

Typical financial tasks

Tasks	Cashier	Book-keeper	Accountant/ Financial Controller
Cash and bank handling			
Be responsible for office cash and keeping it safe.	√		
Issue petty cash to staff, based on authorised documents.	√		
Keep a record of all petty cash issued, with supporting vouchers.	√		
Issue advances to staff, based on documents which have been authorised by the correct person.	√		
Keep a record of advances and account for them.	√		
File vouchers for all money coming in and money going out.	√		
Pay wages to national staff.	√		
Notify book-keeper/programme manager when a further amount of cash is needed.	√		
Prepare cheques from invoices and payment requests.	√		
Book-keeping			
Keep a cash book and update it regularly.		√	
Make sure adequate documentation is available to support all income and expenditure.		√	
Make sure income and expenditure are coded accurately.		√	
Prepare wages for national staff.		√	
Agree the bank statements with the cash book, at least monthly.		√	
Prepare monthly summary of accounts.		√	
Provide monthly cash flow reports.		√	
Receive and summarise expenditure of staff members.		√	
Make sure transfers between accounts are correct.		√	
Get explanations for items not accounted for satisfactorily.		√	
Help the programme manager in budgeting.		√	
Provide regular 'budget and actual' information for budget managers so that they can monitor expenditure.		√	
Provide reports on income and expenditure as required.		√	
Train staff in accounting for expenditure.		√	
Keep a record of all fixed assets.		√	

Accounting/financial control			
Review and introduce new accounting and financial control systems.			√
Manage accounting staff.			√
Count the cash held by the cashier regularly and agree with the accounting records.			√
Manage the funds in the bank account(s) including transfers.			√
Maintain a strong business relationship with bankers.			√
Monitor the cash advances system.			√
Visit programmes to provide advice on accounting and financial control systems.			√
Look at the accounting implications for any new programme proposal, before it is submitted for funding.			√
Make sure that programme managers prepare programme and administrative budgets. Provide technical support where needed.			√
Meet with programme managers to make sure budgets are adequately monitored.			√
Arrange production of other management information, as required.			√
Communicate with donors to make sure that their reporting requirements can be fulfilled.			√
Provide accurate reports to donors in their required format when they want them.			√
Audit operational projects and arrange for external audit as required.			√
Make sure audit recommendations are discussed and implemented.			√
Provide training in accounting for programme and other staff.			√
Interpret financial information for non-accountants.			√

Notes

1. In smaller programmes, where only one 'financial' member of staff is employed, some tasks will need to be given to other staff, e.g. the cashiering role.
2. The person who prepares cheques should not be a cheque signatory. If several finance staff are employed the most senior may sign cheques along with the programme manager, providing they are not involved in the day-to-day cheque preparation. If there is only one finance person, cheque signing should be the responsibility of the programme manager with another signatory.
3. If a computerised accounting package and/or double-entry book-keeping is used, someone with technical book-keeping skills would be essential.