

You can use the same voucher to account for different types of expenses. If more than one Account is to be debited, use the two additional lines.

Write Expense Head here. It should be similar to the Budget Heads. This helps in preparing Utilization Statement.

Write name of Funding Agency for each item of expense. This name will be copied in the cash book also. This will help you post the expense in the right ledger.

The stamp means that this is a General voucher. It should be entered in General cash book only. For FCRA vouchers, use a similar stamp saying 'FCRA'.

Write voucher number here. Voucher numbers should be given after cash book has been written up for the day. 'G-' before the voucher number means 'General' voucher. For FCRA vouchers, you can put 'F-' instead.

To complete the double entry, some accounts will be credited. Here, Sri Sohan Singh had paid for some of the expenses from his imprest (meaning advance taken). Balance Rs.370 has been paid in cash.

You may not find this entry on the vouchers you use at present. This is so because your present vouchers may be 'Cash Vouchers'. In such vouchers, it is assumed that 'Cash in Hand' will

Punch here with double punch and file vouchers in Index File or Tag

Explain briefly what the voucher means. Give name of person who was paid, why the expenses was incurred and any other special details. Attach supporting cash memos to the

Lok Jagran Manch, Machhera, A.P.

General

Voucher No. G-397

Date 28.5.94

The date on which the voucher is made. It is simpler to put the date when payment is made. Otherwise voucher may not be entered on the correct date.

Budget / Account Head	Project / Agency	Amount (Rs.)	
Dr. Traveling	CRY Project	870	00
Dr.			
Dr.			
<b>Total</b>		<b>870</b>	<b>00</b>
Cr. Sri Sohan Singh Imprest	Main Ledger	500	00
Cr. Cash in Hand	General	370	00
<b>Total</b>		<b>870</b>	<b>00</b>

Accounts are maintained in different ledgers. Imprest Accounts are kept in Main Ledger. The name of the ledger should be written in this

Description  
Traveling Bill of Sri Sohan Singh for visit to Ahmedabad to participate in meeting from 12 May to 15th May '94 (Details attached)

Total Rupees (in words) Eight Hundred and Seventy only

Cash paid (in words) Rs. Three Hundred and Seventy only

Sri Sohan Singh will sign here when he receives cash. If the cash amount is more than Rs.500, use a revenue stamp of Re. 1.

M L Sharma  
Accountant

Project Incharge

John Kuriakose  
Treasurer/ Secretary

Sohan S.  
Receiver

The accountant will check the voucher and supporting bills. He/ she should sign the voucher after that. Very often the voucher itself is made by the accountant.

The total amount on the voucher should be given here in words. This means no one can change the amount by adding a digit to the amount.

The voucher should be signed by the project Incharge, if there is a project Incharge.

In any case the Secretary or Treasurer should check the voucher and sign it.

Write the amount of cash paid. Note that this amount may be different from Total amount.



We have found that NGO's are recording this in different ways. When the advance of Rs.500 is given, some NGO's do not enter it into the cash book. They note it in a separate register. Later when Sri Sohan Singh submits traveling bill, they tear up the first voucher/ slip for Rs.500 and cross out the entry in register. Then they make the payment of Rs.370. The cash book shows a payment of Rs.870 instead of Rs.370.

Another way is to show a return of Rs.500. This is entered as receipt in the cash book. A full payment of Rs.870 is shown on the payments side. Once again, the actual cash paid on this day is Rs.370 only.

### Expenses Payable:

Sometimes you do not make payment for expenses immediately. For example, if you have organized a camp, you may have hired a tent. When the shop keeper gives you a bill, you may make the payment two or three days later. Similarly, salary for any month is paid four or five days after the month is over.

When you are closing the accounts at the end of the year, these expenses get left out. They will be booked only in the next month (say April), which falls in the next accounting year.

To get around this problem, you either try to make all such payments on say, 31st March. Alternatively, you may be back-dating the payment. This helps you show full utilization of the money during the Budget Period.

Actually, all the above methods are wrong because they do not show true transactions. Either the amount is not being recorded correctly or the dates are getting changed. This results in problems such as shortage of cash or wrong structure of accounts.

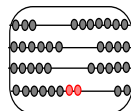
### The New Voucher:

These problems can be solved if voucher design is proper. Such a voucher should provide for adjustment entries. It should also provide for multiple entries. Multiple entries are required when one particular payment is booked under two or three accounts. To save on stationery, it would be useful if the same voucher could be used for cash payments, bank payments, and adjustment entries. Also, now that Accounting Standard - 1 has become compulsory for most NGO's, you will need a voucher which allows for adjustment entries.

The voucher on the reverse is meant to solve the above problems. It has been designed specially for NGO's which receive funding from several Agencies.

The main design of the voucher is enclosed in the red box. Various features of the voucher are explained by blue arrows. For better understanding, the voucher has been filled up (in blue ink) as in real life.

If you find the design useful, use it next time you get your vouchers printed.



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