

# AccountAble™

Duty Chart for Accounts

Issue # 5

What are the routine jobs which Accountants should do regularly?  
The chart on the reverse can work as a check-list for you.



## How to use the Duty Chart

This Chart may be used where:

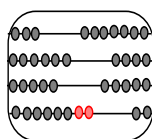
- Experienced accountant is not available on a full time basis;
- Larger payments are handled by the trustees or Senior Staff;
- The agency does not have a large budget (less than 10 lacs) or much staff (four to ten full time persons).

Discuss the chart with the Accounts staff. Make changes where necessary. After this, the chart can be put on the wall near the cashier's seat. Refer to the chart frequently to see that routine duties are being carried out.

This is a general guide only: suitable modifications may have to be made. Discuss the allocation of duties with your auditors if possible.

## Was this useful...?

We would like to know whether you could actually use this chart. Did you find it easy or difficult to understand? Were the suggestions practical? How can we improve it? Can we add any thing to this? Please send your comments to our office at New Delhi.



### AccountAid India

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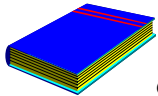
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# Duty Chart for Accounts



## Responsibilities of Cashier

- Make small payments  for expenses.
- Make vouchers for all expenses/ bank transactions.
- Mark paid vouchers with 'PAID' stamp.
- Enter all cash receipts and payments in dPpk (Kutcha) cash book  on a daily basis.
- Keep control over Petty Cash Box.
- Assist Senior Accountant according to his / her directions.

- File  all vouchers date-wise in continuous serial.

- Check  cash Memos/ bills for correct expenditure.

- Make cheques (for signatures of signatories) and fill pay-in-slips for bank.

- Count  the cash every day.

## Responsibilities of Accountant

- Check vouchers made by Cashier or agency staff. Mark with Project stamp.
- Check Petty Cash Log cash book).
- Write up Cash Book and sub-ledgers on the basis of vouchers (on double entry system).
- Make Bank Reconciliation

Figure 2: Bank Reconciliation - 31.7.95

Particulars	Dr	Cr
Balance as per our Ledger	66,914	
Less: Collection fees charged by bank on 21.7.95	50	
Reconciled Balance as per our Ledger	66,864	
Balance as per Bank Pass Book		64,864
Less: Grant cheque deposited but not cleared (28.7.95)		10,000
Less: Cheque issued but not presented (4701.88 for rent Deposit: 27.7.95)		8,000
Reconciled Balance as per Bank Pass Book		66,864


Figure 3: Bank Account in our ledger

Particulars	Debit	Credit	Dr Cr	Balance
95 Opening Balance	66,714			
95 By Ch. 4701.81: Mr. S		6,000		
95 By cash: 4701.82		1,000		

- Prepare Budget Accounting Report etc. as required.

- Make a Trial Balance every month.

Trial Balance		
Name of	Left Side	Right Side
Cash	2,000	
Grants		10,000
Expenses	1,000	
Bank	13,000	
Trust Fund		6,000
<b>Total</b>	<b>16,000</b>	<b>16,000</b>

- Make Final Accounts (Balance Sheet, Receipts and Payments, Income & Expenditure Accounts) annually. 
- Assist in audit of accounts.
- Agency Stamp on the Vouchers & Support.
- Guide and train cashier in Accounts. 