

ACCOUNTING DOCUMENTS AND PROCEDURES

The Bookkeeper will maintain the following accounting documents.

Cheque Authorization Form

There will be a cheque request form for each cheque that includes the following information:

1. Name of Payee
2. Description
3. Voucher number
4. Cheque number
5. Project Number to indicate which project(s) the cheque should be charged
6. Amount and the signature of the person collecting the cheque.

The main purpose of the voucher system is to ensure there is a record in place that provides evidence of which project checks are to be charged to, that checks have been collected by the respective vendors and also to satisfy donor requirements.

An example of a cheque authorization form can be found in Appendix 3.

PETTY CASH MANAGEMENT

Overview

Expenditure for small recurring items may be paid for from Petty Cash. A member of staff shall be appointed at respective centres in consultation with the Accountant to handle petty cash. Such an officer will be responsible for:

- a) Preparing the Petty Cash Voucher
- b) Maintaining a Petty Cash Register that records all petty cash transactions
- c) Filing all supporting documentation for petty cash transactions
- d) Reimbursing the petty cash float

Petty cash float of **(organization to decide on amount)** shall be clearly stated in the letter to the official handling petty cash.

The letter should indicate what items are authorized by PREVENT for the particular program to be paid from petty cash and any prior authorization needed for any disbursement, for example, Administration Petty cash allowable items are:

- i) Daily newspapers
- ii) Tissues
- iii) Sugar
- iv) Tea leaves
- v) Soap etc.

Financial Accounting Instructions Manual For Secondary Schools

Minnesota. Department of Education



Financial Accounting Instructions Manual For Secondary Schools:

Financial and Accounting Guide for Not-for-Profit Organizations Malvern J. Gross, John H. McCarthy, Nancy E. Shelmon, 2005-05-13 This Seventh Edition is filled with authoritative advice on the financial reporting accounting and control situations unique to not for profit organizations It contains discussions of the accounting and reporting guidelines for different types of organizations complete guidance on tax and compliance reporting requirements illustrated explanations of various types of acceptable financial statements and much more

Financial Accounting for Public Schools National Advisory Committee on School Records and Reports (U.S.), 1942

Manual of Instruction for Uniform Financial Accounting for Minnesota School Districts Minnesota. Department of Education, 1961

Financial and Accounting Guide for Not-for-Profit Organizations John H. McCarthy, Nancy E. Shelmon, John A. Mattie, 2012-02-01 A completely revised and expanded edition of the nonprofit industry finance and accounting standard Filled with authoritative advice on the financial reporting accounting and control situations unique to not for profit organizations Financial and Accounting Guide for Not for Profit Organizations Eighth Edition is recognized by professionals as the industry standard reference on not for profit finance and accounting Prepared by the PricewaterhouseCoopers Not for Profit Industry Services Group the book includes accounting tax and reporting guidelines for different types of organizations step by step procedures and forms and more A new chapter on public debt has also been added Presents the latest updates to regulatory reporting and disclosure changes in recent years Reflects the totally revamped and revised AICPA accounting and audit guide for not for profit organizations Addresses concerns of all nonprofit organizations including health and welfare organizations colleges and universities churches and other religious organizations libraries museums and other smaller groups Includes step by step procedures and forms detailed explanations of financial statements and a how to section on setting up and keeping the books Financial and Accounting Guide for Not for Profit Organizations Eighth Edition is the completely revised and expanded new edition of the bestselling not for profit accounting guide

DPI Publications Listing Wisconsin. Department of Public Instruction, 1982

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Directions for Using the New Jersey Public School Financial Accounting System as Abridged for the Information of Secretaries in City School Districts of the State of New Jersey Operating Under Article VI of the School Law. Approved by the State Board of Education ... New Jersey. Department of Public Instruction, 1926

Manual of Instructions for Uniform Student Activity Accounting for Minnesota School Districts Minnesota. Department of Education, 1962

Audit and Accounting Guide AICPA, 2020-07-15 From financial reporting to revenue recognition to grants and contracts to auditor report changes you have a lot going on in the not for profit financial arena right now Whether you re already an expert in NFP audit and accounting standards or just getting started this is the practical guidance you need This must have resource for nonprofits accounting and auditing professionals is an essential reference that will assist you with the unique aspects of accounting and financial statement preparation and

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Brice, Gertrude Minnie Lewis, Grace Stevens Wright, Harold Marshall Williams, Henry Horton Armsby, Kenneth E. Brown, Marshall Langdon Schmitt, Milton C. Cummings, Ralph Newell Finchum, United States. Office of Education, Walter Crosby Eells, Albert Ralph Munse, Anita K. Scott, Ellsworth Scott Obourn, Ernest Victor Hollis, Sebastian Vincent Martorana, Edna D. Booher, James M. McCullough, Karl Hess, 1961 Federal Assistance Guide for Vocational and Career Education for the Handicapped Bobbie Porter Turner, Debra Davis, Margaretha Vreeburg, 1980 *Readers' Guide to Periodical Literature*, 1923 **A Guide to Improving the National Education Data System** National Forum on Education Statistics (U.S.). National Education Statistics Agenda Committee, 1991

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