the end of the financial year.

Your Answer:

CORRECT:

4

WRONG: Third parties should be allowed direct access to the accountant or the safe to save time.

Your Answer:

CORRECT:

5

WRONG: Cash is handled by anyone who needs to make programme expenditure.

Your Answer:

CORRECT:

6

WRONG: Cash disbursements should be made whenever the accountant thinks fit.

Your Answer:

CORRECT:

7

WRONG: Accounting of cash receipts/payments is done on an annual basis.

Your Answer:

CORRECT:

Purchasing Capital Assets

Choose the correct answer from the choices given:

A. Fixed assets are a

- i. Non consumable item of equipment
- ii. Consumable item
- iii. Fixed in one place

B. In the case of capital asset purchases and consumables in bulk, what should always be issued

- i. Invoice
- ii. Purchase orders
- iii. Quotation

C. All non consumable items of expenditure should be purchased with:

- i. Three quotations
- ii. Six quotations
- iii. One quotation

D. All incidental charges which are incurred to get the asset to the place where it is situated and to get the asset into operating condition must be:

- i. Deducted
- ii. Added to the cost of the asset
- iii. Taken into the income and expenditure account

E. The fixed assets register should be approved and signed by the competent authority after it is

- i. Updated daily
- ii. Updated every six months or annually.
- iii. Checked by the employee who purchased the asset

F. Which of the following is incorrect:

- i. All assets must be given an identification number
- ii. Identification number must be painted on the asset
- iii. Identification number should also be mentioned in the fixed assets register
- iv. Identification number should be pinned up on the main notice board

G. Physical verification of assets should be undertaken

- i. At least once a year
- ii. Everyday

- iii. Every month

H. Reconciliation of fixed asset register means

- i. Comparing the field office fixed asset register with the main fixed assets register
- ii. Comparing fixed assets registers of two similar organizations
- iii. Comparing fixed assets registers of two consecutive years

I. Assets which have become worn out or unserviceable should be

- i. Written off from the list with proper authorizations
- ii. Repaired
- iii. Kept in the storehouse

J. No item of asset bought with _SACS funds can be

- i. Used
- ii. Used without the express permission of TSU/_SACS.
- iii. Disposed off or changed / modified without the express permission of TSU/_SACS

K. For individual drugs at the main office and the clinic sites,

- i. A stock register should be maintained
- ii. A box should be kept
- iii. A room should be allotted

L. Materials should be issued from the stock register based on

- i. Requisitions
- ii. Requirements
- iii. Requests on phone

M. Physical verification of stock should be undertaken at the main office and every clinic site once a month by:

- i. Someone other than the person responsible for stock
- ii. Someone who has a degree in Stock keeping
- iii. Someone who is responsible for stock

N. The medicine stock registers should be maintained on a

- i. FIFO (First in first out basis)
- ii. LIFO (last in first out basis)
- iii. Average method basis

Day 3

MSM & FSW Costing Exercise

SI No.	Line Item			Amount (Rs.)
1.1	Rent for office -cum-DIC			
1.2	Computer peripherals for office			
1.3	Furniture for office			
1.4	Equipment for DIC			
1.5	AMC			
1.6	Office expenses			
1.7	Insurance to staff			
1.8	Travel cost for admin purposes			
1.9	Recruitment cost			
Sub Total				
2.1	Honorarium to Project Director			
2.2	Salary - Project Manager			
2.3	M&E officer			
2.4	Accountant			
2.5	ANM /Counselor			
2.6	ORW			
2.7	Honorarium to GIPA			
Sub Total				
3.1	Honorarium to PEs			
3.2	Travel for programme			
3.3	Travel for ANM/Counselor			
3.4	Travel for ORWs			
3.5	Travel for peer educators			
3.6	COMMUNITY BASED ACTIVITIES			
3.7	Crisis response			
Sub Total				
4.1	Health Camps			
4.2	STI care (Annexure 1)			
4.3	Lubes			
Sub Total				
5.1	Incentives for Positive HRG referrals			
5.2	Social Marketing - condoms			
	Needs assessment			
5.3	Documentation			
Sub Total				
Grand Total for MSM Tis				
Grand Total for FSW Tis				

IDU Costing Exercise

SI No.	Line Item			Amount (Rs.)
1.1	Rent for office -cum-DIC			
1.2	Computer peripherals for office			
1.3	Furniture for office			
1.4	Equipment for DIC			
1.5	AMC			
1.6	Office expenses			
1.7	Insurance to staff			
1.8	Travel cost for admin purposes			
1.9	Recruitment cost			
Sub Total				
2.1	Honorarium to Project Director			
2.2	Salary - Project Manager			
2.3	Accountant			
2.4	ANM / Counselor			
2.5	Nurse/ANM for OST			
2.6	ORW			
2.7	Honorarium to GIPA			
Sub Total				
3.1	Honorarium to PEs			
3.2	Travel for programme			
3.3	Travel for ANM/Counselor			
3.4	Travel for ORWs			
3.5	Travel for peer educators			
3.6	COMMUNITY BASED ACTIVITIES			
3.7	Crisis response			
Sub Total				
4.1	Health Camps			
4.2	Clinical Services for STI care/ Abscess Management (Annexure 1)			
4.3	Needle and syringes			
4.4	Abscess prevention and Management			
Sub Total				
5.1	Incentives for Positive HRG referrals			
5.2	Social Marketing - condoms			
	Needs assessment			
5.3	Documentation			
Sub Total				
Grand Total				

Migrants Costing Exercise

Sr. N.	Line Item			Amount (Rs.)
A	Programme Management			
A.1	Project coordinator			
A.2	Salary of the counsellor			
A.3	Part time Accountant			
A.4	Recruitment Cost			
A.5	Travel cost for programme purpose			
A.6	Office Space			
A.7	Miscellaneous Office expenses			
A.8	Office Infrasracture			
A.9	Computer & Peripherals			
A.10	Audio/Visual Equipments(Amplifier cum player, CD player, TV)			
Sub Total				
B	Behaviour Change Communication			
B.1	Salary of ORWs			
B.2	Target group congregation events			
B.3	Street Theatres/Nukkad Natak			
B.4	Training of Voluntary Peer Leaders and ORWs			
B.5	Incentive for VPLs			
B.6	Development of theme specific IEC materials			
Sub Total				
C	Services(STI, Condom etc)			
C.1	Social marketing (rolling funds)			
C.2	Training of Depot holders			
C.3	Oyutreach clinical services			
Sub Total				
D	Networking Advocacy and Enabling Environment			
D.1	Advocacy with key stakeholders/power structures			
Sub Total				
E	Documentation, monitoring and evaluation			
E.1	Baseline Need Assessment			
E.2	Documentation & Programme Planning			
Sub Total				
	Grand Total			

Truckers Costing Exercise

Sr. N.	Head			Amount (Rs.)
A	Programme Management			
A.1	Project coordinator			
A.2	Salary of Health Educators (1:2500)			
A.3	Salary of Counsellor			
A.4	Honorarium to Peer Educator (1:500)			
A.5	Honorarium to P.D			
Sub Total				
B	Administrative Cost			
B.1	Recruitment cost			
B.2	Accountant			
B.3	Travel cost for programme purpose			
B.4	Rent			
B.5	Miscellaneous Office expenses			
Sub Total				
C	Infrastructure			
C.1	Office Infrastracture (Table,Chairs,Steel Almirah,Curtains,Minimum medical equipments,First-Aid Box)			
C.2	Computer Peripherals			
Sub Total				
D	STI Management			
D.1	Infrastructure for static STI clinic with equipments			
D.2	STI treatment (Consumables)			
D.3	Satellite clinics for STI			
D.4	Doctor			
Sub Total				
E	Networking Advocacy and Enabling Environment			
E.1	Advocacy with key stakeholders			
Sub Total				
F	Condoms			
F.1	Social marketing (rolling funds)			
F.2	Traning of Depot holders			
Sub Total				

NACO ACCOUNTING MANUAL

Trainee Workbook

G	BCC			
G.2	Audio/Visual Equipments(Amplifier cum player, CD player, TV)			
G.3	Street Theatres/Nukkad Natak			
G.4	Training of Health Educators			
Sub Total				
H	Community Mobilisation/Observance of World AIDS Day			
H.2	Target group congregation events/Observance of World AIDS Day			
Sub Total				
I	Documentation, monitoring and evaluation			
I.1	Baseline Need Assessment			
I.2	Documentation			
I.3	Programme Planning for next year			
I.4	Drop in center establishment costs			
Sub Total				
	Grand Total			

Day 4

VOUCHER

NAME OF PROJECT	ORGANISATIONS NAME
-----------------	--------------------

VOUCHER NO.

--

DATE DEBIT / CREDIT		
---------------------	--	--

PARTICULARS		
PARTICULARS	AMOUNT	
Being.....		
.....		
.....		
.....		
.....		
.....		

Rupees		
..... TOTAL		

Rs.

Payee's Signature

Director/Accountant

Requisition of Cash against Travel & Field Visit Advance

Date :

1	Job No.	
2	Name of Person	
3	Place of Visit	
4	Duration of Visit	
5	Cash Required on	
6	Cash Required	

Signature

Approved by

Please give breakup of the required cash on backside of this requisition

IOU

Date :

PROJECT

Amount	Particulars
Payee's	Payee's Signature

Received From

Sanctioned by

RETIRING OF ADVANCE FORMAT

ACCOUNTS SUMMARY SHEET

PROJECT:

PERIOD:

Income Amount received	Amount		Expenditure Amount Paid	Amount	
	Rs.	P.		Rs.	P.

INCOME:

EXPENDITURE:

BALANCE:

ACCOUNT SHEET
A/c Period

Income Amount received	Amount		Expenditure Amount Paid	Amount	
	Rs.	P.		Rs.	P.

INCOME:

EXPENDITURE:

BALANCE:

TRAVEL & CONVEYANCE EXPENSES

<p style="text-align: right;">Date.....</p> <p>Amount Received</p>	
<p>Purpose</p>	
Travel Details	Amount
From To	
From To	
From To	
Total	
Balance Due / In and	
Signature	Approved

EXPENSES SHEET

Date.....		
Amount Received		
Purpose		
Travel Details	Amount	
Total		
Balance Due / In and		
Signature		Approved

VOUCHER

VOUCHER

NAME OF PROJECT	ORGANISATIONS NAME
-----------------	--------------------

VOUCHER NO.	DATE
-------------	------

DEBIT / CREDIT

PARTICULARS			
PARTICULARS	AMOUNT		
Being.....			
.....			
.....			
.....			
.....			
Rupees.....			
..... TOTAL			

Rs.

Payee's Signature

Director/Accountant

--

CASH BOOK

CREDIT					CREDIT				
DATE	PARTICULARS	LF	CASH	BANK	DATE	PARTICULARS	LF	CASH	BANK

PURCHASE ORDER

Name & Vendor.....

Kind Attn :

Subject :

Reference :

Dear Sir,

This has reference to your quotation mentioned above regarding purchase

..... You are requested to supply the following items as per the specifications mentioned alongside.

Warranty :

..... Price:

..... Taxes:

.....

Delivery :

..... All the

above items should be delivered at :

within days from the receipt of this purchase order

All carriage will be borne by vendor

Credit Period

 days towards invoice processing

Thanking You

Yours sincerely

FIXED ASSETS REGISTER

List of Assets for

Sl. No.	Description of Assets	t .	Date of Make / Pur. Brand	Supplier Name	Value Per Pc. Rs.
1					
2					
3					

STOCK BOOK REGISTER

		Date			Date			Date		
Date	Particulars	Receipt	Issue	Balance	Receipt	Issue	Balance	Receipt	Issue	Balance

REQUISITION FORM

REQUISITION FORM

Project Name :

Date :

Work Activity :

Purpose :

Estimate :

Estimate Approved by :

Signature of Project in charge

Sanctioned :

Passed for Payment :

Date :

FINANCIAL MEMO

From	FINANCIAL
MEMO To	
CC :	Date :

Please insure that the details of accounts against an advance of Rs. _____
(Rupees _____) taken by
you on _____ still remain pending / unsettled.

You are requested to settle the same latest by _____ bet
ween _____
11 A.M. and 1 P.M.

Thanking You,
Head of the Department - Finance.