

Relief Unlimited, PO Box 2378, Port Jabel, ZED

[illegible]

Analysed cash and bank book

Relief Unlimited, PO Box 2378, Port Jabel, ZED

AG accounts for this advance later in the month

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Payments							
Date	Details	Ref. No.	Cheque number	Code	Cash out	Bank out	
02-Mar	Cement	052	25008	A1		2,506,500	
02-Mar	Cash to bank				5,000,000		
03-Mar	Transport materials	053	25009	A1		756,500	
03-Mar	Initial float to Petty Cash	054			500,000		
04-Mar	Advance to AG	055			1,000,000		
05-Mar	Air fares	056	25010	B1		523,700	
06-Mar	Fuel, Feb 2005	057	25011	B2		1,871,650	
10-Mar	Advance to BW	058			1,000,000		
13-Mar	Telephone bill, office Jan 2005	059	25012	D2		230,600	
14-Mar	Replenishment Petty Cash	060			482,500		
15-Mar	Photocopier	061	25013	C1		1,100,000	
16-Mar	Cash to bank				3,500,000		
19-Mar	Staff accomodation April, May & June 05	062	25014	A1		2,250,000	
23-Mar	Insurance, cash in transit and office	063	25015	G		262,500	
23-Mar	Advance to BW	064			1,000,000		
24-Mar	Cancelled cheque	065	25016			0	
28-Mar	Office rent April, May & June 2005	066	25017	C1		2,400,000	
28-Mar	Cashed cheque		25018			3,000,000	
29-Mar	Replenishment Petty Cash	067		Various	336,500		
30-Mar	Daily labour	068		A4	1,098,100		
30-Mar	Advance accounted for by AG	069		Various	(58,000)		
30-Mar	Advance partly accounted for by BW	070		Various			
31-Mar	National staff salaries	071		A2	12,235,200		
31-Mar	Bank charges March			H		27,500	
This cheque was given to the landlord in March but does not appear on the March bank statement. It therefore appears in the March bank reconciliation.				The float and advances were used for various items with different codes. Code on vouchers if not using analysed cash and bank book			
Total payments					26,094,300	14,928,950	

Closing balance (total receipts - total payments)

1,104,750

25,127,320

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"Other payments" are payments which will in due course be accounted for under budgeted payment headings. A cashed cheque for example is shown as a cash receipt and will be accounted for as cash payments are made.

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Payments analysis											
Staff	Travel	Premises	Communications	Supplies & materials	Evaluation	Insurance	Miscellaneous	Head office overhead	Contingency	Advances and floats	Other payments
				2,506,500							
											5,000,000
				756,500							
										500,000	
										1,000,000	
	523,700										
	1,871,650										
										1,000,000	
			230,600								
	8,000	474,500									
		1,100,000									
											3,500,000
2,250,000											
						262,500					
										1,000,000	
		2,400,000									
											3,000,000
	48,000	288,500									
1,098,100											
	303,500			638,500						(1,000,000)	
	467,500			756,900						(1,224,400)	
12,235,200											
15,583,300	3,222,350	4,263,000	230,600	4,658,400		262,500	27,500	0	0	1,275,600	11,500,000

Petty Cash is accounting here for expenditure so as to have a further float of the same total amount. Petty Cash still has a small balance which should be physically checked.

These amounts are shown as payments as the accounting is on a cash basis. In accrual accounting this would not be shown as a payment in March as it is for rent from April onwards

AG has accounted fully for the advance he received (expenditure + returned unspent balance = advance). Note how each item has been entered, especially negative "Cash out" for returned unspent balance and negative "Advances and floats" to show Advance cleared.

BW has only partially accounted for the advances he received. An unspent balance is still outstanding. This unspent balance should be physically checked

A column for "Advances and floats" helps to monitor these items