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2) 9.2.3 Disposal Policy (Biding)
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<td>Resources belonging to the Organization which are accorded value (an asset can be tangible or intangible, current, fixed, etc.)</td>
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<td>Bank Account</td>
<td>Account maintained by the Organization with a bank, whereby its funds are deposited and withdrawn as necessary.</td>
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<tr>
<td>Bank Reconciliation</td>
<td>A statement that reconciles the amount shown in the bank statement against the balance shown in the general ledger.</td>
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<tr>
<td>Cash Disbursement</td>
<td>Payment made either for purchases of goods and services or for advance purposes.</td>
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<tr>
<td>Contracts and Leases</td>
<td>Agreements in writing entered into by the Organization pertaining to the lease of office space and indicating the terms and conditions and amount of the lease.</td>
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<tr>
<td>Custody</td>
<td>Safekeeping.</td>
</tr>
<tr>
<td>Deposit</td>
<td>Money placed in the bank account of the Organization.</td>
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<tr>
<td>Division of Duties</td>
<td>Allocation of tasks and responsibilities among personnel of the Organization.</td>
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<tr>
<td>Fund Balance Reconciliation</td>
<td>A statement that reconciles the excess of receipts over disbursements against the fund balance at the end of the period.</td>
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<tr>
<td>General Ledger</td>
<td>The ledger that classifies and summarizes the Organization's financial transactions for a given period according to different account classifications.</td>
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<td>Goods Receipt</td>
<td>Items received by the Organization either through purchase or donation.</td>
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<td>Goods Received Note</td>
<td>An internal note documenting the receipt of goods purchased or donated.</td>
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<td>Journal Voucher</td>
<td>Voucher containing a record of non-cash transactions.</td>
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<td>Non-expendable Property</td>
<td>Fixed assets of the Organization that include office furniture and equipment, clinical equipment, motor vehicles, etc.</td>
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<tr>
<td>Payment</td>
<td>Cash disbursement.</td>
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<td>Payment Voucher</td>
<td>Document that records a payment made.</td>
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<td>Purchase Invoice</td>
<td>Document to record a purchase made by the Organization from a supplier.</td>
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<td>Purchase Order</td>
<td>Document issued by the Organization to a supplier indicating the specification, quantity and price of items to be purchased.</td>
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<td>Purchase Request</td>
<td>Internal document of the Organization that records and communicates purchase requirements and requires approval for the purchase from relevant officials.</td>
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<td>Quotations</td>
<td>Cost estimates provided by prospective suppliers for the purchase of goods or services as requested by the Organization.</td>
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<td>Receipt Voucher</td>
<td>Document to record details of cash receipts.</td>
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<tr>
<td>Segregation of Duties</td>
<td>Tasks and responsibilities distributed to personnel of the Organization in a way that provides checks and balances for the processing and recording of transactions and safeguarding of assets.</td>
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<td>Statement of Profit and Loss</td>
<td>A statement showing the Organization's fund receipts and disbursements during a specific period and noting the excess or deficit of receipts over disbursements.</td>
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<td>Withholding Tax</td>
<td>Tax withheld by the Organization on income payments for certain services rendered by individuals or non-real regime taxpayers to be remitted to the local tax authorities.</td>
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1 INTRODUCTION

1.1 Background

This manual has been prepared with the assistance of the DC-Cam Internal Auditor (DIA) from Vanda Accounting and Auditing (VA&A) Co. Ltd; the DC-Cam Director; the DC-Cam Deputy Director; and the Finance staff of DC-Cam (Sokha Irene, Sophorn Huy, Bunthann Meas, Makara Sam, Ratana Oeur, Sokhamroen Ly) in consultation with 'The Associate Advisors' (TAA) of DC-Cam and the approval of Professor Vanda Heng of the DC-Cam Board of Directors (Finance) for the use of the Documentation Center of Cambodia ("DC-Cam" or "the Organization"). The manual has been amended by the Internal Controller (IC), finalized by the management team and approved by the Director. The accounting Manual will be reviewed annually by the Internal Controller officer every year.

This accounting manual is written in recognition of the vital responsibility of DC-Cam Management to document its financial and accounting systems and controls, which are in place in accordance with, and as a requirement of, generally-accepted accounting principles and standards. The manual is structured to provide guidance on each area of the accounting system. It also provides assurance to funding partners and/or donors that the Organization's internal accounting standards are being upheld and that resources provided by donors to the Organization are used effectively to maximize achievements and minimize costs.

Every organization requires sound procedures to record the sources of its funds, its expenditures, and the overall financial performance of the Organization. Financial and accounting information is a critical component of decision making for all organizations. To a large extent, an organization's financial performance and strength depend upon the integrity of its accounting system. The Organization uses an accounting system based on well-established rules, known as "generally-accepted accounting principles." These constitute broad guidelines and detailed practices to ensure that data is recorded correctly and to help clarify the meaning of financial statements. The principal objective of writing this manual is therefore to establish a sound accounting system through proper budgeting and reporting procedures, proper use of the accounting software, and improved internal control procedures.

Accounting software is a computerized information system which transforms raw data into more useful information. The data is entered via keyboard and the software is used to rearrange, summarize or tabulate the data so that the output may benefit the Organization's decision-making. Another important practical feature of the software is that data can be stored until needed. This ability to store and manage data before it is generated as output is the most important attribute of the computerized information system. Once users understand how the accounting system operates and become familiar with some technical accounting terms, they can maximize the benefits of the data analysis.

As DC-Cam operations expand, so do the requirements to uphold appropriate and competent financial and accounting systems and procedures, which constitute a major responsibility of all management teams. This manual should be considered flexible in the sense that it will be revised from time to time in response to the changing needs and requirements of the Organization and its funding partners and/or donors, and to coincide with prevailing accounting and financial practices. It may also be translated into the national language.
1.2 Purpose

The purpose of this manual is to set out the accounting procedures for personnel working for DC-Cam.

1.3 Procedures

The Director, the Deputy Directors, Director of Finance, Finance Officer and the Accountants should ensure that all employees with a need to know are familiar with these procedures.

A copy of this accounting manual should be given to new accounting staff and other staff members who are required to understand the accounting procedures and other procedures implemented by DC-Cam.
2 PRINCIPAL INTERNAL CONTROLS

To ensure proper and effective operation of a system of accounting and administrative controls, DC-Cam’s management should adhere to the following principal internal controls.

2.1 Competent Personnel

Employees should be carefully selected and trained. Their talents should be used effectively in the operation of the accounting information system. Each individual should thoroughly understand their own function and its relationship to other functions within the system. Above all, the employee must realize the importance of following the procedures prescribed by the management team. An otherwise well-formulated system of internal controls can be destroyed by lack of confidence or cooperation. See the recruitment policy in the Appendix.

2.2 Assignment of Responsibility

DC-Cam’s management team will assign responsibility for the functions to be performed and confers the authority necessary to carry them out.

2.3 Division of Work

The duties of individuals should be defined so that no single individual has complete control over a sequence of related transactions. For example, the person who authorizes a purchase order should not also be the one who confirms receipt. Likewise, neither the person handling bank deposits nor the person keeping the cashbooks should be permitted to receive bank statements or make bank reconciliations. Inadequate segregation of duties increases the probability of fraud, carelessness, and unreliable recordkeeping, while proper divisions of duty permit the oversight of one person to act as a check on work performed by another person.

2.4 Separation of Accountability from Custodianship

Employees who are responsible for keeping records of DC-Cam’s assets should not have custody of the assets nor have access to them.

This separation feature should be incorporated into the system for the protection of all assets, but it is especially necessary in the handling of cash and negotiable items that are highly susceptible to fraudulent conversion. For example:

- Personnel having no access to accounting records should list cash remittances from donors/partners. This listing can then be forwarded to the accounting department for posting to the QuickBooks accounting system while the remittances themselves are deposited.

- The bank should send its statement to someone other than the Accountant Assistant or those keeping the records, so that an independent bank reconciliation can be made.
2.5 Adequate Records

Adequate records are important not only to account for DC-Cam’s resources, but also to provide accurate and reliable information for the management team. One of the most important features of an effective recordkeeping system is a comprehensive chart of accounts, designed to classify information in a manner best-suited to the needs of the management team and complying with donor guidelines. Control accounts and sub-ledger accounts should be used wherever appropriate. In this way, work can be subdivided and crosschecks can be made when two types of accounts are reconciled. Some of the principal areas where control and sub-ledger accounts are useful include accounts receivable, payables, non-expendable property and equipment, and major expense classifications.

2.6 Physical Protection of Assets

Controls should be instituted to protect DC-Cam’s physical property from theft, fire, and other types of loss. Suitable means of protection include storing property in secure areas and maintaining detailed property records, including controls over issuance, transfers and insurance.
3  PRINCIPAL ACCOUNTING CONCEPTS

3.1  Purpose

These concepts ensure that financial statements reporting the results of operations are prepared on a consistent basis and in compliance with standard accounting practices.

3.2  Procedures

- DC-Cam’s financial statements have been prepared under the historical cost convention using the cash basis of accounting.

  The accompanying statement of fund receipts and payments is prepared on a cash receipts and disbursements basis for the use of management team. On this basis, income is recognized when received rather than when earned, and expenses are recognized when paid, rather than when incurred.

- DC-Cam’s financial statements are prepared from its accounting records in order to present the financial position and results of operations in accordance with these written procedures.

- DC-Cam’s financial statements are expressed in United States Dollars (US$).

- DC-Cam’s accounting concept as stated above is applied consistently throughout DC-Cam.

The above concepts ensure that the reporting of financial results of DC-Cam’s operations is prepared on a uniform basis and in compliance with generally-accepted accounting principles.
FINANCIAL REPORTING

4.1 Purpose

To ensure that DC-Cam’s financial statements reporting the results of operations are prepared on a uniform basis throughout DC-Cam and in compliance with standard accounting practices. Whenever financial information is required to be submitted, it ensures that DC-Cam has maintained a comprehensive set of records for local financial, legal, accounting and tax purposes.

To ensure that DC-Cam’s anti-virus computer software is updated on a regular basis. Data is backed up every month and maintained in a secure place.

4.2 Procedures

- DC-Cam’s monthly financial statements and other related reports are printed from the QuickBooks accounting system. The financial statements are required to be reviewed and signed by the Finance officer and stamped as approved by the Deputy Directors before closing the accounting period.

- The reviewed financial statements must be maintained in a report binder. The financial statements to be maintained in the report binder are:
  - Statement of Receipts and Disbursements and Fund Balance
  - Fund Balance Reconciliation

- After the financial statements have been reviewed and approved, revised details of the General Ledger will be printed from the QuickBooks accounting system and kept in the General Ledger binder as a comprehensive record for audit purposes.

- All monthly tax reports must be maintained in a Tax binder. The following are examples of such reports:
  - Salary Tax
  - General Withholding Tax
5 FILING SYSTEMS AND AUDIT TRAILS

5.1 Purpose

To provide a means of documenting and verifying, as necessary, the financial transactions of the operations and to provide a clear audit trail for financial transactions.

5.2 Procedures

Listed below are examples of systems which require appropriate documentation and an audit trail.

5.2.1 Purchase Invoices

- Purchase invoices and related documents should be attached to DC-Cam’s Payment Voucher. The Payment Voucher should be prepared by the Accountant Assistant and reviewed by the Finance Officer. If the amount is less than US$500, it must be approved by the Deputy Director. If the amount is greater than US$500, it must be approved by the Director or Deputy Director, in accordance with DC-Cam’s procedure.

- Upon receipt of every invoice, the Accountant Assistant will stamp it with the date received.

5.2.2 Contracts and Leases

Contracts and leases must be stored in file cabinets. House contracts are scanned and kept in cabinets. They must be properly signed by authorized officials of both parties subject to the contract. They must have the appropriate internal approvals. If needed, they must always be readily available in the Organization’s place of business.

5.2.3 Banking Documents

Banking documents must be filed in fireproof cabinets and must reflect all details of arrangements with banks, etc.

5.2.4 Retention and Destruction of Records

In accordance with Cambodian law, financial records must be kept for at least ten years.
CASH AND BANK ACCOUNTS

6.1 Purpose

To establish guidelines and requirements for bank accounts and reconciliation of bank balances and book balances.

It is especially important for an organization to establish sound internal accounting controls for the handling and recording of cash and other negotiable items due to the susceptibility of these items to misappropriation. The following are general guidelines for the internal control of cash and bank transactions.

6.2 Procedures

6.2.1 Bank Accounts

The withdrawal slip must be signed by the Deputy Director or Director. All cash and safety deposit boxes must be held in the name of DC-Cam, not in the name of individuals. Separate bank accounts must be opened for different donors.

6.2.2 Bank Reconciliation

All bank books should be updated at least once a month, with timely verification of deposits and monthly bank reconciliation prepared by the Accountant. Immediate attention should be given to unreconciled balances, long-outstanding or unusual items in the reconciliation. Examples of unusual reconciliation items are bank and book errors, unrecorded entries, etc.

The reconciliation should be signed by the Accountant who prepared the documents. It should be reviewed by the Finance Officer and approved by the Deputy Director. They should sign to indicate that they have reviewed and approved the reconciliation and accept it as accurate.

All the transactions shown on the bank statement must be traced back to the cash receipts and payment records. A bank reconciliation statement must be prepared showing the reconciliation between the balance in the cash book and the balance on the bank statement. This reconciliation must be carried out monthly and filed in the Bank Reconciliation binder. See the Bank Reconciliation Form on Page 62.

6.2.3 Cash and Bank Receipts

The operation of the system of internal controls for cash receipts must result in assurance that all cash receipts are recorded as received and that all cash which should have been received was actually received.
6.2.3.1 Segregation of Responsibilities

Responsibility for the receipt of cash and the recording of cash transactions should be segregated. The person receiving cash should not have access to the accounting records.

6.2.3.2 Funds Received from Donors

A letter of acknowledgment should be sent to confirm the receipt of funds from donors, with the exception of any donor which requires DC-Cam’s signature on their payment voucher. See the Letter of Acknowledgment Form on Page 65.

Local fund from different donors to support SLEUK REITH Institute should be kept in a separated account, along with the name SRI account in order to manage the cash flow receiving from donor and the expenditure that will be used in the future. Any expenditure from SRI fund should be reviewed by Finance Officer, checked by Internal Controller, and approved by independent authorized person who is not from the Accounting Department.

6.2.3.3 Other Income

A DC-Cam Official Receipt must be prepared by the Accountant Assistant for other income. Every Official Receipt must be signed by the Assistant Accountant or Finance Officer.

See the Official Receipt Form on Page 66.

An Official Receipt must be prepared in duplicate, with one copy given to the payer and the second copy maintained in the official receipt file.

An Official Receipt should show the following:

- Official Receipt number which should be preprinted in series
- Date of receipt
- Name of payer
- Amount received
- Description of cash receipt
- The appropriate box should be ticked indicating whether the receipt was made by cash, by bank transfer, or by cheque
- Account description and amount to be debited or credited

On a weekly basis, the Assistant Accountant must prepare a summary of other income. The Summary of Other Income and Official Receipt should be attached to the Receipt Voucher. The Receipt Voucher should be reviewed by the Finance Officer and approved by the Deputy Director before being recorded in the QuickBooks accounting system.

6.2.4 Cash Disbursements

Segregation of Responsibilities
In order to properly control disbursements of cash, it is necessary to segregate the responsibilities for invoice approval, recording of payables, and preparation of the withdrawal slip for payment of invoices.
Payments

A properly-authorized and properly-approved Payment Voucher should be the basis for the preparation of withdrawal slips. Once paid, the Payment Voucher must be stamped “PAID, along with date paid,” to ensure that it cannot be presented again for payment. In addition, approved purchase requests, invoices and other related supporting documents must be attached to the Payment Voucher and likewise stamped “PAID, along with date paid.” In addition, all unused Payment Vouchers must be controlled in order to prevent unauthorized use. See the Payment Voucher on Page 67.

Payments should be made by bank transactions and cash transactions should be minimized, except for minimal expenditures.

Once a Payment Voucher is approved, payment will be made to the supplier in accordance with the terms agreed, which are usually detailed on the purchase invoice.

Payments to suppliers are made in one of the following ways:

- **Cash**

  When a supplier requires the payments to be made in cash, the payment voucher is prepared for the exact amount of the required payment. The cashier should withdraw the cash from the Petty Cash fund and pay the supplier if the amount is less than or equal to US$200.

- **Cheque**

  More rigid controls will be established for cheques to minimize their frequency and to consider the introduction of an electronically-maintained cash disbursements journal that will allow oversight of the frequency and amount of cash payments. Therefore, when a supplier requires a payment in excess of US$200, a payment voucher will be prepared for the exact amount of the required payment. The cashier should pay the supplier with a cheque which has been reviewed by the Financial Officer or other authorized person, and approved by the Deputy Director or Director.

- **Letter of credit (LC)**

  Once the invoice, bill of lading and other required documents are received from the bank and checked, the authorized signatory will sign an acceptance form and forward it to the bank. The bank may then pay the corresponding bank or LC beneficiary and create the liability in the Trust Receipt account, which will be debited automatically on the due date. The debit note will be sent to DC-Cam and the payment will be entered from the debit note to the Cashbook and posted to the QuickBooks accounting system.

- **Bank Transfer**

  When an invoice is received from an overseas supplier, a bank transfer will be used to pay the supplier.
• E-Payment/Mobile Payment

In order to improve efficiency and reduce the risk of holding cash to pay vendors, electronic payments will be utilized. When an invoice is received from a supplier, the Payment Voucher will be prepared. After review and approval by the Deputy Director or Director, all invoices will be posted into the E-Payment System, which requires dual checking and approval.

• Transfer Voucher:

A Transfer Voucher is prepared by the bank to process a payment to any supplier who provides goods or services to the Center. On the form, both the payer’s and seller’s account number will be listed, along with the amount of payment. Dual signature is required.

Advances to Suppliers

In certain circumstances, DC-Cam will accept contract terms which require payment prior to delivery of goods or services. The Assistant Accountant will prepare a Payment Voucher in accordance with the terms of the contract; the Payment Voucher will be attached to a copy of the Purchase Request; and the Purchase Order or signed contract or approved quotation will specify the payment terms.

The payment will be processed as for other payments, but all supporting documents will be retained in a Vendor Prepayments file and the payments will be listed on a manual Vendor Prepayments List maintained by the accounting department (the Accountant Assistant).

When goods or services are received and the relevant documentation has been checked as complete and proper, the documents will be removed from the file and the manual listing will be updated for clearance of the prepayment.
The manual list must be reconciled to the Payments in Advance Account in the QuickBooks accounting system.

**Cost Allocation**

DC-Cam implements projects for many different donors and certain expenses must be allocated among those donors. If expenses are incurred exclusively for a specific donor's project, it is charged to that donor.

### 6.2.5 Preparation of Withdrawal Slip

The person who processes payments to suppliers or other parties should have no connection with the preparation or the approval of the underlying voucher. Withdrawals should be prepared only when evidence of the receipt of goods or services is obtained.

Properly approved or authorized payment vouchers and supporting documentation should accompany the withdrawal slip for signature by authorized signatories.

A dual signature requirement will also be implemented for all withdrawals, chapbook, and fund transfers in the account to ensure that the signers are not in a supervisor/supervisee relationship.

Paid invoices and other supporting documents should be stamped “PAID” and include the date of payment.

### 6.2.6 Petty Cash Funds

- To reduce the complexity of reconciling small receipts and to enhance the overall transparency of DC-Cam’s finances, DC-Cam has adopted a quasi-petty cash practice. A major donor will be used to supply the Petty Cash fund when the cash balance is lower than the amount settled.

- DC-Cam’s policy is to avoid the multiplicity of unexpected expenditures and small purchases, such as the purchase of office supplies at specified intervals.

- DC-Cam maintains a Petty Cash fund. Certain expenses incurred for donors’ projects are initially drawn from DC-Cam’s Petty Cash fund and then later reimbursed.

- The responsibility for the Petty Cash fund will be vested in a responsible employee whose duties and responsibilities do not include other funds or negotiable assets, approval of disbursement vouchers, preparation of withdrawal or recording of disbursements.

- A Payment Voucher should be prepared for payment of expenses from the Petty Cash fund. See the Payment Voucher on Page 67.
The Payment Voucher should be authorized by a responsible person in accordance with DC-Cam's procedures. Payment Vouchers should be prepared by the Accountant Assistant, reviewed by the Finance Officer, and approved by the Deputy Director or Director.
The Petty Cash fund should be kept to a minimum level determined appropriate by the Deputy Director or Director of DC-Cam.

DC-Cam maintains US$200 in the Petty Cash Fund. Expenses of US$200 or less should be paid from the Petty Cash Fund.

The Petty Cash Fund should be kept in a safe box, and adequate physical protection of the petty cash should be provided to prevent theft of funds.

When the Petty Cash Fund reaches a low level, as determined by the Deputy Director or Director of DC-Cam, it should be replenished to its original level. All Payment Vouchers must be summarized in the Petty Cash Expense Report and detailed by type of expense. All Payment Vouchers and supporting documentation should be attached to the Petty Cash Book.

Payment Vouchers to replenish the Petty Cash Expense should be documented in the Petty Cash Expense Report, along with supporting documentation. Petty Cash Expenses should be subjected to the same approval process as for any other disbursement.

6.2.7 Travel, Per Diem and Lodging

Business Expense

Business expense is an expense incurred wholly, necessarily and exclusively in the course of carrying out the activities of DC-Cam.

Receipts

As with any other expense, receipts are required for lodging. Maximum rates for reimbursement of lodging and meals have been established and are routinely reviewed and revised for each location where DC-Cam is active. Please refer to the Internal Rules and Regulations of the Documentation Center of Cambodia.

Per Diem: the per diem rate for all DC-Cam staff members is US$12 to US$15 for each staff member in a group of three persons. Groups larger than three persons will be reimbursed based on arrangements agreed upon between the group and management. Please refer to the Internal Rules and Regulations of the Documentation Center of Cambodia.

Lodging: lodging expenses will reimbursed at the actual cost incurred by each assigned staff member, based on arrangements agreed upon between the group and management. Please refer to the Internal Rules and Regulations of the Documentation Center of Cambodia.
DC-Cam staff members who receive appropriate authorization to perform/attend training abroad and are sponsored by DC-Cam's funding sources are entitled to the following:

- Per Diem or meal allowance: the per diem rate shall be within the range of US$15 to US$30 per day, based upon the region/country.
- Lodging: Lodging expenses represent accommodation charges, i.e. the cost of a hotel room. DC-Cam will reimburse lodging expenses according to the rates recommended by the host country/organizer. However, the allowable lodging rate should not exceed those stipulated in the agreement between DC-Cam and relevant funding sources.
- Travel: DC-Cam will reimburse the actual cost of travel incurred by assigned staff members. DC-Cam will only reimburse travel costs incurred during business travel. Additionally, the use of air carriers must be in accordance with donor regulations regarding air carriers.

Proper receipts for hotel bills, airfare, car rentals and other such expenses must be attached to expense forms for reimbursement.

Per diem expenses for international travel from overseas to Cambodia for non-DC-Cam staff will be considered only if funding is available for a specific project.

The Deputy Director approves travel advances for the Director.

### 6.2.8 Advances

Advances may be made to employees who will incur travel or other expenses chargeable to DC-Cam in the performance of their duties. A reimbursement claim must be submitted within one week at the maximum after completion of the travel.

Expense advances and reports must be approved by the Deputy Director or Director.

Approvals are required:

- Before a trip is made or an assignment is undertaken.
- Advance requests should be made at least three days before a trip.
- In order to obtain an advance.
- On the expense form after the trip/assignment is completed.

The individual who approves an expense form is responsible for establishing and confirming that the expenditure is:

- For business purposes, and not personal.
- Necessary for the performance of duties.
- Reasonable in amount.
- Supported by a properly-prepared expense form and receipts demonstrating that payments have been made (e.g. hotel bills, restaurant bills, transportation tickets, or other receipts).
6.2.8.1  Advance Request

Advances for anticipated business expenses must be authorized by the Deputy Director or Director.

Advance requests must indicate the purpose of the request, be signed by the Requisitioner, and approved by the Deputy Director or Director. See the Advance Requisition Form on Page 68.

The Assistant Accountant must record the cash advance in the Advance Control Sheet in the Excel spreadsheet. The Accountant must post the advance transaction in the QuickBooks accounting system.

6.2.8.2  Settlement of Advances

Advances must be cleared by submitting an Expense Reimbursement Form, together with supporting documentation for the actual expense incurred. Any balance between the amount advanced and the actual expense incurred shall be settled. A record must be kept indicating the date of the advances, the date the settlement was made, and the balance (if any) should be included in the cash receipts for deposit. See the Advance Liquidation Form on Page 69.

The expense reimbursement must be approved by the Deputy Director or Director.

After the advance has been cleared, the Advance Request and Reimbursement Form must be stamped with a Cleared Stamp, dated and signed, and removed from the Advance Request binder.

The Expense Reimbursement shall be attached to:

- Journal Voucher for entering into the QuickBooks accounting system, if the amount of allowed actual expense incurred is less than the cash advance taken; and
- Payment Voucher for entering into the QuickBooks accounting system, if the amount of allowed actual expense incurred is greater than the cash advance taken.

At the end of each month, the Advance Summary should be submitted to the Deputy Director for review and approval. The Advance Summary should show details of all overdue advances that require follow up. Please see the Advance Summary Form on Page 70.

6.2.9  Cash Count and Cash Count Sheet

A cash count should be carried out on a monthly basis. The Cash Count Sheet must be prepared showing the date and time of the count and signed by the person who has counted the cash. A count of funds should be performed by an authorized person. See the Cash Count Sheet on Page 71.

Reconciliation between the cash balance from the Sales Income Cash on Hand Book and the actual balance per count should be prepared by the Accountant Assistant. Any discrepancies should be promptly investigated.

Surprise cash counts should be performed in each office at least once a year.
6.2.10 Sales Income Cash on Hand Book

Sales income is income from the sale of DC-Cam publications. The proceeds are used to support staff development and to cover DC-Cam expenses not covered by donor funds.

The Sales Income Cash on Hand Book is used to control payments of cash and receipts from sales of the Organization's publications. Please see the standard forms for the Sales Income Cash on Hand Book on Page 72.

6.3 Filing Procedures

- Bank reconciliations shall be filed in the Bank Reconciliation binder together with the Passbook and cash balance printed from the QuickBooks accounting system.

- Receipt Vouchers shall be filed in the Receipt Voucher binder. If a receipt is made by cheque, a copy of that cheque must be filed with the receipt. Other supporting documentation should be attached to the Receipt Voucher, i.e. income report, acknowledgment of receipt, official receipt etc.

- Payment Vouchers shall be filed in their corresponding binders along with supporting documentation (invoices, travel expenses voucher, etc.) and classified by month and by donor.

- The Cash Count Sheet, together with the reconciliation, shall be filed in the Cash Count binder and classified by month.

- When an advance is made, the Assistant Accountant should file the Advance Request and Reimbursement form in the Advance Request binder. After the advance has been cleared, the Advance Request and Reimbursement form shall be stamped “Cleared Advance” and filed either in the Payment Voucher binder or the Journal Voucher binder, as appropriate.
7 PAYABLES

7.1 Purpose

To ensure that financial statements properly reflect business transactions as they are incurred as opposed to when they are settled.

7.2 Procedures

DC-Cam records day-to-day transactions using cash-basis accounting, i.e. expenses are recorded when cash is paid.

Payments will be made only on approved invoices with relevant supporting documentation attached, such as a properly-prepared receipt for goods or services with details on specified quality, agreed quantity, price and value and with a confirmed purchase order duly approved by authorized personnel.

7.2.1 Payments

The Payment Voucher should be prepared and the payment should be processed in accordance with the procedures outlined in the Purchasing Section.
8 PAYROLL

8.1 Purpose

To establish guidelines for the consistent application of procedures for the calculation of payroll and to generate reliable and accurate data.

8.2 Procedures

Computation of payroll should be prepared by the Accountant.

8.2.1 Staff Salary and Fringe Benefit Form

The Staff Salary and Fringe Benefit Form (or payroll register) must be prepared by the Accountant on a monthly basis. The Staff Salary and Fringe Benefit Form should include the following information:

- Staff name
- Position
- Sex
- Salary
- Overtime hours
- Overtime pay
- Total monthly salary
- Pension benefit
- Medical benefit
- Salary tax benefit
- Net fringe benefit
- Medical benefit payment

When the Staff Salary and Fringe Benefit Form is prepared, the names of employees listed and the authorized salaries must agree with the amount indicated in the employment records or contract of the relevant employee.

The Staff Salary and Fringe Benefit Form must be submitted to the Finance Officer for review and forwarded to the Deputy Director or Director for approval before any salary payment is made. See the Staff Salary and Fringe Benefit form on Page 74.

Salaries are paid on a net basis whereby individual employees pay their salary tax in accordance with the salary tax regulations. DC-Cam pays the salary tax of employees to tax authorities on behalf of the employees. The salary tax is deducted from the salaries of employees.

DC-Cam’s staff salary is based on an approved uniform rate and the consultant rate is based on donors’ consultant project agreements as stipulated in DC-Cam’s Internal Rules and Regulations.
8.2.2 Salary Voucher

A salary voucher must be prepared in duplicate: an employee copy and file copy. The file copy must be signed by the employee upon receipt of salary. The salary voucher should show information for the period covered: basic pay, allowances, overtime, deductions and net pay. See the Salary Voucher Form on Page 75.

8.2.3 Payment to Employees

☐ The employee who distributes the payroll should not be the same person who calculates the payroll. Payroll is to be distributed by the Assistant Accountant.

☐ Employees must sign the salary voucher upon receipt of their salary. The signed copy should be retained and filed by DC-Cam.

8.2.4 Confidentiality

**MEASURES FOR TRANSPARENCY AND CONFIDENTIALITY**

To ensure financial transparency and to encourage maximum staff productivity, all paid full-time DC-Cam employees are authorized to review information about salaries and benefits of DC-Cam, provided that they follow established internal procedures for accessing such information. Normally, the appropriate procedure would involve soliciting the approval of the Deputy Director or Director of DC-Cam for access to certain files or information. Donors, volunteers, and other individuals may also receive authorization to view such information with the explicit approval of the Deputy Director or Director of DC-Cam, provided that they agree to abide by the guidelines below. To preserve a sufficient level of confidentiality with respect to staff salaries and benefits, all DC-Cam employees and other authorized persons should observe the following guidelines:

☐ Employees should not disclose information about DC-Cam salaries or benefits to unauthorized persons.

☐ Staff Salary and Fringe Benefit Forms should not be shown to unauthorized persons.

☐ The person who prepares the Staff Salary and Fringe Benefit form and makes payments should not provide any information regarding salaries and benefits to any unauthorized person.

☐ Salary payments to employees are made through the bank; the bank deposits the appropriate amount in the bank account of each employee on a monthly basis.

☐ The soft copy of the Staff Salary and Fringe Benefit Form in the computer should be protected with a password to prevent unauthorized access.
8.3 Reporting Procedures

The Staff Salary and Fringe Benefit Form must be prepared on a monthly basis. Employees should be classified by location or department or project to facilitate the recording of expenses to the appropriate DC-Cam project. The Form must be submitted to the Finance Officer and the Deputy Director or Director for review and approval, respectively, before payment is made.

8.4 Accounting for Payroll

After the Staff Salary and Fringe Benefit Form has been approved, it should be attached to the Payment Form. The payment is then processed. After approval is obtained, the Accountant may post the Payment Voucher into the QuickBooks accounting system.

8.5 Filing Procedures

- All documents relating to salaries and fringe benefits must be kept in a locked cabinet to prevent access by unauthorized personnel. These documents, among others, include the Staff Salary and Fringe Benefit Form, salary vouchers, staff employment contracts, etc.

- The approved staff salary should be attached to the Staff Salary and Fringe Benefit Form and filed in the Payroll List binder.

- The salary vouchers should be filed in the Salary Voucher binder on a monthly basis.

- Staff contracts should be filed in the Staff Contract binder.
9 NON-EXPENDABLE PROPERTY AND EQUIPMENT

9.1 Purpose

To establish record-keeping guidelines for non-expendable property and equipment.

9.2 Procedures

DC-Cam's policy is to expense the cost of non-expendable property and equipment purchased during the year in the Statement of Receipts and Disbursements in the year of purchase. For control purposes, DC-Cam maintains a Non-expendable Property and Equipment Register for any items costing US$100 or more and having a useful life of two years or more.

9.2.1 Procurement

Procurement of non-expendable property and equipment should be made based on the procedures for purchases.

9.2.2 Non-expendable Property and Equipment Register

- A Non-expendable Property and Equipment Register should be maintained to ensure adequate control over property and equipment purchased or donated. See the Non-expendable Property and Equipment Register on Page 76.

- The Register should include the following details:
  - Date purchased
  - Inventory number
  - Description
  - Model/Serial number
  - Location
  - Source of funding
  - Quantity
  - Unit cost
  - Remarks for any unusual items, e.g. condition of the asset.

- Non-expendable property and equipment should be organized as follows:
  - Land
  - Building
  - Computer equipment
  - Motor vehicles
  - Office equipment and furniture
9.2.3 Disposal Policy

All users of non-expendable property and equipment should report any idle non-expendable property and equipment to be considered for disposal to the Accountant for review. The Accountant will propose to the Deputy Director or his assignee the disposal of non-expendable property and equipment, if necessary.

A Non-expendable Property and Equipment Disposal Form must be prepared for any item that needs to be disposed. This form must be signed by the person who prepared it, certified by the internal Controller, and approved by the Deputy Director or Director. See the Non-expendable Property and Equipment Disposal Form on Page 79.

All disposed non-expendable property and equipment must be maintained on a separate list called the Non-expendable Property and Equipment Disposal List. See the Non-expendable Property and Equipment Disposal List on Page 78.

When disposing of USAID equipment having a market value of US$25,000 or more, DC-Cam will request authorization and guidelines on the appropriate procedure.

The bidding process must be implemented. The Accountant Assistant has to do announcement of product through website or newspaper to find bidder who wish to buy our products. In the announcement should be described the price and date/sign of bidding. Normally, the announcement should be one month and the bidding should be happened after getting the bidding letter. The opening bidding should be opened in front of bidder and Deputy Director and involved staffs.

Sales Proceeds

The sales price of items for disposal should be approved by the Deputy Director or Director. Cash proceeds from the sale of non-expendable property and equipment is recorded as Other Income.

9.2.4 Non-expendable Property and Equipment Transfer Form

The Non-expendable Property and Equipment Transfer Form will be used for transferring non-expendable property and equipment from one location/old user to another location/new user. See the Non-expendable Property and Equipment Transfer Form on Page 80.

The Non-expendable Property and Equipment Transfer Form should be:

- Signed by the new user as acknowledgment of receipt.
- Signed by the current user.
- Signed by the Deputy Director or his assignee for the approval of transfer.
9.2.5 Physical Inspection

DC-Cam must carry out a physical inspection of non-expendable property and equipment every six months to ensure that all non-expendable property and equipment are properly accounted for. This inspection should also include an evaluation of the condition of the non-expendable property and equipment, which should be noted in the Non-expendable Property and Equipment Register.
The person who attended the physical verification must sign the physical inspection report as evidence of procedures performed. Normally, the physical inspection of non-expendable property and equipment should be performed by the Assistant Accountant and Office Manager. After counting, a report must be prepared for the review of the Deputy Director.

The physical inspection report should consist of the following information:

- Inventory number
- Date of purchase
- Description of item
- Model/Serial number
- Location per Non-expendable Property and Equipment Register
- Source of funding
- Quantity per Non Expendable Property and Equipment Register
- Unit cost
- Quantity counted
- Difference
- Location
- Condition
- Remarks

Any missing or damaged items or other matters of importance discovered during the physical inspection must be reported to the Deputy Director or Director for investigation. See Non-expendable Property Inspection Report on Page 77.

9.3 Reporting Procedures

- The Non-expendable Property and Equipment Register must be updated on a monthly basis to reflect additions and disposals. The Register must be submitted to the Internal Controller for certification and to the Deputy Director or his assignee for review and approval on a monthly basis.

- The Non-expendable Property and Equipment Disposal List must be submitted to the Internal Controller for certification and to the Deputy Director or his assignee for review and approval once every six months.

- A Physical Inspection Report must also be submitted to the Deputy Director or his assignee for review and approval.

9.4 Accounting for Non-expendable Property and Equipment

Non-expendable property and equipment are expensed to the Income and Expenditure Statement when purchased. In order to properly control the use of non-expendable property and equipment, the non-expendable property and equipment register should be used for recording the purchase of items that cost US$100 or more and have useful life of two years or more.
9.5 *Filing Procedures*

- Supporting documentation for non-expendable property and equipment, such as invoices, purchase agreements, contracts, etc., should be attached to the Payment Voucher. The Non-expendable Property and Equipment Register should be cross-referenced to the Payment Voucher or other related documents to facilitate verification.

- The Disposal List must be filed in a separate binder for future reference.

- The Non-expendable Property and Equipment Register shall also be filed in a separate binder as an audit trail and for management reference.
10 PURCHASING

10.1 Purpose

To establish the guidelines for purchasing.

10.2 Procedures

The purchasing procedures of DC-Cam are outlined below.

10.2.1 Purchase Request ("PR")

☐ The PR form should be prepared for every item which needs to be purchased.

☐ The requisitioner must complete the PR. See the Purchase Request Form on Page 81.

☐ The department manager of the requisitioning department must authorize the PR to certify the need for the requested item. The authorized PR is then forwarded to the Office Manager.

☐ The Accountant Assistant obtains a quotation in accordance with the quotation procedures cited in section 10.2.2 below, evaluates the price and recommends a supplier(s) to the Deputy Director. The quotation summary is prepared if more than one quotation is obtained.

☐ The quotation(s) and/or quotation comparison must be attached to the PR and submitted to the Deputy Director for approval.

The PR must be prepared in duplicate:

➢ One sheet will be retained by the Accountant Assistant, attached to the PO and filed in the PO binder; and

➢ The duplicate copy will be sent to the Accounting Department and filed in the Payment Voucher binder.

The Accountant Assistant must maintain the PRs. The PR shall consist of the following information:

➢ Name of requisitioner
➢ Requisitioning department
➢ Purchase request number
➢ Date of request
➢ Source of funding
➢ Description of each item:
➢ Quantity of each item to be purchased
➢ Estimated unit price and estimated amount of each item
➢ Necessary approvals
A PR shall be prepared for every item which needs to be purchased, except for the following:

- Utilities such as telephone, fax, electricity, water, etc.
- On-going expenditures
- Minimal expenditures less than US$5
- Technical assistance

10.2.2 Quotations

At least three vendor quotations must be provided for the purchase of items and/or services, including consultant fees of US$500 or higher, to ensure that pricing decisions are optimized. The quotations should be summarized in the bid comparison. A recommendation should be made based on an evaluation of the bids. The recommendation/memorandum letter, bid comparison and quotations should be attached to the Payment Voucher and submitted to the Deputy Director for approval. See the Quotation Comparison Form on Page 82.

Because this standard was implemented some years ago and as a consequence of inflation, we are inclined to increase the minimum procurement threshold at which this requirement is triggered from US$300 to US$500. Our policy will continue to require a brief written explanation of what measures were taken to ensure that the Organization received the best value for expenditures over US$500. For all expenditures of US$5000 and higher, the Finance Officer has been directed to ensure that each is accompanied by three written bids from legitimate suppliers through website or reach to the supplier by DC-Cam. As stated in the policy, if a sole-sourced procurement is required in case the supplies or service was sold by only supplier or in cases the supplies or service in high price but in quality. The documentation must be accompanied by a justification approved by the Deputy Director or Director.

Every sole-source procurement requires mutual agreement between DC-Cam and a supplier. DC-Cam agrees to enter into such an agreement after thorough evaluation to determine that the price offered is competitive and reasonable.

**Sole-source Procurement Form**

_(Implementation: January 2012)_

This is an agreement between DC-Cam and ................. for purchase of .................

for a period of one year from .........................to .................................

Justification: This agreement has been made after comparison of three quotations on a sample of products from the three vendors. This company has provided the lowest price. During this period, DC-Cam will purchase ......................... from this company only.

Signed and Dated by DC-Cam:
Signed and Dated by Vendor:

The quotations obtained should be verified by personnel who are independent of the purchasing function. Random verification with the suppliers should be performed to ensure that quotations obtained reflect the best prices that the suppliers can offer to the Organization.

The three quotations (for goods or services) will remain valid within a six-month window only, beginning on the date of signature. The original quotations will be used if the purchase of goods or services occurs within the initial six months. However, after the six-month time period has elapsed, three new quotations will need to be submitted for consideration by the Organization.

For purchase of commodities valued at or above US$25,000 using USAID funds, DC-Cam will seek approval from an authorized representative before the bidding process can proceed.

10.2.3 Purchase Order ("PO")

After the PR has been approved by the Deputy Director or his assignee, the Accountant Assistant is responsible for placing a PO with the selected supplier.

A memorandum, explanation letter or sole-source procurement document may be written when a one of the three suppliers submits a higher-cost bid but provides a higher quality product or service, or when there is only one supplier and no competition.

A PO must be prepared for every item which needs to be purchased except for the following:

- Utilities such as telephone, fax, electricity, and water; taxes; payment of credits cards, air tickets, health insurance, internet, repair and maintenance.
- Minimal expenditures for purchases of US$100 or less.
- All services.

Process: After receiving the request and quotation, the Accounting Assistant prepares a PO for the Deputy Director to approve (if the amount is less than US$500) or for the Director to approve (if the amount is US$500 or higher) before it is sent to the supplier. See the Purchase Order Form on Page 83.

10.2.4 Goods Receipt

All purchased items should be received at the Organization’s place of business. See the Inventory Section for procedures for receiving goods at the Organization. The Assistant Accountant receives office supplies and other materials from suppliers.
10.2.5 Payment

- Once a valid and original invoice has been received from the supplier, it should be forwarded to the Assistant Accountant who received the goods to certify the payment.
- The Payment Voucher should be sequentially-numbered.
- The Payment Voucher should be prepared by the Assistant Accountant for certified invoices.
- The Payment Voucher should be reviewed by the Finance Officer or Deputy Director.
- The Payment Voucher should be approved by the Deputy Director or Director.

10.3 Filing Procedures

- Payment Vouchers shall be filed in their corresponding binders and classified by month and by donor.
- The copy of the PR kept by the Accounting Department shall be attached to and filed in the Payment Voucher binder. The copy of the PR retained by the Administration Department shall be attached to and filed in the GRN binder.
- The copy of the PO retained by the Accounting Department shall be filed in the Payment Voucher binder. The copies retained by the Accountant Assistant shall be filed in the GRN binder.
- The invoices, quotations, bid comparisons, goods-received notes and other relevant supporting documentation must be attached to the Payment Voucher.
11 INVENTORY

11.1 Purpose

To establish recordkeeping guidelines for inventory and to strengthen inventory system controls.

11.2 Procedures

DC-Cam’s policy is to expense inventory purchases on the Income and Expenditure Statement in the year of purchase. For control purposes, DC-Cam maintains inventory records for purchased or donated inventory.

The procedures covering inventory are outlined below.

11.2.1 Custody

The Accountant Assistant is responsible for the custody and safeguarding of inventory being stored at the Organization’s place of business prior to distribution to users. Additionally, the Accountant Assistant is responsible for non-expendable property and equipment which are being used within the Organization.

11.2.2 Goods Received Note (“GRN”)

The GRN is prepared by the Accountant Assistant for the receipt of goods from suppliers or donors. The Accountant Assistant will check goods received against the PO, the supplier’s invoice (if any), the supplier’s GDN (if any) or the donor’s Certificate of Donation. The Accountant Assistant may be required by the suppliers to sign their invoices and/or the GDN. The Accountant Assistant should sign the donor’s Certificate of Donation for donated goods. If goods are found to be damaged or other than as described in the PO, the goods will be rejected and the Accountant Assistant will be notified immediately. See the Goods Received Note on Page 84.

A GRN should consist of the following information:

- GRN number
- Date of receipt of goods
- Name of supplier/donor
- Address of the supplier/donor
- Item description
- Quantity counted and received
- Condition
- Remarks
The GRN should be:

- Signed by the Accountant Assistant as the receiver of inventory; and
- Signed and certified by the Finance Officer; or
- Signed by the Deputy Director as seen and approved.

Persons who certify the receipt of goods should ensure that the goods have been received in good condition, meet quality standards, and have been received in accordance with the PO in terms of quantity and specification.

Any purchased item costing less than US$100 does not require a Goods Received Note. In lieu of a GRN, the receipt will be stamped to confirm that the goods were delivered and received in good condition.
The Accountant Assistant should record GRNs in the Inventory Control Report. The Inventory Control Report is an Excel spreadsheet which records every inventory transaction for the Organization in order to maximize the quality of inventory control. See the Inventory Control Report on Page 85.

11.2.3 Physical Verification of Inventory

The physical verification of inventory is performed every six months by the Accountant Assistant or assignee(s).

The Accountant Assistant must ensure that inventory items are properly arranged to facilitate the physical verification of inventory.

The result of physical verification must be documented on the Inventory Count Sheet and signed by the Accountant Assistant and the person authorized to conduct the count (the Finance Officer or his assignee). See the Inventory Count Report on Page 86.

Reconciliation is performed between the actual quantities counted and the quantities shown in the Inventory Count Report.

The Inventory Count Report and reconciliation must be submitted to the Finance Officer or Internal Controller for certification and to the Deputy Director for approval. The approved Inventory Count Report and reconciliation are filed in the Physical Inventory Count binder.

Any damaged or obsolete inventory materials are to be identified and reported to the Finance Officer and Deputy Director.

All inventory count attendees must sign the Inventory Count Sheet as evidence of the count.
11.2.4 Damaged and Obsolete

The Assistance Accountant should report damaged and obsolete inventory to the Deputy Director who will decide whether to dispose of the material or write it off on the accounting records.

11.3 Filing Procedures

- The copy of GRN retained by the Assistant Accountant is attached to the PO and filed in the GRN binder. The copy sent to the Administration Officer should be cross-checked to the PO and to the purchase invoice upon receipt. The copy retained by the Administration Officer is attached to the PO and filed in the PO binder.

- The Inventory Control Report should be maintained by the Assistant Accountant in the Inventory Control Report binder.

11.4 Reporting Procedures

- The Inventory Control Report must be prepared quarterly by the Assistant Accountant and submitted to the Finance Officer or Internal Controller for certification and to the Deputy Director for approval.
12 FUND INCOME

12.1 Purpose
To establish guidelines for recognizing fund receipts from donors as income in the Statement of Receipts and Expenditures.

12.2 Procedures

- Fund receipts from donors are recognized as income in the Statement of Receipts and Expenditures under the cost reimbursement terms of the projects.

- At the end of each month, the Accountant should print out the general ledger, which details the expenses by donor for the month.

- The Finance Manager should review the general ledger to ensure that the expenses by donor are accurate.

- The Accountant posts the entries in the accounting system to recognize fund income based on expenses by donor.
FOREIGN EXCHANGE

13.1 Purpose

To understand and comply with generally-accepted accounting principles regarding foreign exchange.

13.2 Procedures

- The operational currency of DC-CAM is United States dollars (US$). DC-CAM's financial statements and other reports will be stated in US$.
- Transactions in currencies other than US$ are accounted for at the prevailing exchange rates on the date of those transactions.
- The Accountant must apply these exchange rates to relevant transactions.
14 MONTH-END PROCEDURES

14.1 Purpose
To ensure completeness of recorded transactions and accuracy of the accounts of DC-CAM.

14.2 Procedures
At the end of each month, the Accountant must perform specific verification and reconciliation procedures in order to ensure that the accounts are complete and accurate.

Please refer to page 6 for coverage of financial reporting and pages 20-23 for reporting on non-expendable property and equipment.

14.2.1 Cash on Hand

- The balance of cash in the Sales Income Cash on Hand Book at month-end must be determined. This balance must agree with the general ledger account in the QuickBooks accounting system.

- A monthly cash count must be performed by authorized persons for the Sales Income Cash on Hand Fund.

- The result of the cash count must agree with the balance in the Sales Income Cash on Hand Book and general ledger account in the QuickBooks accounting system through a Sales Income Cash on Hand Reconciliation Report. Any differences must be investigated and adjusted as necessary.

14.2.2 Cash in Bank

- The balance in the bank's Pass Book indicating the cash balance in the bank account must be determined at month-end. This should agree with the balance in the general ledger account in the QuickBooks accounting system. Any differences must be investigated and adjusted as necessary.

- The balance in the general ledger account in the QuickBooks accounting system must then be reconciled with the balance per the bank's Pass Book at month-end date by preparing a monthly bank reconciliation. Reconciled items must be adjusted as necessary.

14.2.3 Cash Advance

- At the end of each month, the cash advance per General Ledger accounts in the QuickBooks accounting system should be reconciled with the cash advance balance per the Advance Summary in the Excel spreadsheet. Any differences should be investigated and adjusted as necessary.

- Review the details of cash advances and investigate long-outstanding advances and any negative balances.
**CHART OF ACCOUNTS**

DC-Cam has a chart of accounts that assigns account numbers and titles to every line item and sub-line item shown in the annual budget, letters of agreement, reports, etc... This chart of accounts documents all authorized accounts for use in the financial reporting system. The DC-Cam chart of accounts is divided into an Assets account (bank, other assets, accounts receivable), Liabilities Account (other current liabilities), Equity account, Income account, and Expense account.

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<tr>
<td>2. Japan, Kuwait and King Sihanouk</td>
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</tr>
<tr>
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<td>4.4 Searching for the Truth II</td>
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<td>5. Sweden, Canada-Fund and CIDA</td>
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<td>6. The Netherlands</td>
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<td>7. United Kingdom</td>
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<tr>
<td>8. United States of America</td>
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<tr>
<td>9. Yale University Library</td>
<td>Bank</td>
</tr>
<tr>
<td>9.1. Others and Australia</td>
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<tr>
<td>9.2. Denmark</td>
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<td>9.3. Decimal Digit Loss</td>
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<td>9.4. Cash Advance</td>
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  E5.1.2. Funds Received  Equity
  E5.1.3. Funds Used  Equity
E5.2. Canada-Fund Fund
  E5.2.1. Funds from Bank Interest  Equity
  E5.2.2. Funds Received  Equity
  E5.2.3. Funds Used  Equity
E5.3. Canada (CIDA) Fund
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  E5.3.3. Funds Used  Equity
E5.4. Sweden (Sida) Fund II
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  E5.4.3. Funds Used  Equity
E6. The Netherlands
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  E6.2. Funds Received  Equity
  E6.3. Funds Used  Equity
E6.1. The Diary of A Young Girl Fund
  E6.1.1. Funds from Bank Interest  Equity
  E6.1.2. Funds Received  Equity
  E6.1.3. Funds Used  Equity
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  E71. Children & Hill tribes Research
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    E71.2. Funds Received  Equity
    E71.3. Funds Used  Equity
  E72. Publications
    E72.1. Funds from Bank Interest  Equity
    E72.2. Funds Received  Equity
    E72.3. Funds Used  Equity
  E73. Promoting Accountability
    E73.1. Funds from Bank Interest  Equity
    E73.2. Funds Received  Equity
    E73.3. Funds Used  Equity
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  E8.2. Funds Received  Equity
  E8.3. Funds Used  Equity
E8.1. United States of America Ad Fund
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  E8.1.2. Funds Received  Equity
  E8.1.3. Funds Used  Equity
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E93. Funds Used
E91. Others and Australia Fund
  E91.1. Funds from Bank Interest
  E91.2. Funds Received
  E91.3. Funds Used
E92. Denmark Fund
  E921. Telecom. And Database Upgrade
    E921.1. Funds from Bank Interest
    E921.2. Funds Received
    E921.3. Funds Used
  E922. Searching for the Truth
    E922.1. Funds from Bank Interest
    E922.2. Funds Received
    E922.3 Funds Used
E93. General Fund
  E93.1. Funds Received
  E93.2 Funds Used
E94. USAID/TAF Fund
  E94.1. Funds from Bank Interest
  E94.2. Funds Received
  E94.3. Funds Used
E941. USAID/TAF Fund II
  E941.1. Funds from Bank Interest
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E96. Switzerland Fund
  E96.1. Funds from Bank Interest
  E96.2. Funds Received
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    1101. Interest
  1200. Kampuchea Krom Research
    1201. Interest
Inc2.1. Japan Fund Int. Income
  2100. Equipment
    2101. Interest
Inc2.2. Kuwait Fund Int. Income
  2200. Royal Family Research
    2201. Interest
Inc.2.3. King Sihanouk Int. Income
2300. Royal Family Research
2301. Interest
Inc.3. New Zealand Int. Income
3000. Women Research
3001. Interest
Inc.4.1. Norway Mag. Fund Int. Income
4100. Searching for the Truth
Inc.4.2. Norway (P.) Fund Int. Income
4200. Promoting Accountability
4201. Interest
Inc.4.3. Norway (MS) Fund Int. Income
4310. Microfilm
43101. Interest
4320. Security
43201. Interest
Inc.5.1. Sweden (Sida) Fund Int. Income
5100. Promoting Account, & Mag. (Eng)
5101. Interest
Inc.5.2. Canada-Funds Fund Int. Income
5200. Searching for the Truth
5201. Interest
Inc.5.3. Canada (CIDA) Fund Int. Income
5300. Searching for the Truth
5301. Interest
Inc.6. The Netherlands Fund Int. Income
6110. Documentation
6120. Security
6130. Mapping the Killing Fields
6140. General Operation
6150. Microfilm
61501. Interest
Inc.7. United Kingdom Fund Int. Income
7110. Children & Hill-tribes Research
71101. Interest
7120. Publication
71201. Interest
7130. Promoting Accountability
71301. Interest
Inc.8.1. USA II Fund Int. Income
8100. General Operation
8101. Interest
Inc.8.2. USA III Fund Int. Income
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8300. Cham, Military & Secu. Research
8400. Mapping the Killing Fields
8500. Personnel
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220.1 Royal Family Research
   221. Consultant Fees and Services
      221.1. Salary
      221.2. Consultant Fees
      221.3. Overtime
      221.4. Other Services
   222. Travel
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   224. Supplies
   225. Miscellaneous
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   227. Tax Withholding
220.2 Cash Overdrawing/Underdrawing
   Exp.2.3. King Sihanouk Fund Expense
   230.1 Royal Family Fund Research
      231. Consultant Fees and Services
         231.1. Salary
         231.2. Consultant Fees
         231.3. Overtime
         231.4. Other Services
      232. Travel
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230.2 Cash Overdrawing/Underdrawing
   Exp.2.4. Other Fund Expense
      240.1. Consultant Fees and Services
      240.2. Travel
      240.3. Miscellaneous
      240.4. Cash Overdrawing/Underdrawing
   Exp.3. New Zealand Fund Expense
   300.1 Women Research
      301. Consultant Fees and Services
         301.1. Salary
         301.2. Consultant Services
         301.3. Overtime
         301.4. Other Services
302. Travel
303. Telecommunication
304. Supplies
305. Miscellaneous
306. Bank Charge
307. Tax Withholding

300.2. Cash Overdrawing/Underdrawing

Exp.4.1. Norway Magazine Fund Expense
  410.1. Searching for the Truth
    411. Consultant Fees and Services
      411.1. Salary
      411.2. Consultant Fees
      411.3. Overtime
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412. Equipment
413. Travel
414. Telecommunication
415. Supplies
416. Miscellaneous
417. Bank Charge
418. Tax Withholding

420.2. Cash Overdrawing/Underdrawing

Exp.4.2. Norway (P.) Fund Expense
  420.1. Promoting Accountability
    421. Consultant Fees and Services
      421.1. Salary
      421.2. Consultant Fees
      421.3. Overtime
      421.4. Other Service

422. Equipment
423. Supplies
424. Telecommunication
425. Travel
426. Miscellaneous
427. Bank Charge
428. Tax Withholding

420.2. Cash Overdrawing/Underdrawing

Exp.4.3. Norway (M) Fund Expense
  430.1. Microfilm
    4311. Consultant Fees and Services
      4311.1. Salary
      4311.2. Consultant Fees
      4311.3. Overtime
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Exp.4.5. Norway Magazine II Fund Expense
450. Searching for the Truth
   450.1. Editor Salary
   450.2. Publication
   450.3. Bank Charge
   450.4. Tax Withholding
Exp.5. Sweden, Canada-Fund and CIDA
5.1. Sweden (Sids) Fund Expense
   510.1. Promoting Account. & Mag. (Eng)
      511. Consultant Fees and Services
         511.1. Salary
         511.2. Consultant Fees
         511.3. Overtime
         511.4. Other Services
   512. Publication
   513. Equipment
   514. Supplies
   515. Telecommunication
   516. Travel
   517. Miscellaneous
   518. Bank Charge
   519. Tax Withholding
5.2. Canada-Fund Fund Expense
   520.1. Searching for the Truth
      521. Consultant Fees and Services
         521.1. Salary
         521.2. Consultant Fees
         521.3. Overtime
         521.4. Other Services
   522. Printing Cost
   523. Bank Charge
   524. Miscellaneous
   525. Tax Withholding
5.3. Canada (CIDA) Fund Expense
   530.1. Searching for the Truth
      531. Consultant Fees and Services
         531.1. Salary
         531.2. Consultant Fee
         531.3. Overtime
         531.4. Other Services
   532. Printing Cost
   533. Bank Charge
   534. Tax Withholding
5.4. Cash Overdrawing/Underdrawing
5.5. Sweden (Sida) Fund Expense II
  550.1. Core Operation
    5511. Consultant Fees and Services
      5511.1. Salary
      5511.2. Consultant Fee
      5511.3. Overtime
      5511.4. Other Services
    5512. Equipment
    5513. Office Rental
    5514. Supplies
    5515. Telecommunication
    5516. Travel
      5517. Utilities
      5518. Publication
      5519. Research
        5519.1. Salary
        5519.2. General Operation
    5520. Mapping
      5520.1. Salary
      5520.2. General Operation
    5521. Magazine
      5521.1. Salary
      5521.1. General Operation
    5522. Promoting Accountability
      5522.1. Salary
      5522.2. General Operation
    5523. Microfilm
      5523.1. Salary
      5523.1. Salary
    5524. Bank Charge
    5525. Tax Withholding
    5526. Miscellaneous

xp.6. The Netherlands Fund Expense

610. Documentation
  610.1. Consultant Fees and Services
    611.1. Salary
    611.2. Consultant Fee
    611.3. Overtime
    611.4. Other Services
  610.2. Travel
  610.3. Telecommunication
  610.4. Supplies
  610.5. Miscellaneous
620. Security
   621. Consultant Fees and Services
      621.1. Salary
      621.2. Consultant Fees
      621.3. Overtime
      621.4. Other Services
   622. Equipment
   623. Supplies
   624. Telecommunication
   625. Travel
   626. Miscellaneous
   627. Bank Charge
   628. Tax Withholding

630. Mapping the Killing Fields
   631. Consultant Fees and Services
      631.1. Salary
      631.2. Consultant Fees
      631.3. Overtime
      631.4. Other Services
   632. Transportation
   633. Telecommunication
   634. Supplies
   635. Foods
   636. Accommodation
   637. Miscellaneous

640. Operations
   640.0. Consultant Fees and Services
      640.1. Salary
      640.2. Consultant Fees
      640.3. Overtime
      640.4. Other Services
      640.5. Bonus
   641. Equipment
   642. Travel
   643. Office Rent
   644. Space and Utilities
   645. Telecommunication
   646. Supplies
   647. Miscellaneous
   648. Bank Charge
   649. Tax Withholding

650. Microfilm
   651. Consultant Fees and Services
      651.1. Salary
      651.2. Consultant Fees
      651.3. Overtime
      651.4. Other Services
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<td>The Diary of A Young Girl</td>
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8.1. USA II Fund Expense

810.1. General Operation

811. Consultant Fees and Services
- 811.1. Salary
- 811.2. Consultant Fees
- 811.3. Overtime
- 811.4. Other Services

812. Equipment
813. Travel
814. Office Rent
815. Telecommunication
816. Supplies
817. Miscellaneous
818. Bank Charge
819. Tax Withholding

8.2. USA III Fund Expense

820. Security

821. Consultant Fees and Services
- 821.1. Salary
- 821.2. Consultant fees
- 821.3. Overtime
- 821.4. Other Services

822. Security Item
823. Miscellaneous
824. Bank Charge
845. Tax Withholding

830. Cham, Military & Secu. Research

831. Cham Research
- 8311. Consultant Fees and Services
- 8312. In-country Travel and Expense

833. DK Military Research
- 8341. Consultant Fees and Services
- 8342. In-Country Travel and Expense

834. DK Security Research
- 8341. Consultant Fees and Services
- 8342. In-country Travel and Expense

835. Publication
836. Bank Charge
837. Tax Withholding

840. Mapping the Killing Fields

841. Consultant Fees and Services
- 841.1. Salary
- 841.2. Consultant Fees
- 841.3. Overtime
- 841.4. Other Services
842. Travel
843. Supplies
844. Programming & Analysis
845. Bank Charge
846. Tax Withholding

850. Personnel
851. Consultant Fees and Services
851.1. Salary
851.2. Consultant Fees
851.3. Overtime
851.4. Other Services
852. Computer Specialist
853. Bank Charge
854. Tax Withholding

860. Miscellaneous
8.3. Cash Overdrawing/Underdrawing
Exp.8.4. USA Ad Fund Exp.
870. Additional (Ad.)
870.1. Database Consultant
870.2. Translation of Magazine
870.3. Travel Overseas
870.4. Camcorder
870.5. Bank Charge
870.6. Tax Withholding

Exp.9. Yale University Library Fund Exp.
900.1. Microfilm
901. Consultant Fees and Services
901.1. Salary
901.2. Consultant Fees
901.3. Overtime
901.4. Other Services
902. Postage
903. Supplies
904. Miscellaneous
905. Bank Charge
906. Tax Withholding

900.2. Cash Overdrawing/Underdrawing
Exp.91. Others & Australia Fund Expense
910.1. Other, Translation and BISA
911. Consultant Fees and Services
911.1. Salary
911.2. Consultant Fees
911.3. Overtime
911.4. Other Services
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9416. Supplies
9417. Oversea and In Country Travel
9418. Security; Vehicle; Computer Repairs and Building Maintenance
9419. Telecommunications
9420. Auditing Fee
9421. Mapping the Killing Fields
  9421.1. Salaries
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Exp. 95. Other Income Expense
950. Income Expense
  951. Consultant Fees and Services
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  954. Supplies
  956. Miscellaneous
  947. Bank Charge
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Exp. 96. Switzerland Expense
960. Searching for the Truth
  961. Consultant Fees and Service
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  963. Supplies and Shipping
  964. Bank Charge
  965. Tax Withholding
16 FLOW CHART OF PRINCIPAL ACCOUNTING TRANSACTIONS

To illustrate the principal accounting transactions using "T" accounts.

16.1 Donors’ Funds

16.1.1 Fund Receipt

```
Funds Receivable
```

```
Cash in Bank
```

Funds received from donors in form of cash

DC-CAM does not record funds received in the form of non-expendable property and equipment and inventory in the book of accounts. For control purposes, DC-CAM records the grant-in-kind in the Non-expendable Property and Equipment Register and Inventory Register.

16.2 Other Income

```
Other Income
```

```
Cash
```

Recording cash receipt from other income

16.3 Non-expendable Property and Equipment

16.3.1 Addition of non-expendable property and equipment

```
Cash
```

```
Expense
```

Recording the cash purchase of non-expendable property and equipment
16.3.2 Depreciation of Non-expendable Property and Equipment

The cost of non-expendable property and equipment purchased during the year is expensed in the Income and Expenditure Statement in the year of purchase. Therefore, depreciation is not accounted for in the books of accounts of DC-CAM.

16.3.3 Sale of Non-expendable Property and Equipment

Sales Proceeds ——> Cash

Recording the cash proceeds from sale of non-expendable property and equipment

16.4 Cash Advance

Cash ——> Expenses

Recording cash advance made to staff

Allowed actual expense is greater than cash advance

Allowed actual expense is less than the cash advance

Recording settlement of cash advance
16.5 Salary, Fringe Benefit and Salary Tax

16.5.1 Salary, net

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<td>Recording Salary Payment</td>
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<td>Redeposit remaining payroll advance in donors' bank accounts.</td>
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16.6 Withholding Tax

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<td>Recording cash payment to supplier excluding withholding tax</td>
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<td>Withholding Tax Payable</td>
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<td>Recording payment of withholding tax in subsequent month</td>
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```
16.7 Expenses

Cash

Recording cash payment of expenses

Accounts Payable

Recording payment of accounts payable

Recording unpaid invoices at month-end

Expense
17.2 FLOW CHART OF FUND RECEIPT AND INCOME

17.2.1 FLOW CHART OF FUND RECEIPT

Acknowledgment of Fund Receipt → Files → Cash Module

Cash Module:

- General ledger
  - Trial balance
    - Statement of Fund Receipts and Disbursements
17.4 FLOW CHART OF CASH AND BANK PAYMENT

Sales Income Cash on Hand Payment → Payment Voucher → Cash Module

- General ledger
- Files
- Trial balance
- Statement of Fund Receipts and Disbursement
17.5 FLOW CHART OF CASH PAYMENTS TO VENDORS

Purchase Request

Purchase Order

Payable module

Files

General ledger

1 Trial balance

2 Statement of Fund Receipts and Disbursement
17.6 FLOW CHART OF PAYROLL PAYMENT

Salary Receipts → Staff Salary and Fringe Benefits

Confidentially Purpose

Journal Voucher

Records the amounts into

General Ledger → Trial balance

Statement of Fund Receipts and Disbursement

Cash Module

Payment Voucher

Record salary advance
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<td>Inventory Control Report</td>
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<td>Inventory Count Sheet</td>
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BANK RECONCILIATION
AS AT ___/___/____

Bank Account No.:
Bank Name:
Funding Source:

Balance per bank statement

Less: Outstanding check

#xxxxx
#xxxxx
#xxxxx
#xxxxx
#xxxxx
#xxxxx
#xxxxx
#xxxxx

Add: Deposit in transit

Adjusted balance

Balance per book

Prepared By
Signature ...................................
Name...........................................
Date...........................................

Reviewed By
Signature ...................................
Name...........................................
Date...........................................

Approved By
Signature ...................................
Name...........................................
Date...........................................
RECEIPT VOUCHER

RV No.: 
Date: __/__/_____

Description:

By cash: □
By bank transfer: □
By check: □

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</table>

Prepared By
Signature: ........................................
Name: ........................................
Date: ........................................

Reviewed by
Signature: ........................................
Name: ........................................
Date: ........................................

Approved By
Signature: ........................................
Name: ........................................
Date: ........................................
FUND RECONCILIATION
FOR THE MONTH OF……………………………

Funding Source:

Balance brought-forward XXXX

Add: Funds Received during the month XXXX

Total funds available XXXX

Less: Disbursements for the month XXXX

Balance carry-forward XXXX

Represented By:

Cash in bank XXXX

Cash on hand XXXX

Cash advance XXXX

Prepared By

Reviewed By

Approved By

Signature ........................................ Signature ........................................ Signature ........................................

Name............................................ Name............................................ Name............................................

Date ........................................... Date ........................................... Date ...........................................
Dear

DC-CAM would like to acknowledge the receipt of US$ xxx (in words) on [Date] in accordance with ______________. The bank charge on the transfer amounts to US$ xxx.

Acknowledged by:

__________________________
Name:
Position:
Documentation Center of Cambodia (DC-CAM)

OFFICIAL RECEIPT

N°

Date: ____________

Received from

The sum of

Being payment

Cash / Cheque No. ____________

Received by

Paid by
# Payment Voucher

**Date:**

<table>
<thead>
<tr>
<th>BILL</th>
<th>ACCOUNT USED</th>
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</tbody>
</table>

**TOTAL**

Payment Method Saving Account: 

Prepared by: __________________
Position: __________________
Signature: __________________
Date: __________________

Reviewed by: __________________
Position: __________________
Signature: __________________
Date: __________________

Approved by: __________________
Position: __________________
Signature: __________________
Date: __________________

Posted by: __________________
Position: __________________
Signature: __________________
Date: __________________
TRAVEL AUTHORIZATION/CASH ADVANCE REQUEST FORM

Requisitioner: ___________________________ No.: ___________________________

Department: ___________________________ Date: __________/________/________

Funding Source: ________________________

Purpose of Cash advance: ___________________________

Destination: ___________________________

Period Covered: ___________________________

Others (Specified): ___________________________

Amount Requested: ___________________________

Prepared By

Signature: ___________________________ Name: ___________________________ Date: __________/________/________

Reviewed By

Signature: ___________________________ Name: ___________________________ Date: __________/________/________

Approved By

Signature: ___________________________ Name: ___________________________ Date: __________/________/________

Received By

Signature: ___________________________ Name: ___________________________ Date: __________/________/________
TRAVEL AUTHORIZATION/CASH ADVANCE REQUEST FORM

Requisitioner: ________________________________  No:

Department: ________________________________  Date: __/__/____

Funding Source: ________________________________

Purpose of Cash advance:

Destination:

Period Covered:

Others (Specified):

Amount Requested:

Prepared By
Signature__________________
Name__________________
Date__________________

Reviewed By
Signature__________________
Name__________________
Date__________________

Approved By
Signature__________________
Name__________________
Date__________________

Received by
Signature__________________
Name__________________
Date__________________
CASH ADVANCE LIQUIDATION FORM

Purpose of Cash advance:
Date Covered:
Cash Advance Received: ________________________________
Cash Advance Request Form number: ____________________
Liquidation as Follows:
________________________________________________________________________

Total Expenses:
Amount Due: (Refundable)

Submitted By | Reviewed By | Audited By | Approved By
---|---|---|---
Signature | Signature | Signature | Signature
Name | Name | Name | Name
Date | Date | Date | Date

Account Payable: US$________

PV No. | CV No.
---|---
OR No. | Date: ____________________
ADVANCE SUMMARY
FOR THE MONTH OF

<table>
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<tr>
<th>Date</th>
<th>Description</th>
<th>Payee</th>
<th>REF#</th>
<th>Beginning Balance</th>
<th>Addition</th>
<th>Settlement</th>
<th>Advance Balance</th>
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</tbody>
</table>

Payment Method Saving Account: ________________________________

Prepared By
Signature __________________
Name ______________________
Date ______________________

Reviewed by
Signature __________________
Name ______________________
Date ______________________

Approved By
Signature __________________
Name ______________________
Date ______________________
CASH COUNTER SHEET

Date: __/__/____

Location:

Cash on hand per count

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<thead>
<tr>
<th>Note</th>
<th>Quantity</th>
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<tr>
<td>100</td>
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<tr>
<td>50</td>
<td>XX</td>
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<td>20</td>
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<td>5</td>
<td>XX</td>
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<tr>
<td>1</td>
<td>XX</td>
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TOTAL PER COUNT: XXXX

CASH ON HAND PER BOOK: XXXX

DIFFERENCE: XXXX

ACCOUNTING FOR THE DIFFERENCE

(write note)

Cash Custodian
Signature ..............................................
Name ....................................................
Date ....................................................

Authorized By
Signature ..............................................
Name ....................................................
Date ....................................................
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<thead>
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<th>REF</th>
<th>DESCRIPTION</th>
<th>PAYEE</th>
<th>INCOME ACCOUNT</th>
<th>Debit</th>
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Total

72
DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL
JOURNAL VOUCHER

JV No.:  
Date:  

Description:  

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<tr>
<th>Account Description</th>
<th>Debit US$</th>
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TOTAL

Prepared By
Signature..........................
Name.............................
Date.............................

Reviewed By
Signature..........................
Name.............................
Date.............................

Approved By
Signature..........................
Name.............................
Date.............................

73
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<th>Projects</th>
<th>USAID/TAF</th>
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<th>USA II</th>
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<td>GRAND TOTAL</td>
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**Prepared By**
Signature ..........................................
Name ..............................................
Date ..............................................

**Reviewed by**
Signature ..........................................
Name ..............................................
Date ..............................................

**Approved By**
Signature ..........................................
Name ..............................................
Date ..............................................
**SALARY VOUCHER**

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<thead>
<tr>
<th>WORK DETAILS</th>
<th>PAY TO</th>
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<td>Full Time</td>
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<td>Days Worked</td>
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<td>Actual Number of Days Absent</td>
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<td>Total Actual Days Worked Minus Days Absent</td>
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<td>Rate Per Hours:</td>
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<td>Employer:</td>
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<td>Total Contributions:</td>
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<td>PREPARED BY:</td>
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<td>CHECKED BY:</td>
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<th>Employers Signature</th>
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**DOCUMENTATION CENTER OF CAMBODIA**
**ACCOUNTING MANUAL**

Searching for the truth

DOCUMENTATION CENTER of CAMBODIA
DC-Cam • P.O. Box 1110 • Phnom Penh • Cambodia • Tel.: + 855-23-211875 Fax.: + 855-23-210318
E-mail: dccam@bigpond.com.kh Internet home page: www.dccam.org

75
NON-EXPENDABLE PROPERTY AND EQUIPMENT REGISTER
AS AT ___/___/____

<table>
<thead>
<tr>
<th>No.</th>
<th>Inv. No</th>
<th>Date Purchased</th>
<th>Description of Items</th>
<th>Model / S. No.</th>
<th>Location</th>
<th>Funding Source</th>
<th>Qty</th>
<th>Unit Cost</th>
<th>Remarks</th>
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</table>

Prepared By
Signature .............................................
Name ......................................................
Date ......................................................

Certified by
Signature .............................................
Name ......................................................
Date ......................................................

Approved By
Signature .............................................
Name ......................................................
Date ......................................................
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<thead>
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<th>No</th>
<th>Inv. No.</th>
<th>Description of Item</th>
<th>Date of Purchase</th>
<th>Location</th>
<th>Funding Source</th>
<th>Qty</th>
<th>Unit Cost</th>
<th>Grading</th>
<th>Condition</th>
<th>Remarks</th>
<th>Reviewed and Approved By</th>
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Counted by: 
Signature: 

Reviewed and Approved By: 
Signature: 

Date:
NON-EXPENDABLE PROPERTY AND EQUIPMENT
DISPOSAL FORM

Requested by: ___________________________  Date: __/__/____

Department: ___________________________  DF No.: ___________________________

Description: ___________________________________________________________________

<table>
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<th>Description of Item</th>
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<th>Model/S. No.</th>
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Requested by: ___________________________  Approved by: ___________________________
Signature: ___________________________  Signature: ___________________________
Name: ___________________________  Name: ___________________________
Date: ___________________________  Date: ___________________________
NON-EXPENDABLE PROPERTY AND EQUIPMENT
TRANSFER FORM

Date: __/__/____

TF No: 

Transfer from:  
Current User:  
Current Location: 

To:  
New User:  
New Location: 

Description: ____________________________________________________________

<table>
<thead>
<tr>
<th>Inv. No.</th>
<th>Description of Item</th>
<th>Date of Purchase</th>
<th>Model/S. No.</th>
<th>Funding Source</th>
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</table>

Current User:  
Signature ..............................................
Name ......................................................
Date ......................................................

New User:  
Signature ..............................................
Name ......................................................
Date ......................................................

Approved By  
Signature ..............................................
Name ......................................................
Date ......................................................
## Purchase Request

**Name:**  
**Department:**  
**PR No:**  
**Date:** __/__/___

**Funding Source:**

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</tbody>
</table>

**TOTAL**

**Prepared By**  
Signature: ..................  
Name: ..................  
Date: ..................

**Supervisor Approval**  
Signature: ..................
Name: ..................
Date: ..................
QUOTATION COMPARISON

Date: ____/____/____
PR No.:

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<tr>
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<th>Vendor #2</th>
<th>Vendor #3</th>
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</table>

Vendor #1

Vendor #2

Vendor #3

Note/Reason:

Prepared by: ____________________________
Signature: ____________________________
Name: ________________________________
Date: ________________________________

Approved By: ____________________________
Signature: ____________________________
Name: ________________________________
Date: ________________________________
PURCHASE ORDER

To: ____________________________  P.O No: ____________________________  
________________________________  Date: __/__/____

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<tr>
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<th>TOTAL AMOUNT</th>
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Prepared By: ____________________________  Approved By: ____________________________

Signature: ____________________________  Signature: ____________________________
Name: ____________________________  Name: ____________________________
Position: ____________________________  Position: ____________________________
Date: ____________________________  Date: ____________________________
GOODS RECEIVED NOTE

Received from: ___________________________ GRN No: ___________________________
Address: ___________________________ Date: __/__/____

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TOTAL

Prepared By
Signature: ___________________________
Name: ___________________________
Date: ___________________________

Certified By
Signature: ___________________________
Name: ___________________________
Date: ___________________________

Approved By
Signature: ___________________________
Name: ___________________________
Date: ___________________________
## INVENTORY CONTROL REPORT
FOR THE MONTH OF .............

<table>
<thead>
<tr>
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<th>Inv. No.</th>
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Prepared By
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Name ................................................
Date .................................................

Reviewed by
Signature ........................................
Name ................................................
Date .................................................

 Approved By
Signature ........................................
Name ................................................
Date .................................................

85
INVENTORY COUNT REPORT

Date:  ____/____/____

Location:

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attended by
Signature .............................................
Signature .............................................
Signature .............................................

Reviewed and Approved By
Signature .............................................
Name ....................................................
Date ....................................................

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