

ACCOUNTING MANUAL

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Approved by
Prof. Heng Vanda
Member of Board of Directors in charge of Finance



With the approval of Chairman and Founder
of the Institute Board, Youk Chhang





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Updated:

- 1) 6.2.3.2 Funds Received from Donors (SRI)
- 2) 9.2.3 Disposal Policy (Biding)
- 3) 10.2.2 Quotations (3 Quotation with biding)

GLOSSARY

Assets	Resources belonging to the Organization which are accorded value (an asset can be tangible or intangible, current, fixed, etc.)
Bank Account	Account maintained by the Organization with a bank, whereby its funds are deposited and withdrawn as necessary.
Bank Reconciliation	A statement that reconciles the amount shown in the bank statement against the balance shown in the general ledger.
Cash Disbursement	Payment made either for purchases of goods and services or for advance purposes.
Contracts and Leases	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.
Custody	Safekeeping.
Deposit	Money placed in the bank account of the Organization.
Division of Duties	Allocation of tasks and responsibilities among personnel of the Organization.
Fund Balance Reconciliation	A statement that reconciles the excess of receipts over disbursements against the fund balance at the end of the period.
General Ledger	The ledger that classifies and summarizes the Organization's financial transactions for a given period according to different account classifications.
Goods Receipt	Items received by the Organization either through purchase or donation.
Goods Received Note	An internal note documenting the receipt of goods purchased or donated.
Journal Voucher	Voucher containing a record of non-cash transactions.

Non-expendable Property	Fixed assets of the Organization that include office furniture and equipment, clinical equipment, motor vehicles, etc.
Payment	Cash disbursement.
Payment Voucher	Document that records a payment made.
Purchase Invoice	Document to record a purchase made by the Organization from a supplier.
Purchase Order	Document issued by the Organization to a supplier indicating the specification, quantity and price of items to be purchased.
Purchase Request	Internal document of the Organization that records and communicates purchase requirements and requires approval for the purchase from relevant officials.
Quotations	Cost estimates provided by prospective suppliers for the purchase of goods or services as requested by the Organization.
Receipt Voucher	Document to record details of cash receipts.
Segregation of Duties	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.
Statement of Profit and Loss	A statement showing the Organization's fund receipts and disbursements during a specific period and noting the excess or deficit of receipts over disbursements.
Withholding Tax	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.

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, Sokchamroeun 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 confer 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.

4 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.

6 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 be 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.

**DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL**

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.

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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.

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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.

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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

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- The Register should be updated immediately for additions and disposals and reviewed monthly.
- All assets should be clearly marked as the property of DC-Cam and bear an individual code tag.

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 dateline 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.

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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.

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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.

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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

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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 fromto

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.

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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 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.

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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

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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.

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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.

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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.

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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.

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13 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.

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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.

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15 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.

Account	Type
DC-Cam. CCB Savings Account	
1. DanChurchAid	Bank
2. Japan, Kuwait and King Sihanouk	Bank
3. New Zealand	Bank
4. Norway	
4.1 Searching for the Truth	Bank
4.2 MPS	Bank
4.3 Core operation	Bank
4.4 Searching for the Truth II	Bank
5. Sweden, Canada-Fund and CIDA	Bank
6. The Netherlands	Bank
7. United Kingdom	Bank
8. United States of America	Bank
9. Yale University Library	Bank
9.1. Others and Australia	Bank
9.2. Denmark	Bank
9.3. Decimal Digit Loss	Bank
9.4. Cash Advance	Bank
9.5. USAID/The Asia Foundation (TAF)	Bank
9.5.1. USAID/The Asia Foundation II	Bank
9.6. Other Income	Bank
9.7. Switzerland	Bank
R1. Funds Receivable	Accounts Receivable
1497. TAF Loan from USA	Other Current Asset
1498. Undeposited Funds	Other Current Asset
1499. Prepaid Expense	Other Current Asset
1500. Deposits to Vendors	Other Current Asset
2000. Accounts Payable	Accounts Payable
1A. Salary Tax Payable	Other Current Asset
2A. Tax Withholding	Other Current Asset
3A. Payroll Liabilities	Other Current Asset
4A. Accounts Payable	Other Current Asset
5A. Cash Advance Payable	Other Current Asset
E. Opening Bal Equity	Equity
E1. DanChurchAid	Equity
E10. Women Research	Equity

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E10.1. Funds from Bank Interest	Equity
E10.2. Funds Received	Equity
E10.3. Funds Used	Equity
E11. Kampuchea Krom Research	Equity
E11.1. Funds from Bank Interest	Equity
E11.2. Funds Received	Equity
E11.3. Funds Used	Equity
E2.1. Japan Fund	Equity
E2.1.1. Funds from Bank Interest	Equity
E2.1.2. Funds Received	Equity
E2.1.3. Funds Used	Equity
E2.2. Kuwait Fund	Equity
E2.2.1. Funds from Bank Interest	Equity
E2.2.2. Funds Received	Equity
E2.2.3. Funds Used	Equity
E2.3. King Sihanouk Fund	Equity
E2.3.1. Funds from Bank Interest	Equity
E2.3.2. Funds Received	Equity
E2.3.3. Funds Used	Equity
E2.4. Other Funds	Equity
E2.4.1 Funds from Bank Interest	Equity
E2.4.2. Funds Received	Equity
E2.4.3. Funds Used	Equity
E3. New Zealand Fund	Equity
E3.1. Funds from Bank Interest	Equity
E3.2. Funds Received	Equity
E3.3. Funds Used	Equity
E4.1. Norway Magazine Fund	Equity
E4.1.1. Funds from Bank Interest	Equity
E4.1.2. Funds Received	Equity
E4.1.3. Funds Used	Equity
E4.2. Norway (P.) Fund	Equity
E4.2.1. Funds from Bank Interest	Equity
E4.2.2. Funds Received	Equity
E4.2.3. Funds Used	Equity
E4.3. Norway (MS) Fund	Equity
E4.3.1. Funds from Bank Interest	Equity
E4.3.2. Funds Received	Equity
E4.3.3. Funds Used	Equity
E4.4. Norway Core Operation Fund	Equity
E4.4.1. Funds from Bank Interest	Equity
E4.4.2. Funds Received	Equity
E4.4.3 Funds Used	Equity
E4.5. Norway Magazine II	Equity
E4.5.1 Funds from Bank Interest	Equity
E4.5.2. Funds Received	Equity
E4.5.3. Funds Used	Equity

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E5.1. Sweden (Sida) Fund	Equity
E5.1.1. Funds from Bank Interest	Equity
E5.1.2. Funds Received	Equity
E5.1.3. Funds Used	Equity
E5.2. Canada-Fund Fund	Equity
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	Equity
E5.3.1. Funds from Bank Interest	Equity
E5.3.2. Funds Received	Equity
E5.3.3. Funds Used	Equity
E5.4. Sweden (Sida) Fund II	Equity
E5.4.1. Funds from Bank Interest	Equity
E5.4.2. Funds Received	Equity
E5.4.3. Funds Used	Equity
E6. The Netherlands	Equity
E6.1. Funds from Bank Interest	Equity
E6.2. Funds Received	Equity
E6.3. Funds Used	Equity
E6.1. The Diary of A Young Girl Fund	Equity
E6.1.1. Funds from Bank Interest	Equity
E6.1.2. Funds Received	Equity
E6.1.3. Funds Used	Equity
E7. United Kingdom Fund	Equity
E71. Children & Hill tribes Research	Equity
E71.1. Funds from Bank Interest	Equity
E71.2. Funds Received	Equity
E71.3. Funds Used	Equity
E72. Publications	Equity
E72.1. Funds from Bank Interest	Equity
E72.2. Funds Received	Equity
E72.3. Funds Used	Equity
E73. Promoting Accountability	Equity
E73.1. Funds from Bank Interest	Equity
E73.2. Funds Received	Equity
E73.3. Funds Used	Equity
E8. United States of America Fund	Equity
E8.1. Funds from Bank Interest	Equity
E8.2. Funds Received	Equity
E8.3. Funds Used	Equity
E8.1. United States of America Ad Fund	Equity
E81.1. Funds from Bank Interest	Equity
E81.2. Funds Received	Equity
E81.3. Funds Used	Equity
E9. Yale University Library Fund	Equity

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E9.1. Funds from Bank Interest	Equity
E9.2. Funds Received	Equity
E9.3. Funds Used	Equity
E91. Others and Australia Fund	Equity
E91.1. Funds from Bank Interest	Equity
E91.2. Funds Received	Equity
E91.3. Funds Used	Equity
E9.2. Denmark Fund	Equity
E921. Telecom. And Database Upgrade	Equity
E921.1. Funds from Bank Interest	Equity
E921.2. Funds Received	Equity
E921.3. Funds Used	Equity
E922. Searching for the Truth	Equity
E922.1. Funds from Bank Interest	Equity
E922.2. Funds Received	Equity
E922.3 Funds Used	Equity
E93. General Fund	Equity
E93.1. Funds Received	Equity
E93.2 Funds Used	Equity
E94. USAID/TAF Fund	Equity
E94.1. Funds from Bank Interest	Equity
E94.2. Funds Received	Equity
E94.3. Funds Used	Equity
E941. USAID/TAF Fund II	Equity
E941.1. Funds from Bank Interest	Equity
E941.2. Funds Received	Equity
E941.3. Funds Used	Equity
E95. Other Income Fund	Equity
E95.1. Funds from Bank Interest	Equity
E95.2. Funds Received	Equity
E95.3. Funds Used	Equity
E96. Switzerland Fund	Equity
E96.1. Funds from Bank Interest	Equity
E96.2. Funds Received	Equity
E96.3. Funds Used	Equity
R. Retained Earnings	Equity
Inc.1. DanChurchAid Int. Income	Income
1100. Women Research	Income
1101. Interest	Income
1200. Kampuchea Krom Research	Income
1201. Interest	Income
Inc.2.1. Japan Fund Int. Income	Income
2100. Equipment	Income
2101. Interest	Income
Inc.2.2. Kuwait Fund Int. Income	Income
2200. Royal Family Research	Income
2201. Interest	Income

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Inc.2.3. King Sihanouk Int. Income	Income
2300. Royal Family Research	Income
2301. Interest	Income
Inc.3. New Zealand Int. Income	Income
3000. Women Research	Income
3001. Interest	Income
Inc.4.1. Norway Mag. Fund Int. Income	Income
4100. Searching for the Truth	Income
Inc.4.2. Norway (P.) Fund Int. Income	Income
4200. Promoting Accountability	Income
4201. Interest	Income
Inc.4.3. Norway (MS) Fund Int. Income	Income
4310. Microfilm	Income
43101. Interest	Income
4320. Security	Income
43201. Interest	Income
Inc.5.1. Sweden (Sida) Fund Int. Income	Income
5100. Promoting Account, & Mag. (Eng)	Income
5101. Interest	Income
Inc.5.2. Canada-Funds Fund Int. Income	Income
5200. Searching for the Truth	Income
5201. Interest	Income
Inc.5.3. Canada (CIDA) Fund Int. Income	Income
5300. Searching for the Truth	Income
5301. Interest	Income
Inc.6. The Netherlands Fund Int. Income	Income
6110. Documentation	Income
6120. Security	Income
6130. Mapping the Killing Fields	Income
6140. General Operation	Income
6150. Microfilm	Income
6150.1. Interest	Income
Inc.7. United Kingdom Fund Int. Income	Income
7110. Children & Hill-tribes Research	Income
7110.1. Interest	Income
7120. Publication	Income
7120.1. Interest	Income
7130. Promoting Accountability	Income
7130.1 Interest	Income
Inc.8.1. USA II Fund Int. Income	Income
8100. General Operation	Income
8101. Interest	Income
Inc.8.2. USA III Fund Int. Income	Income
8200. Security	Income
8300. Cham, Military & Secu. Research	Income
8400. Mapping the Killing Fields	Income
8500. Personnel	Income
8501. Interest	Income

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Inc.9. Yale Library Fund Int. Income	Income
9000. Microfilm	Income
9001. Interest	Income
Inc.91. Others & Aus. Fund, Income	Income
9100. Others, Translation and BISA	Income
9101. Interest	Income
Inc.92. Denmark Fund Int. Income	Income
9210. Searching for the Truth	Income
9220. Telecom. And Database Upgrade	Income
9220.1. Interest	Income
6560. Payroll Expense	Expense
6999. Uncategorized Expense	Expense
Exp.1. DanChurchAid Fund Expense	Expense
100. Women Research	Expense
101. Consultant Fees and Services	Expense
1011. Salary	Expense
1012. Consultant Fees	Expense
1013. Overtime	Expense
1014. Other Service	Expense
102. Travel	Expense
103. Telecommunication	Expense
104. Accommodation	Expense
105. Foods	Expense
106. Supplies	Expense
107. Miscellaneous	Expense
108. Bank Charge	Expense
109. Tax Withholding	Expense
110. Kampuchea Krom Research	Expense
111. Consultant Fees and Services	Expense
111.1. Salary	Expense
111.2. Consultant Fees	Expense
111.3. Overtime	Expense
111.4. Other Services	Expense
112. Travel	Expense
113. Telecommunication	Expense
114. Accommodation	Expense
115. Food	Expense
116. Supplies	Expense
117. Miscellaneous	Expense
118. Bank Charge	Expense
119. Tax Withholding	Expense
120. Cash Overdrawing/Underdrawing	Expense
Exp.2.1. Japan Fund Expense	Expense
210.1. Equipment	Expense
211. Equipment	Expense
212. Miscellaneous	Expense

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213. Bank Charge	Expense
215. Tax Withholding	Expense
210.2. Cash Overdrawing/ Underdrawing	Expense
220.1. Royal Family Research	Expense
221. Consultant Fees and Services	Expense
221.1. Salary	Expense
221.2. Consultant Fees	Expense
221.3. Overtime	Expense
221.4. Other Services	Expense
222. Travel	Expense
223. Telecommunication	Expense
224. Supplies	Expense
225. Miscellaneous	Expense
226. Bank Charge	Expense
227. Tax Withholding	Expense
220.2. Cash Overdrawing/Underdrawing	Expense
Exp.2.3. King Sihanouk Fund Expense	Expense
230.1. Royal Family Fund Research	Expense
231. Consultant Fees and Services	Expense
231.1. Salary	Expense
231.2. Consultant Fees	Expense
231.3. Overtime	Expense
231.4. Other Services	Expense
232. Travel	Expense
233. Telecommunication	Expense
234. Supplies	Expense
235. Miscellaneous	Expense
236. Bank Charge	Expense
237. Tax Withholding	Expense
230.2. Cash Overdrawing/Underdrawing	Expense
Exp.2.4. Other Fund Expense	Expense
240.1. Consultant Fees and Services	Expense
240.2. Travel	Expense
240.3. Miscellaneous	Expense
240.4. Cash Overdrawing/ Underdrawing	Expense
Exp.3. New Zealand Fund Expense	Expense
300.1 Women Research	Expense
301. Consultant Fees and Services	Expense
301.1. Salary	Expense
301.2. Consultant Services	Expense
301.3. Overtime	Expense
301.4. Other Services	Expense

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302. Travel	Expense
303. Telecommunication	Expense
304. Supplies	Expense
305. Miscellaneous	Expense
306. Bank Charge	Expense
307. Tax Withholding	Expense
300.2. Cash Overdrawing/Underdrawing	Expense
Exp.4.1. Norway Magazine Fund Expense	Expense
410.1. Searching for the Truth	Expense
411. Consultant Fees and Services	Expense
411.1. Salary	Expense
411.2. Consultant Fees	Expense
411.3. Overtime	Expense
411.4. Other Services	Expense
412. Equipment	Expense
413. Travel	Expense
414. Telecommunication	Expense
415. Supplies	Expense
416. Miscellaneous	Expense
417. Bank Charge	Expense
418. Tax Withholding	Expense
420.2. Cash Overdrawing/Underdrawing	Expense
Exp.4.2. Norway (P.) Fund Expense	Expense
420.1. Promoting Accountability	Expense
421. Consultant Fees and Services	Expense
421.1. Salary	Expense
421.2. Consultant Fees	Expense
421.3. Overtime	Expense
421.4. Other Service	Expense
422. Equipment	Expense
423. Supplies	Expense
424. Telecommunication	Expense
425. Travel	Expense
426. Miscellaneous	Expense
427. Bank Charge	Expense
428. Tax Withholding	Expense
420.2. Cash Overdrawing/Underdrawing	Expense
Exp.4.3. Norway (MS) Fund Expense	Expense
430.1. Microfilm	Expense
4311. Consultant Fees and Services	Expense
4311.1. Salary	Expense
4311.2. Consultant Fees	Expense
4311.3. Overtime	Expense
4311.4. Other Services	Expense

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4312. Microfilm Services	Expense
4313. Postage	Expense
4314. Bank Charge	Expense
4315. Tax Withholding	Expense
430.2. Security	Expense
4321. Consultant Fees and Services	Expense
4321.1. Salary	Expense
4321.2. Consultant Fees	Expense
4321.3. Overtime	Expense
4321.4. Other Services	Expense
4322. Telecommunication	Expense
4323. Safe Boxes	Expense
4324. Building Maintenance	Expense
4325. Bank Charge	Expense
4326. Tax Withholding	Expense
430.3. Miscellaneous	Expense
430.4. Cash Overdrawing/Underdrawing	Expense
Exp.4.4. Norway Operation Fund Expense	Expense
440.1. Core Operation	Expense
4411.1. Salary	Expense
4411.2. Consultant Fee	Expense
4411.3. Overtime	Expense
4414.4. Other Services	Expense
4412. Equipment	Expense
4413. Supplies	Expense
4414. Telecommunication	Expense
4415. Travel	Expense
4416. Utilities	Expense
4417. Research	Expense
4417.1. Salary	Expense
4417.2. General Operation	Expense
4418. Mapping	Expense
4418.1. Salary	Expense
4418.2. General Operation	Expense
4419. Magazine	Expense
4419.1. Salary	Expense
4419.2. General Operation	Expense
4420. Promoting Accountability	Expense
4420.1. Salary	Expense
4420.2. General Operation	Expense
4421. Bank Charge	Expense
4422. Tax Withholding	Expense
4423. Miscellaneous	Expense
4424. Cash Overdrawing/Under drawing	Expense

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Exp.4.5. Norway Magazine II Fund Expense	Expense
450. Searching for the Truth	Expense
450.1. Editor Salary	Expense
450.2. Publication	Expense
450.3. Bank Charge	Expense
450.4. Tax Withholding	Expense
Exp.5. Sweden, Canada-Fund and CIDA	Expense
5.1. Sweden (Sida) Fund Expense	Expense
510.1. Promoting Account. & Mag. (Eng)	Expense
511. Consultant Fees and Services	Expense
5111. Salary	Expense
5112. Consultant Fees	Expense
5113. Overtime	Expense
5114. Other Services	Expense
512. Publication	Expense
513. Equipment	Expense
514. Supplies	Expense
515. Telecommunication	Expense
516. Travel	Expense
517. Miscellaneous	Expense
518. Bank Charge	Expense
519. Tax Withholding	Expense
5.2. Canada-Fund Fund Expense	Expense
520.1. Searching for the Truth	Expense
521. Consultant Fees and Services	Expense
521.1. Salary	Expense
521.2. Consultant Fees	Expense
521.3. Overtime	Expense
521.4. Other Services	Expense
522. Printing Cost	Expense
523. Bank Charge	Expense
524. Miscellaneous	Expense
525. Tax Withholding	Expense
5.3. Canada (CIDA) Fund Expense	Expense
530.1. Searching for the Truth	Expense
531. Consultant Fees and Services	Expense
531.1. Salary	Expense
531.2. Consultant Fee	Expense
531.3. Overtime	Expense
531.4. Other Services	Expense
532. Printing Cost	Expense
533. Bank Charge	Expense
534. Tax Withholding	Expense
5.4. Cash Overdrawing/Underdrawing	Expense

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5.5. Sweden (Sida) Fund Expense II	Expense
550.1. Core Operation	Expense
5511. Consultant Fees and Services	Expense
5511.1. Salary	Expense
5511.2. Consultant Fee	Expense
5511.3. Overtime	Expense
5511.4. Other Services	Expense
5512. Equipment	Expense
5513. Office Rental	Expense
5514. Supplies	Expense
5515. Telecommunication	Expense
5516. Travel	Expense
5517. Utilities	Expense
5518. Publication	Expense
5519. Research	Expense
5519.1. Salary	Expense
5519.2. General Operation	Expense
5520. Mapping	Expense
5520.1. Salary	Expense
5520.2. General Operation	Expense
5521. Magazine	Expense
5521.1. Salary	Expense
5521.1. General Operation	Expense
5522. Promoting Accountability	Expense
5522.1. Salary	Expense
5522.2. General Operation	Expense
5523. Microfilm	Expense
5523.1. Salary	Expense
5523.1. Salary	Expense
5524. Bank Charge	Expense
5525. Tax Withholding	Expense
5526. Miscellaneous	Expense
xp.6. The Netherlands Fund Expense	Expense
610. Documentation	Expense
610.1. Consultant Fees and Services	Expense
611.1. Salary	Expense
611.2. Consultant Fee	Expense
611.3. Overtime	Expense
611.4. Other Services	Expense
610.2. Travel	Expense
610.3. Telecommunication	Expense
610.4. Supplies	Expense
610.5. Miscellaneous	Expense

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620. Security		Expense
	621. Consultant Fees and Services	Expense
	621.1. Salary	Expense
	621.2. Consultant Fees	Expense
	621.3. Overtime	Expense
	621.4. Other Services	Expense
	622. Equipment	Expense
	623. Supplies	Expense
	624. Telecommunication	Expense
	625. Travel	Expense
	626. Miscellaneous	Expense
	627. Bank Charge	Expense
	628. Tax Withholding	Expense
630. Mapping the Killing Fields		Expense
	631. Consultant Fees and Services	Expense
	631.1. Salary	Expense
	631.2. Consultant Fees	Expense
	631.3. Overtime	Expense
	631.4. Other Services	Expense
	632. Transportation	Expense
	633. Telecommunication	Expense
	634. Supplies	Expense
	635. Foods	Expense
	636. Accommodation	Expense
	637. Miscellaneous	Expense
640. Operations		Expense
	640.0. Consultant Fees and Services	Expense
	640.1. Salary	Expense
	640.2. Consultant Fees	Expense
	640.3. Overtime	Expense
	640.4. Other Services	Expense
	640.5. Bonus	Expense
	641. Equipment	Expense
	642. Travel	Expense
	643. Office Rent	Expense
	644. Space and Utilities	Expense
	645. Telecommunication	Expense
	646. Supplies	Expense
	647. Miscellaneous	Expense
	648. Bank Charge	Expense
	649. Tax Withholding	Expense
650. Microfilm		Expense
	651. Consultant Fees and Services	Expense
	651.1. Salary	Expense
	651.2. Consultant Fees	Expense
	651.3. Overtime	Expense
	651.4. Other Services	Expense

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652. Equipment	Expense
653. Supplies	Expense
654. Travel	Expense
655. Telecommunication	Expense
656. Space and Utilities	Expense
657. Miscellaneous	Expense
658. Tax Withholding	Expense
660. Cash Overdrawing/Underdrawing	Expense
670. The Diary of A Young Girl	Expense
671. Publication	Expense
672. Bank Charge	Expense
673. Tax Withholding	Expense
Exp.7. United Kingdom Fund Expense	Expense
711.1. Children & Hill-tribes Research	Expense
7111. Consultant Fees and Services	Expense
7111.1. Salary	Expense
7111.2. Consultant Fees	Expense
7111.3. Overtime	Expense
7111.4. Other Services	Expense
7112. In-Country Travel and Expense	Expense
7113. Documentation and Translation	Expense
7114. Miscellaneous	Expense
7115. Bank Charge	Expense
7116. Tax Withholding	Expense
721.1 Publication	Expense
7211. Mapping Printing Cost	Expense
7212. Research Printing Cost	Expense
7213. Editing	Expense
7214. Miscellaneous	Expense
7215. Bank Charge	Expense
7216. Tax Withholding	Expense
731.1. Promoting Accountability	Expense
7311. Salary and Translation Service	Expense
7312. Photocopier	Expense
7313. Copying Supplies	Expense
7314. Telecommunication and Travel	Expense
7315. Computer and Supplies	Expense
7316. Miscellaneous	Expense
7317. Bank Charge	Expense
7318. Tax Withholding	Expense
741. Cash Overdrawing/Underdrawing	Expense

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Exp.8. USA Fund Expense		Expense
8.1. USA II Fund Expense		Expense
810.1. General Operation		Expense
811. Consultant Fees and Services		Expense
811.1. Salary		Expense
811.2. Consultant Fees		Expense
811.3. Overtime		Expense
811.4. Other Services		Expense
812. Equipment		Expense
813. Travel		Expense
814. Office Rent		Expense
815. Telecommunication		Expense
816. Supplies		Expense
817. Miscellaneous		Expense
818. Bank Charge		Expense
819. Tax Withholding		Expense
8.2. USA III Fund Expense		Expense
820. Security		Expense
821. Consultant Fees and Services		Expense
821.1. Salary		Expense
821.2. Consultant fees		Expense
821.3. Overtime		Expense
821.4. Other Services		Expense
822. Security Item		Expense
823. Miscellaneous		Expense
824. Bank Charge		Expense
845. Tax Withholding		Expense
830. Cham, Military & Secu. Research		Expense
831. Cham Research		Expense
8311. Consultant Fees and Services		Expense
8312. In-country Travel and Expense		Expense
833. DK Military Research		Expense
8341. Consultant Fees and Services		Expense
8342. In-Country Travel and Expense		Expense
834. DK Security Research		Expense
8341. Consultant Fees and Services		Expense
8342. In-country Travel and Expense		Expense
835. Publication		Expense
836. Bank Charge		Expense
837. Tax Withholding		Expense
840. Mapping the Killing Fields		Expense
841. Consultant Fees and Services		Expense
841.1. Salary		Expense
841.2. Consultant Fees		Expense
841.3. Overtime		Expense
841.4. Other Services		Expense

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	842. Travel	Expense
	843. Supplies	Expense
	844. Programming & Analysis	Expense
	845. Bank Charge	Expense
	846. Tax Withholding	Expense
850. Personnel		Expense
	851. Consultant Fees and Services	Expense
	851.1. Salary	Expense
	851.2. Consultant Fees	Expense
	851.3. Overtime	Expense
	851.4. Other Services	Expense
	852. Computer Specialist	Expense
	853. Bank Charge	Expense
	854. Tax Withholding	Expense
	860. Miscellaneous	Expense
	8.3. Cash Overdrawing/Underdrawing	Expense
Exp.8.4. USA Ad Fund Exp.		Expense
870. Additional (Ad.)		Expense
	870.1. Database Consultant	Expense
	870.2. Translation of Magazine	Expense
	870.3. Travel Overseas	Expense
	870.4. Camcorder	Expense
	870.5. Bank Charge	Expense
	870.6. Tax Withholding	Expense
Exp.9. Yale University Library Fund Exp.		Expense
900.1. Microfilm		Expense
	901. Consultant Fees and Services	Expense
	901.1. Salary	Expense
	901.2. Consultant Fees	Expense
	901.3. Overtime	Expense
	901.4. Other Services	Expense
	902. Postage	Expense
	903. Supplies	Expense
	904. Miscellaneous	Expense
	905. Bank Charge	Expense
	906. Tax Withholding	Expense
900.2. Cash Overdrawing/Underdrawing		Expense
Exp.91. Others & Australia Fund Expense		Expense
910.1. Other, Translation and BISA		Expense
	911. Consultant Fees and Services	Expense
	911.1. Salary	Expense
	911.2. Consultant Fees	Expense
	911.3. Overtime	Expense
	911.4. Other Services	Expense

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912. Translation	Expense
913. Documentation	Expense
914. Miscellaneous	Expense
915. Bank Charge	Expense
916. Tax Withholding	Expense
917. Cash Overdrawing/Underdrawing	Expense
Exp.92. Denmark Fund Expense	Expense
921. Searching for the Truth	Expense
9211. Services Fees	Expense
9212. Printing Cost	Expense
9213. Miscellaneous	Expense
9214. Tax Withholding	Expense
922. Telecom. And Database Upgrade	Expense
9221. Consultant Fees and Services	Expense
9222. Supplies	Expense
9223. Training	Expense
9224. Translation and Editing	Expense
9225. Telecommunication	Expense
9226. Miscellaneous	Expense
9227. Bank Charge	Expense
9228. Tax Withholding	Expense
923. Cash Overdrawing/Underdrawing	Expense
Exp.93. General Fund Expense	Expense
930. Other Expense	Expense
931. Salary	Expense
932. Bank Change	Expense
933. Tax Withholding	Expense
Exp.94. USAID/The Asia Foundation	Expense
940. Core Operation Expense	Expense
941. Staff Salary	Expense
942. Director Salary	Expense
943. Deputy Director Salary	Expense
944. Telecommunication	Expense
945. Travel	Expense
946. Office Supplies	Expense
947. Electricity and Water	Expense
948. Gasoline	Expense
949. Tax Withholding	Expense
941.1. Cash Overdrawing/Underdrawing	Expense
Exp.941. USAID/The Asia Foundation II	Expense
9410. Core Operation Expense	Expense
9411. Personnel	Expense
9411.1. Salaries	Expense
9412. Electricity and Water	Expense
9413. Equipment	Expense
9414. Gasoline	Expense
9415. Office Rental	Expense

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9416. Supplies	Expense
9417. Oversea and In Country Travel	Expense
9418. Security; Vehicle; Computer Repairs and Building Maintenance	Expense
9419. Telecommunications	Expense
9420. Auditing Fee	Expense
9421. Mapping the Killing Fields	Expense
9421.1. Salaries	Expense
9421.2. Travel	Expense
9422. Microfilm	Expense
9422.1. Salaries	Expense
9423. Searching for the truth	Expense
9423.1. Salaries	Expense
9424. Documentation-Data Entry	Expense
9424.1. Salaries	Expense
9425. Research (5 Monographs)	Expense
9425.1. Salaries	Expense
9425.2. Travel	Expense
9426. Promoting Accountability	Expense
9426.1. Salaries	Expense
9427. Tax Withholding	Expense
Exp. 95. Other Income Expense	Expense
950. Income Expense	Expense
951. Consultant Fees and Services	Expense
952. Telecommunication	Expense
953. Travel	Expense
954. Supplies	Expense
956. Miscellaneous	Expense
947. Bank Charge	Expense
948. Tax Withholding	Expense
Exp. 96. Switzerland Expense	Expense
960. Searching for the Truth	Expense
961. Consultant Fees and Service	Expense
962. Publication Cost	Expense
963. Supplies and Shipping	Expense
964. Bank Charge	Expense
965. Tax Withholding	Expense

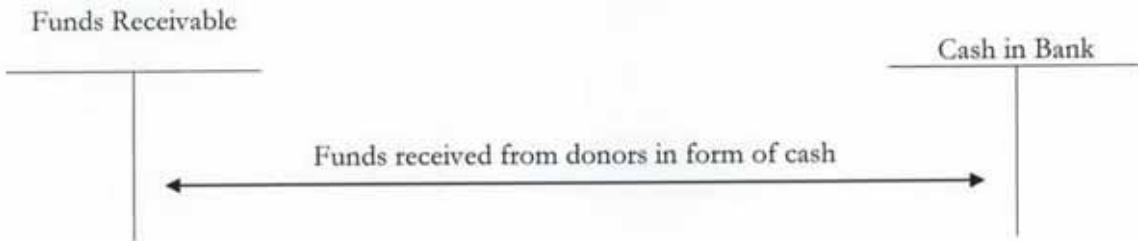
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16 FLOW CHART OF PRINCIPAL ACCOUNTING TRANSACTIONS

To illustrate the principal accounting transactions using “T” accounts.

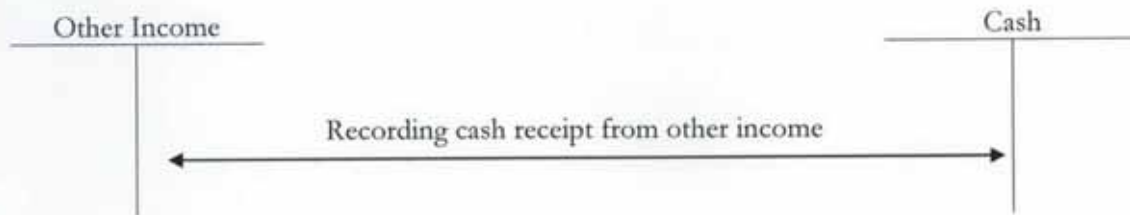
16.1 Donors’ Funds

16.1.1 Fund Receipt



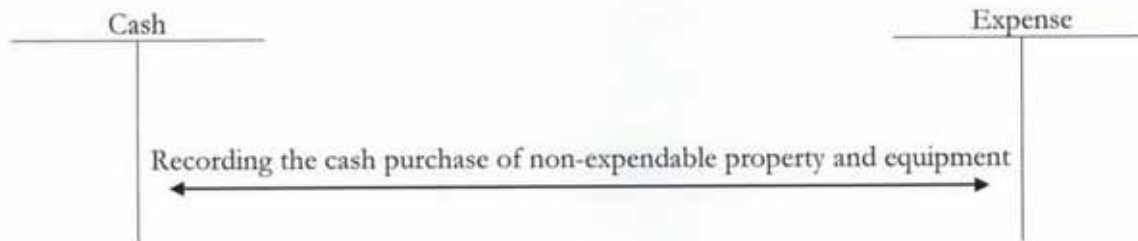
DC-CAM does not record funds received in the form of non-expendable property and equipment and inventory in the book of accounts. For control purposes, DC-CAM records the grant-in-kind in the Non-expendable Property and Equipment Register and Inventory Register.

16.2 Other Income



16.3 Non-expendable Property and Equipment

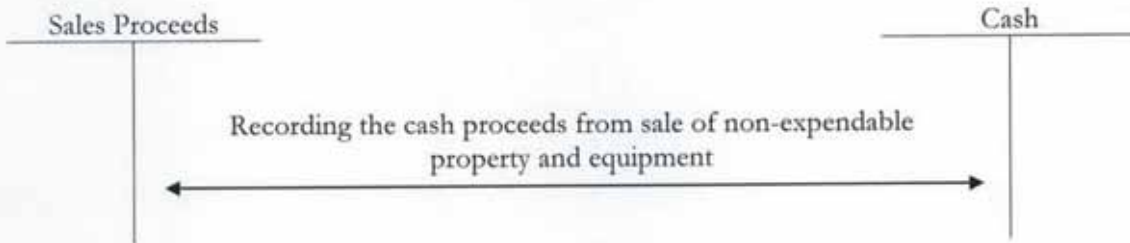
16.3.1 Addition of non-expendable property and equipment



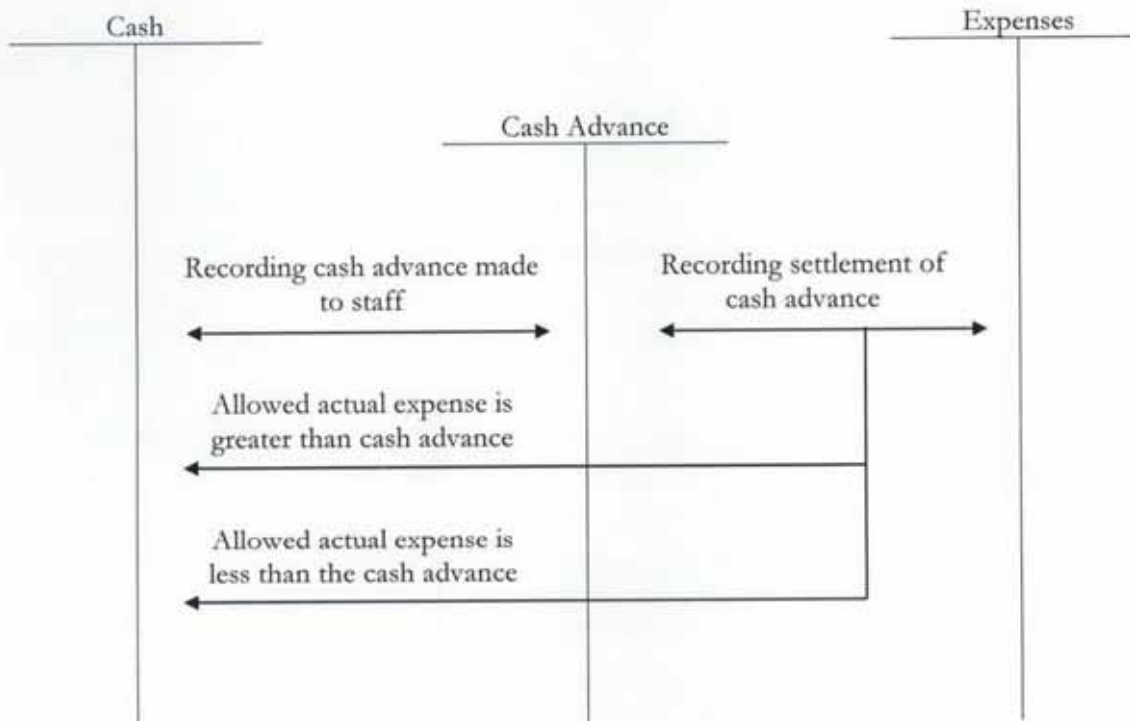
16.3.2 Depreciation of Non-expendable Property and Equipment

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



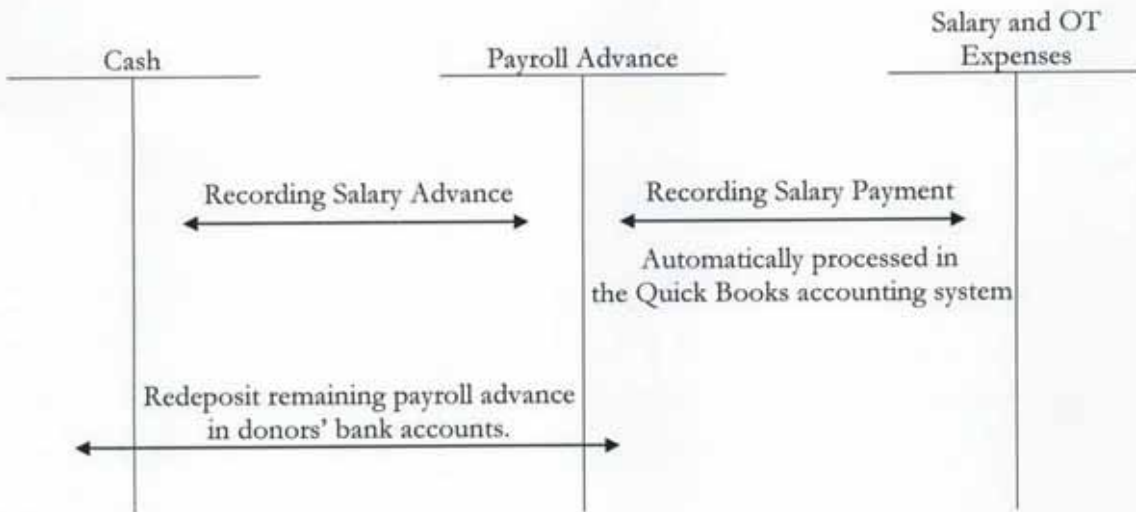
16.4 Cash Advance



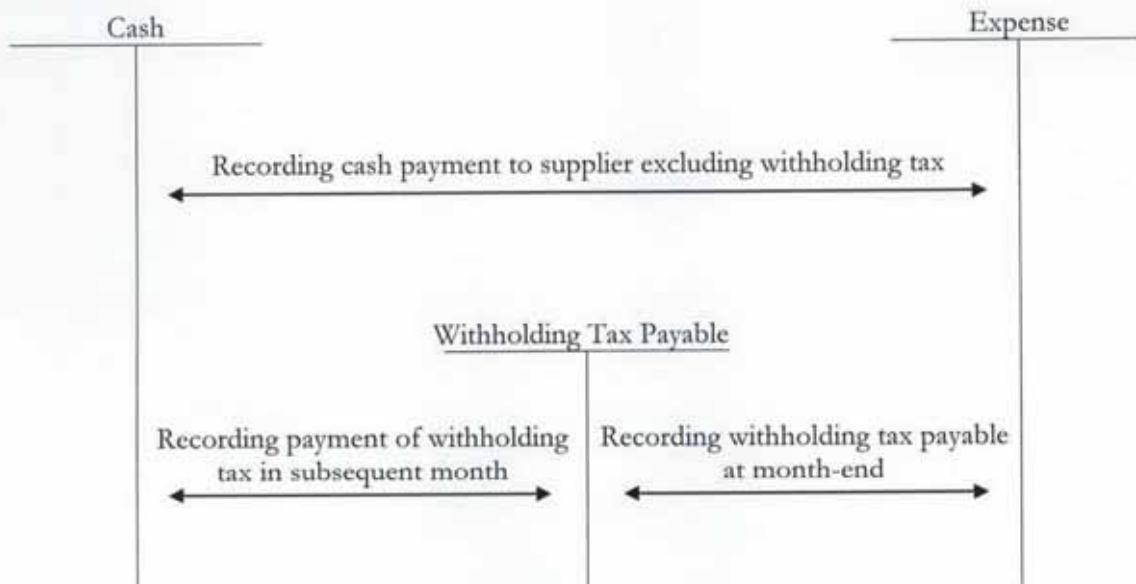
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ACCOUNTING MANUAL

16.5 Salary, Fringe Benefit and Salary Tax

16.5.1 Salary, net

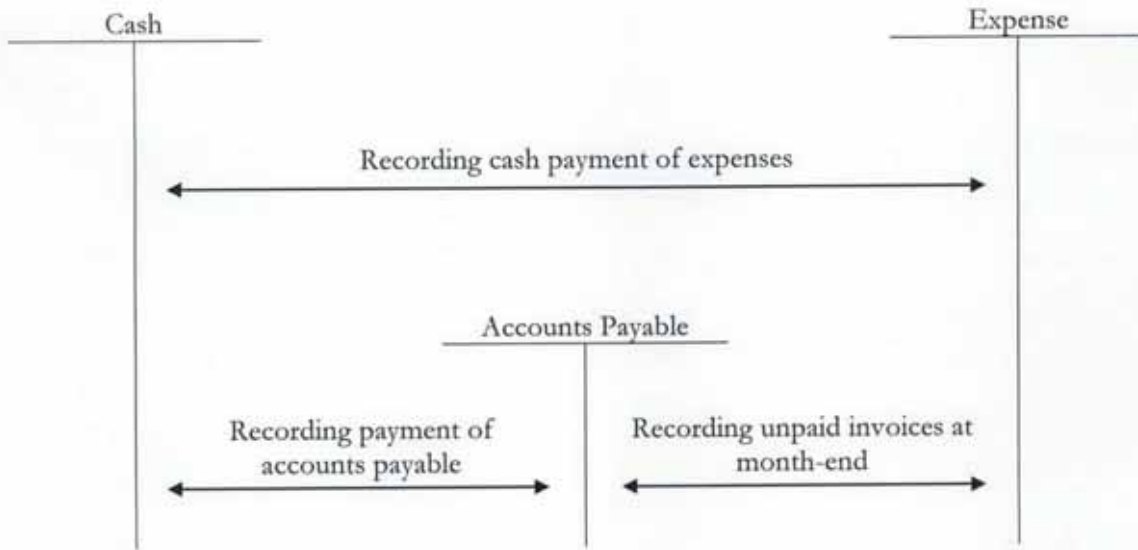


16.6 Withholding Tax



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ACCOUNTING MANUAL

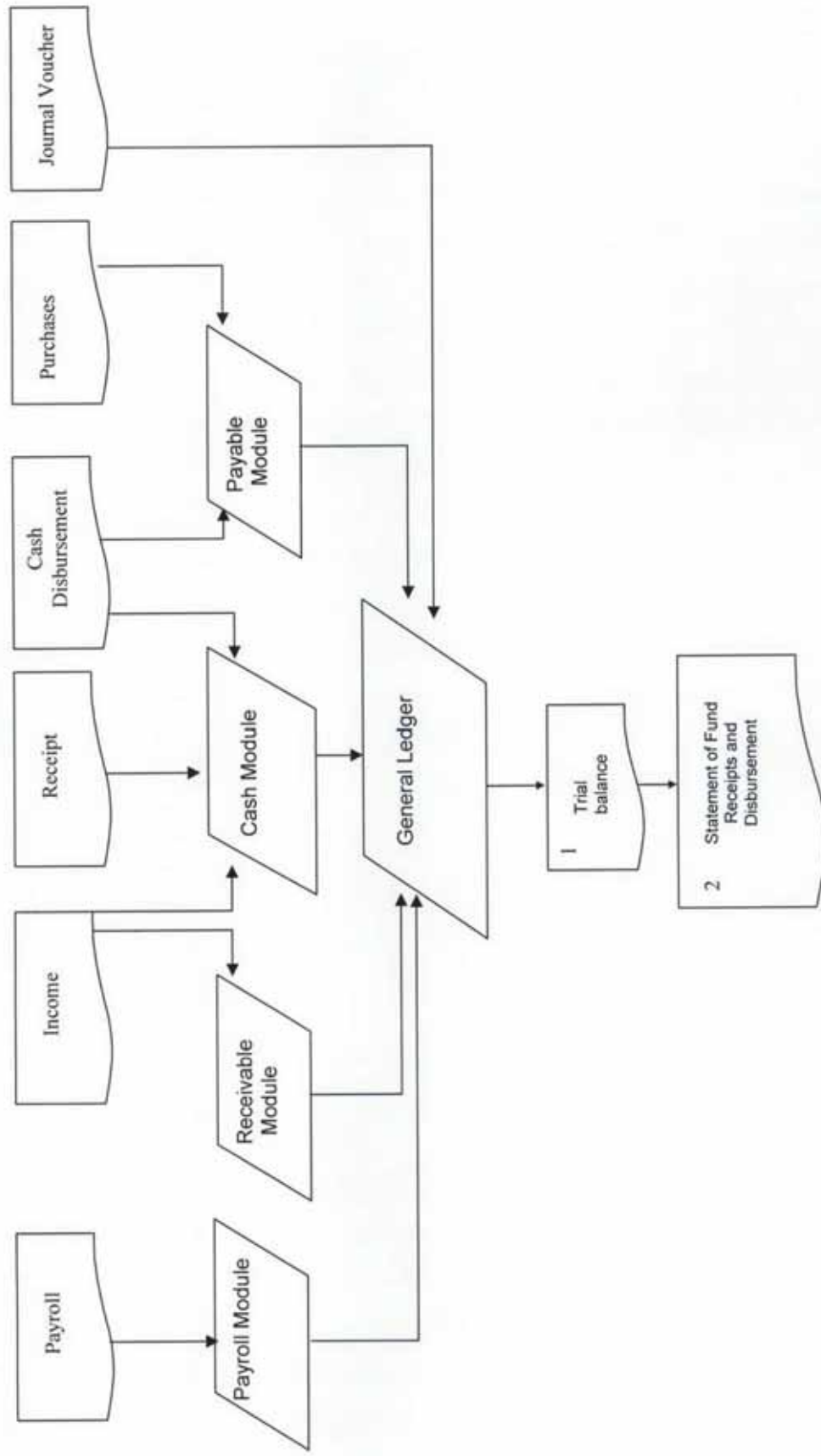
16.7 Expenses



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ACCOUNTING MANUAL

17 FLOW CHART ON ACCOUNTING SYSTEM

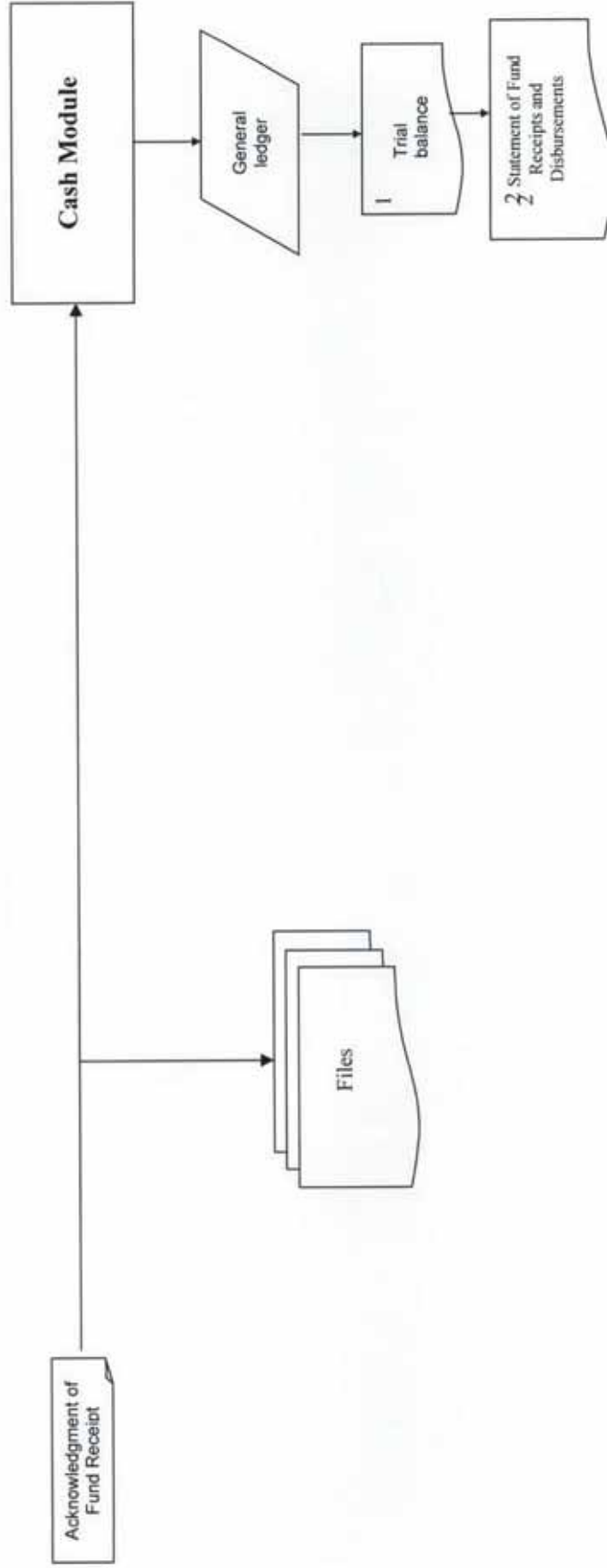
17.1 FLOW CHART OF ACCOUNTING SYSTEM



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ACCOUNTING MANUAL

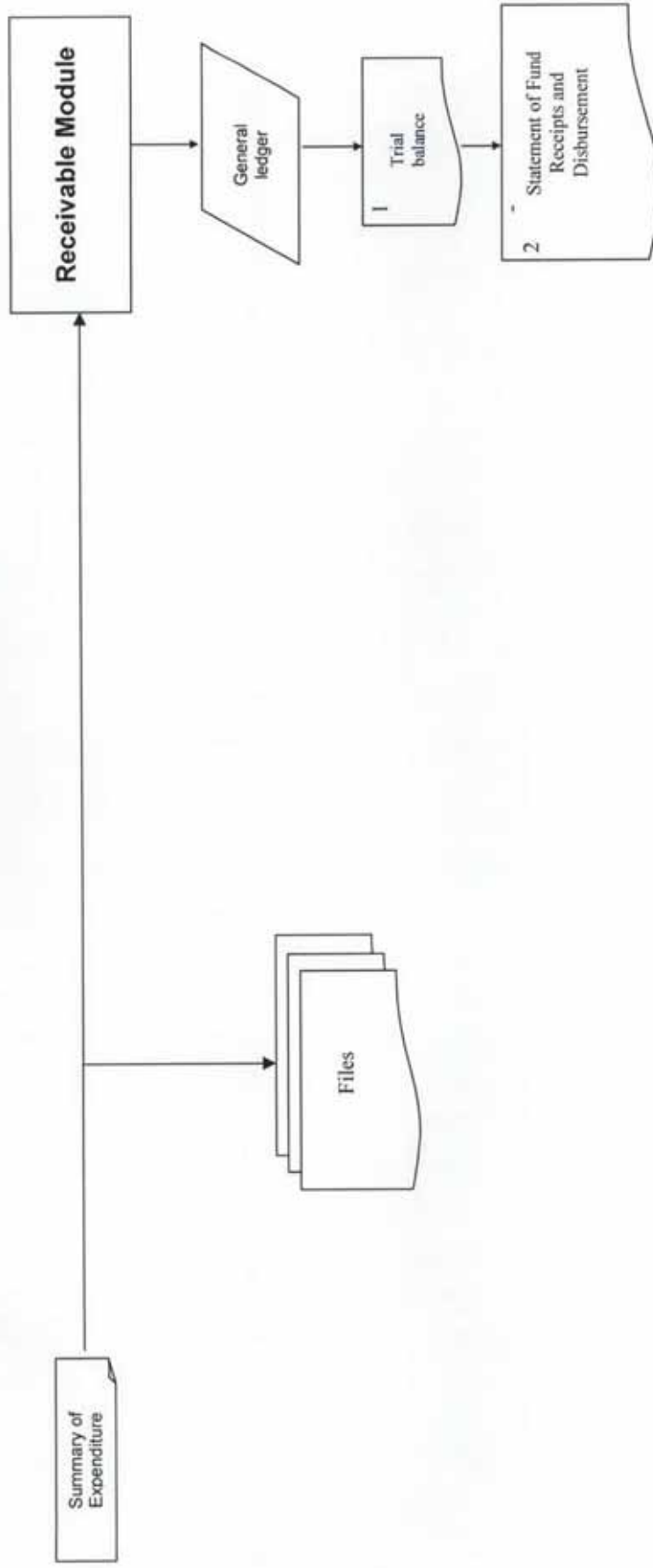
17.2 FLOW CHART OF FUND RECEIPT AND INCOME

17.2.1 FLOW CHART OF FUND RECEIPT



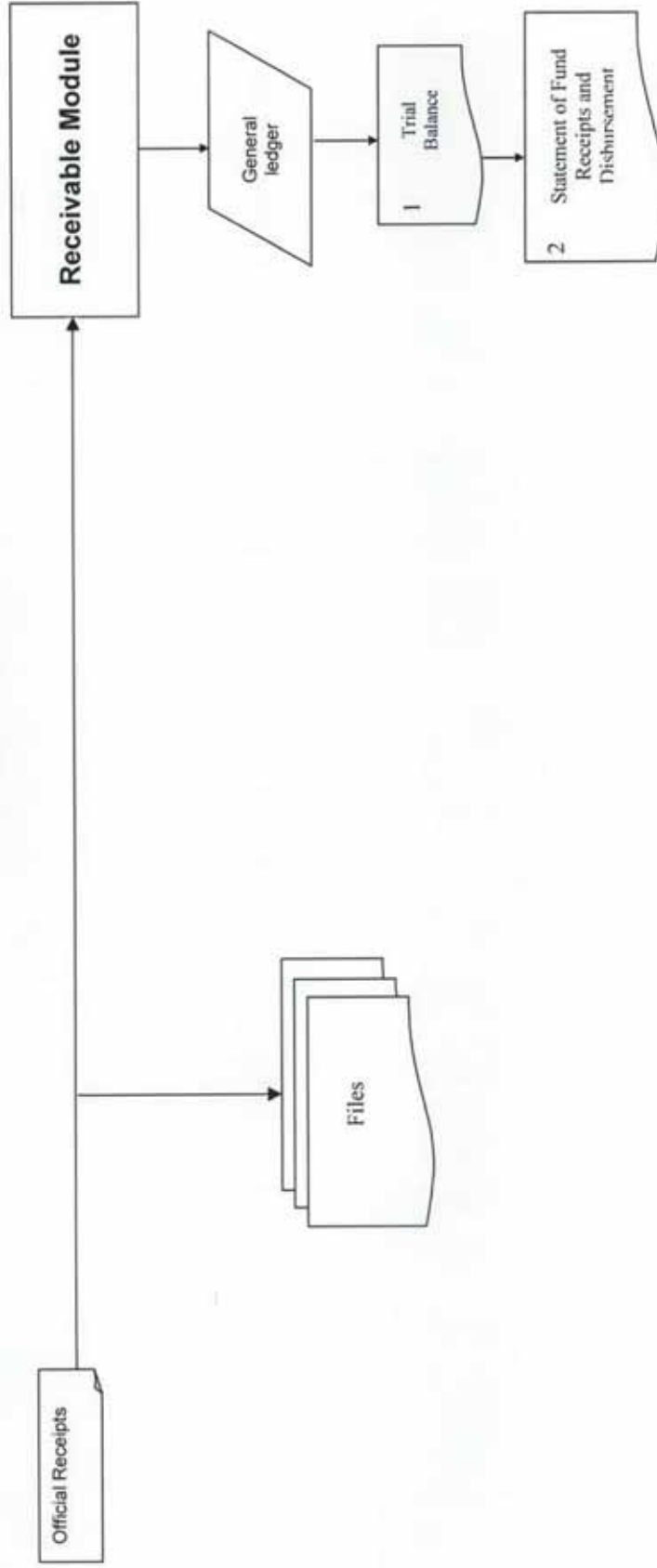
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ACCOUNTING MANUAL

17.2.2 FLOW CHART OF FUND INCOME

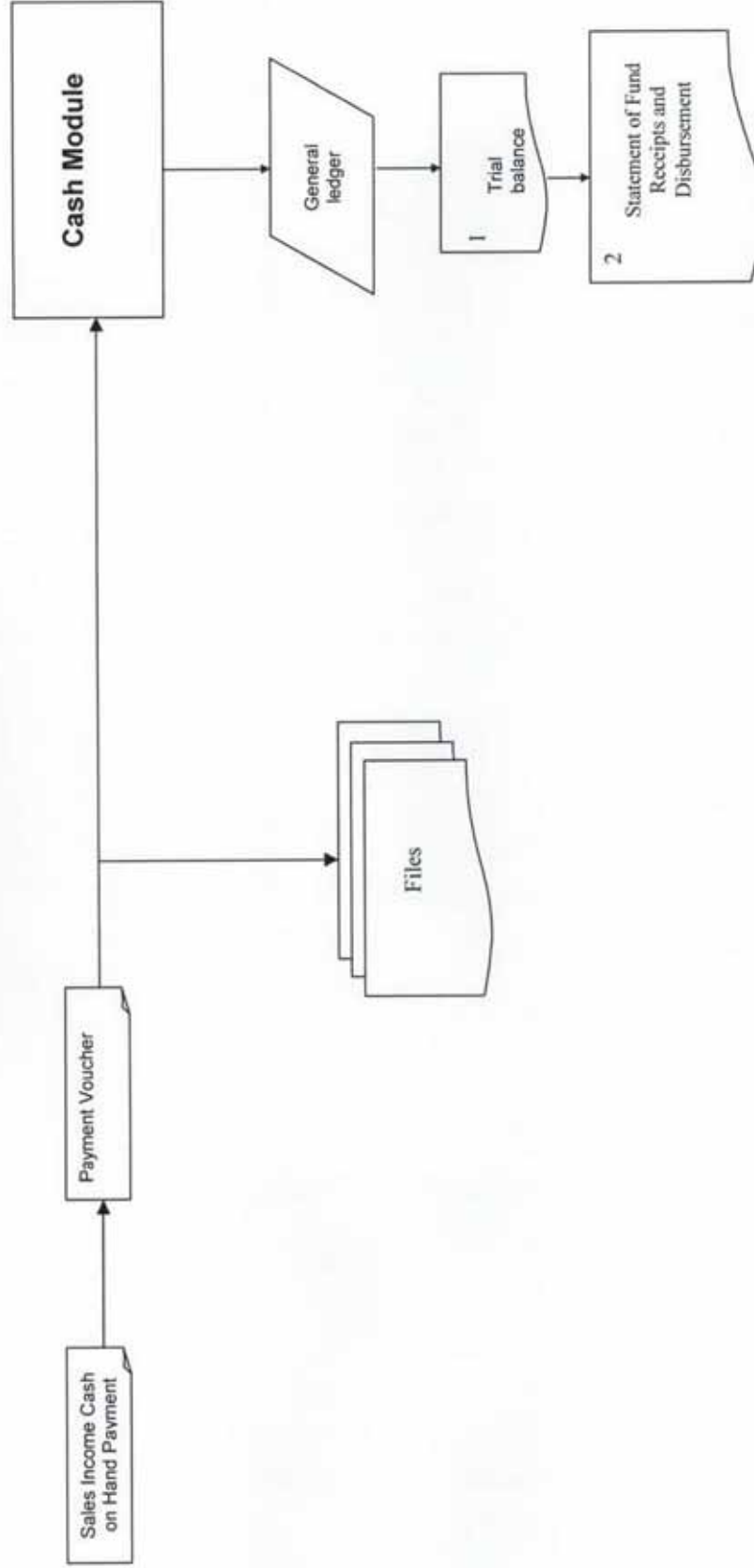


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ACCOUNTING MANUAL

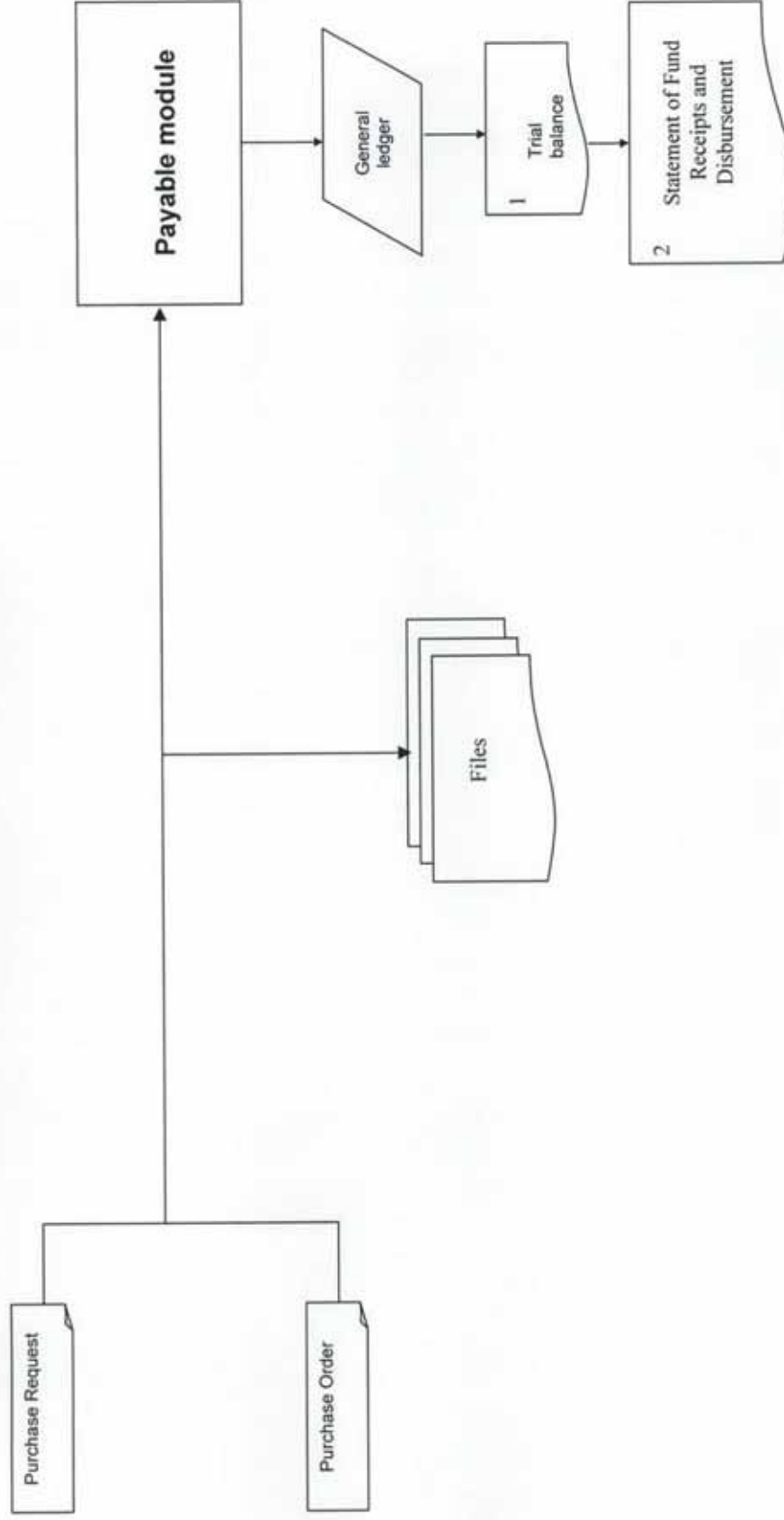
17.3 FLOW CHART OF OTHER INCOME



17.4 FLOW CHART OF CASH AND BANK PAYMENT

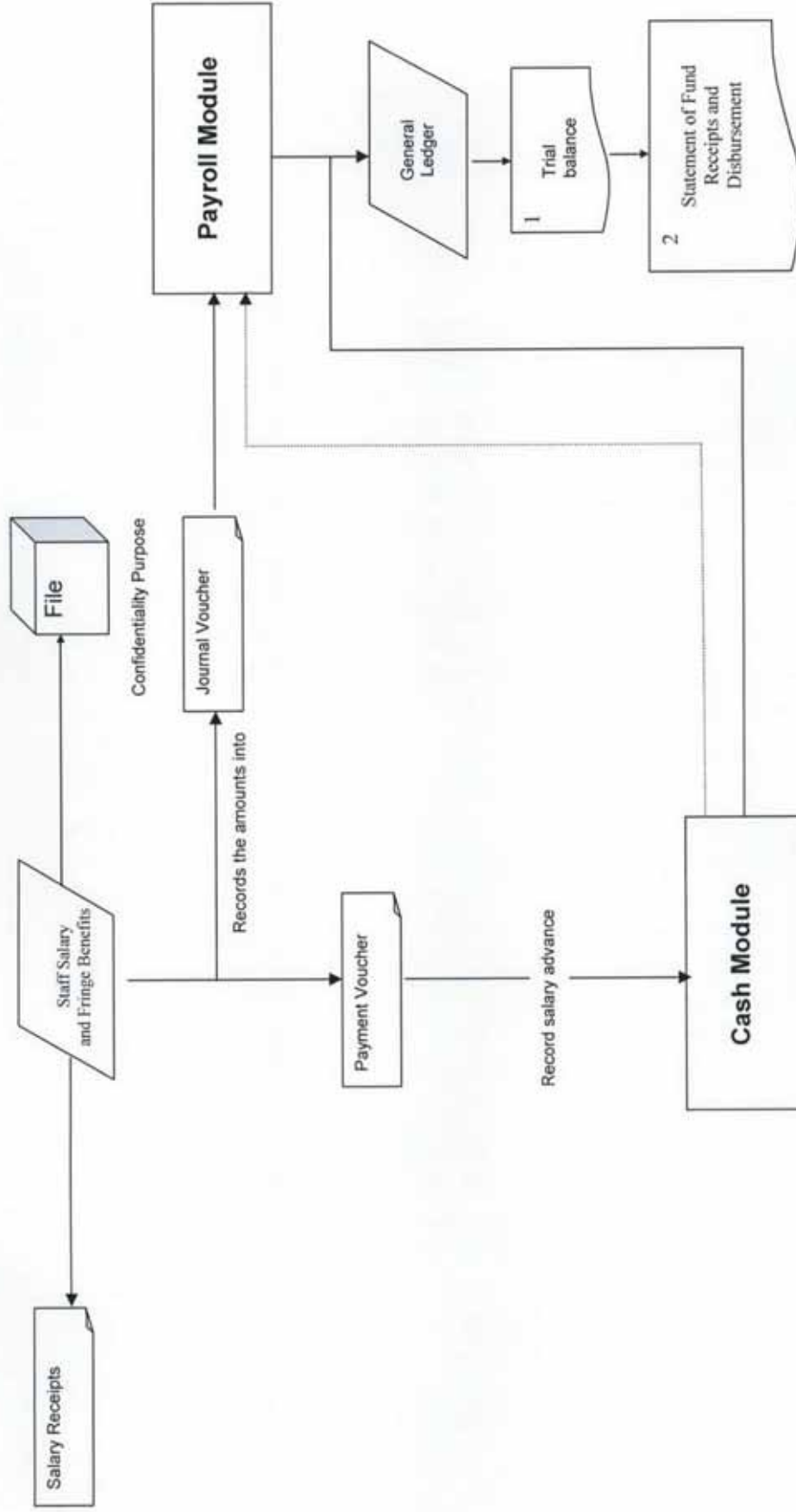


17.5 FLOW CHART OF CASH PAYMENTS TO VENDORS



DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL

17.6 FLOW CHART OF PAYROLL PAYMENT



DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL

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**DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL**

**FUND RECONCILIATION
FOR THE MONTH OF**

Funding Source:

Balance brought-forward	XXXX
Add: Funds Received during the month	XXXX
	<hr/>
Total funds available	XXXX
Less: Disbursements for the month	XXXX
	<hr/>
Balance carry-forward	XXXX

Represented By:

Cash in bank	XXXX
Cash on hand	XXXX
Cash advance	XXXX
	<hr/>
	XXXX

Prepared By

Signature

Name.....

Date

Reviewed By

Signature.....

Name.....

Date.....

Approved By

Signature.....

Name.....

Date.....

**DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL**

Date:

To :

From :

Re : Acknowledgment Letter for Receipt of Funds

No of pages :

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 _____

DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL

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	Reviewed By	Approved By	Received by
Signature _____	Signature _____	Signature _____	Signature _____
Name _____	Name _____	Name _____	Name _____
Date _____	Date _____	Date _____	Date _____

DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL

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 _____

DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL

CASH ADVANCE LIQUIDATION FORM

Purpose of Cash advance: _____
Date Covered: _____
Cash Advance Received: US\$ _____
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: _____

**DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL**

CASH COUNT SHEET

Date: ___/___/___

Location:

Cash on hand per count

Note	Quantity	Total
100	XX	XXXX
50	XX	XXXX
20	XX	XXXX
10	XX	XXXX
5	XX	XXXX
1	XX	XXXX
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

DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL

JOURNAL VOUCHER

JV No.: _____
Date: ___/___/___

Description: _____

Account Description	Debit US\$	Credit US\$
TOTAL		

Prepared By

Signature

Name

Date

Reviewed By

Signature.....

Name

Date

Approved By

Signature.....

Name

Date

DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL

STAFF SALARY DISTRIBUTION
FOR THE MONTH OF

Projects	USAID/TAF	SWEDEN	USA II	TOTAL
GRAND TOTAL				

Prepared By

Signature

Name

Date

Reviewed by

Signature

Name

Date

Approved By

Signature

Name

Date

**DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL**

SALARY YOUCHE

WORK DETAILS	WORK STATUS	FULL-TIME	
	AGREED DAYS CONTRACTED TO WORK		
	ACTUAL NUMBER OF DAYS WORKED		
	ACTUAL NUMBER OF DAYS ABSENT	0	
	ACTUAL NUMBER OF DAYS LATE	0	
	TOTAL ACTUAL DAYS WORK MINUS DAYS ABSENT		

PAY TO:
POSITION:
DOB: SEX:
DEPARTMENT: MICROFILM
ID CODE NUMBER: MIC07F/M

PAY DAY:
OVERTIME HOURS: HRS
RATE PER HOUR: \$

EMPLOYEE: \$
EMPLOYER: \$
TOTAL CONTRIBUTION: \$

EARNINGS	BASIC PAY		
	OVERTIME		
	BONUS		
	ALLOWANCES		
	(A) GROSS PAY		

DEDUCTIONS	INCOME TAX		
	SOCIAL INSURANCE		
	HEALTH INSURANCE		
	OTHER		
	(B) TOTAL DEDUCTIONS		

ADDL.	REIMBURSEMENT		
	(C) TOTAL ADDITIONS		
	NET PAY (A - B + C)		

PREPARED BY:
CHECKED BY:
REVIEWED BY:
APPROVED BY:
EMPLOYEE'S SIGNATURE

NOTE:

Searching for the truth.

DOCUMENTATION CENTER of CAMBODIA

DC-Cam • P.O. Box 1110 • Phnom Penh • Cambodia • Tel.: + 855-23-211875 • Fax.: + 855-23-210358
E-mail: dccam@bigpond.com.kh • Internet home page: www.dccam.org

DOCUMENTATION CENTER OF CAMBODIA
 ACCOUNTING MANUAL

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

No.	Inv. No	Date Purchased	Description of Items	Model / S. No.	Location	Funding Source	Qty	Unit Cost	Remarks

Prepared By	Certified by	Approved By
Signature	Signature	Signature
Name	Name	Name
Date	Date	Date

**DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL**

NON-EXPENDABLE PROPERTY AND EQUIPMENT INSPECTION

Date: ___/___/___
Location: _____

NON-EXPENDABLE PROPERTY AND EQUIPMENT REGISTER									VERIFICATION			
No.	Inv. No.	Date of Purchase	Description of Item	Model/Serial No.	Location	Funding Source	Qty	Unit Cost	Qty	Location	Condition	Remarks

Counted by:
Signature

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

DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL

NON-EXPENDABLE PROPERTY AND EQUIPMENT DISPOSAL LIST
AS AT ___/___/___

No.	Disposal Form No.	Inv. No	Date Disposed	Description of Items	Model / S. No.	Location	Funding Source	Qty	Unit Cost	Remarks

Prepared By Signature	Certified by Signature.....	Approved By Signature.....
Name.....	Name.....	Name.....
Date	Date	Date

**DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL**

**NON-EXPENDABLE PROPERTY AND EQUIPMENT
DISPOSAL FORM**

Requested by:

Date: ___/___/___

Department:

DF No.:

Description:

Inv. No.	Description of Item	Date of Purchase	Model/S. No.	Funding Source

Requested by:

Signature
 Name
 Date

Approved by:

Signature.....
 Name
 Date

**DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL**

**NON-EXPENDABLE PROPERTY AND EQUIPMENT
TRANSFER FORM**

Date: ___/___/___

TF No:

Transfer from:

Current User:

Current

Location:

To:

New User:

New Location:

Description: _____

Inv. No.	Description of Item	Date of Purchase	Model/S. No.	Funding Source

Current User:

Signature

Name

Date

New User:

Signature.....

Name

Date

Approved By

Signature.....

Name

Date

DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL

PURCHASE REQUEST

Name:

PR No:

Department:

Date: ___/___/___

Funding Source:

No	Description	QTY	Estimated Unit Price	Estimated Amount
TOTAL				

Prepared By

Signature

Name

Date

Supervisor approval

Signature

Name

Date

**DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL**

QUOTATION COMPARISON

Date: ____/____/____

PR No.:

No.	Item Description	Vendor #1	Vendor #2	Vendor #3
Vendor #1				
Vendor #2				
Vendor #3				
Note/Reason:				

Prepared by:

Signature:.....

Name:.....

Date

Approved By:

Signature:.....

Name.:

Date:.....

**DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL**

PURCHASE ORDER

To: _____

P.O No:

Date: ____/____/____

Delivery Term:	Payment Term:
----------------	---------------

No	Description	Qty	Unit Price	Amount
TOTAL AMOUNT				

Prepared By: _____	Approved By: _____
Signature:	Signature:
Name:	Name:
Position:	Position:
Date:	Date:

DOCUMENTATION CENTER OF CAMBODIA
 ACCOUNTING MANUAL

GOODS RECEIVED NOTE

Received from: _____ GRN No: _____

Address: _____ Date: ___/___/___

No.	Items	QTY Count	Unit Price	Amount	Remark
TOTAL					

Prepared By

Certified By

Approved By

Signature

Signature.....

Signature.....

Name.....

Name

Name

Date

Date

Date

DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL

INVENTORY CONTROL REPORT
FOR THE MONTH OF

No.	Inv. No.	Description	Unit	Place of Manufacture	Beginning Balance	Received	Distributed	Ending Balance	Remarks

Prepared By
Signature
Name
Date

Reviewed by
Signature
Name
Date

Approved By
Signature
Name
Date

**DOCUMENTATION CENTER OF CAMBODIA
ACCOUNTING MANUAL**

INVENTORY COUNT REPORT

Date: ___/___/___

Location:

No	Description of Items	Unit	Qty in Report	Qty Counted	Difference	Condition		
						Good	Spoilt	Other

Attended By
Signature

Signature

Signature

Reviewed and Approved By
Signature.....

Name

Date