Management and accounting documents

Management and accounting tools

for Income Generating Activities

List of documents / tools included in this document:

[**STOCK BOOK 2**](#_Toc96675758)

[**INVENTORY SHEET 3**](#_Toc96675759)

[**CASH BOOK / CASH JOURNAL 4**](#_Toc96675760)

[**RECEIPT 5**](#_Toc96675761)

[**ISSUE SLIP 5**](#_Toc96675762)

[**INVOICE 6**](#_Toc96675763)

[**INFLOWS / SALES BOOK 7**](#_Toc96675764)

[**OUTFLOWS / EXPENSE BOOK 8**](#_Toc96675765)

[**RECORD OF CASH OUTFLOWS 9**](#_Toc96675766)

[**BANK TRANSACTION BOOK 10**](#_Toc96675767)

**Group / IGA .......................................................... Period ................................................. financial year 20............**

### STOCK BOOK

**Nature of the Product .......................................................**

**Unit of measurement .......................................................**

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| --- | --- | --- | --- | --- |
| **Date** | **Label** | **Inflows** | **Outflows** | **Balance** |
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Comments: .................................................................................................................................................................

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**Signatures:**

**Group / IGA ........................................................... Period ................................................. financial year 20............**

**Date: ……………………………………….**

### INVENTORY SHEET

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| **Product** | **Quantity counted** | **Quantity on the stock sheet** | **Comments** |
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Comments: .................................................................................................................................................................

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**Signatures:**

**Group / IGA ........................................................... Period ................................................. financial year 20............**

### CASH BOOK / CASH JOURNAL

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| **Date** | **Label** | **Inflows** | **Outflows** | **Balance** |
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Comments: .................................................................................................................................................................

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**Signatures:**

The main **accounting documents** for individual inflows and outflows of funds are: the receipt; the issue slip; the invoice. Each of these documents must contain the following information: the date of the transaction; the name of the beneficiary; the amount of the transaction; the activity concerned; the signature.

### RECEIPT

The receipt is the document used for all **incoming cash transactions**. All receipts must include all the information that the accountant needs.

|  |
| --- |
| **Group / IGA ..................................................... Receipt No. ..............................**Amount (*currency*) ...............................(in figures)I, the undersigned ............................................................................................................................... (name and role) acknowledge that I have received from Ms/Mr ............................................................................... (name and role) a sum of .........................................................................................(in words) for (reason) .........................................................................Date: ....../......... /20 ......**Signature** *(of the person who received the money)* |

### ISSUE SLIP

The release/issue slip is a document that is issued by the treasurer when funds are disbursed for any activity.

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| **Group / IGA ..................................................... Issue slip no. ...........................**Amount (*currency*) ...............................(in figures)I, the undersigned, Ms/Mr ............................................................................................, as treasurer, acknowledge that I have remitted to Ms/Mr ......................................................................................................... (name and role) a sum of ......................................................................................... (in words) for (reason) .........................................................................Date: ....../......... /20......**Signature** *(of the person who received the money)* |

### INVOICE

This is a document issued by a supplier that is included with the delivery of the material or product and may be issued later or upon receipt of the goods. Invoices can be paid in various ways (in cash, by cheque, etc.).

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| --- |
| **Supplier ..................................................... Invoice no. ..............................**Address and contact details **Deduction invoice** *(customer)* ......................................................**Date**: ....../......... /20...... |
| **No.** | **Designation** | **Quantity** | **Price per unit** | **Total price** |
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| **TOTAL** |  |
| **Total amount due (in words):****Signature** *(signature, paid and supplier stamp)* |

**Group / IGA ........................................................... Period ................................................. financial year 20............**

### INFLOWS / SALES BOOK

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Date** | **Label** | **Quantity** | **Unit** | **Price per unit** | **Amount** |
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| 2 |  |  |  |  |  |  |
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Comments: .................................................................................................................................................................

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**Signatures:**

**Group / IGA ........................................................... Period ................................................. financial year 20............**

### OUTFLOWS / EXPENSE BOOK

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| **No.** | **Date** | **Label** | **Quantity** | **Unit** | **Price per unit** | **Amount** |
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Comments: .................................................................................................................................................................

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**Signatures:**

**Group / IGA ........................................................... Period ................................................ financial year 20............**

### RECORD OF CASH OUTFLOWS

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| **Date** | **Reason** | **Amount** | **Name / signature of the recipient** | **Name / signature of the chairperson** |
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Comments: .................................................................................................................................................................

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**Signatures:**

**Group / IGA ........................................................... Period ................................................. financial year 20............**

### BANK TRANSACTION BOOK

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| **Date** | **Label** | **Deposit** | **Withdrawal** | **Balance** |
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**Signatures:**