

# Analysed cash and bank book

Relief Unlimited, PO Box 2378, Port Jabel, Zed

Page 1a

Receipts						Receipts Analysis				
Date	Details	Ref. No.	Code	Cash in	Bank in	Opening balance	Country office	Sale of Euros		Other
01-Mar	Opening balances			1,041,050	1,056,270	2,097,320				
02-Mar	Sale of Euros			6,140,000				6,140,000		
02-Mar	Cash to bank				5,000,000					5,000,000
09-Mar	Sale of Euros			1,935,000				1,935,000		
15-Mar	Transfer from Country Office				5,500,000		5,500,000			
16-Mar	Sale of Euros			4,683,000				4,683,000		
16-Mar	Cash to bank				3,500,000					3,500,000
28-Mar	Cheque from Country Office	202			25,000,000		25,000,000			
28-Mar	Cashed cheque No 25018			3,000,000						3,000,000
30-Mar	Sale of Euros			10,400,000				10,400,000		
	Typical user: The staff member who is responsible for both cash and bank receipts and payments.									
	Alternative names: Cash book									
	Format: Receipts to cash and bank are shown on one sheet, and payments from cash and bank on another in this example. Alternatively, Cash receipts and payments can be shown on one sheet (a Cash book) and Bank receipts and payments on another (a Bank book). Each bank account should have a separate Bank book.									
<b>Total receipts (including opening balances)</b>				27,199,050	40,056,270	2,097,320	30,500,000	23,158,000	-	11,500,000

(1)

(2)

Notes: (1) The same amount is shown as a bank payment. (2) This cheque was paid in at the end of March but does not appear on the March bank statement. It therefore appears in the March bank reconciliation.

# Analysed cash and bank book

Relief Unlimited, PO Box 2378, Port Jabel, Zed

Page 1b

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 advance to Petty Cash	054			500,000	
04-Mar	Programme 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	Programme 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		Various	482,500	
14-Mar	Personal advance to MG	061			30,000	
15-Mar	Photocopier	062	25013	C1		1,100,000
16-Mar	Cash to bank				3,500,000	
19-Mar	Team accomodation April, May & June 05	063	25014	A1		2,250,000
23-Mar	Insurance, cash in transit and office	064	25015	G		262,500
23-Mar	Programme advance to BW	065			1,000,000	
24-Mar	Cancelled cheque	066	25016			0
28-Mar	Office rent April, May & June 2005	067	25017	C1		2,400,000
28-Mar	Cashed cheque		25018			3,000,000
29-Mar	Replenishment Petty Cash	068		Various	336,500	
30-Mar	Daily labour	069		A4	1,098,100	
30-Mar	Programme advance accounted for by AG	070		Various	(58,000)	
30-Mar	Programme advance partly accounted for by BW	071		Various		
31-Mar	National staff salaries	072		Various	12,235,200	
31-Mar	Bank chargees March			H		27,500
<b>Total payments</b>					<b>26,124,300</b>	<b>14,928,950</b>

(3)

(4)

(5)

(6)

(7)

(8)

(9)

**Closing balance** (total receipts - total payments)

**1,074,750 25,127,320**

Notes: (3) AG accounts for this programme advance later in the month. (4) Attach cancelled cheques to the accounts and enter as shown. (5) 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. (6) The same amount is shown as a cash receipt. (7), (8) & (9) These advances and replenishment were used for various items with different codes. Code on vouchers if not using analysed cash and bank book

# Analysed cash and bank book

Relief Unlimited, PO Box 2378, Port Jabel, Zed

Page 1c

Payments analysis											
Staff	Travel	Premises	Communications	Supplies & materials	Evaluation	Insurance	Miscellaneous	Head office overhead	Contingency	Advances	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									
										30,000	
		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											
12,525	303,500			625,975						(1,000,000)	
	467,500			756,900						(1,224,400)	
12,250,200										(15,000)	
							27,500				
15,610,825	3,222,350	4,263,000	230,600	4,645,875		262,500	27,500	0	0	1,290,600	11,500,000

Notes: (10) 'Advances' column helps to monitor these items. 'Other payments' are payments which will in due course be accounted for under budgeted payment headings. (11) Petty Cash is accounting for expenditure so as to have a replenishment of the same amount. Petty Cash still has a small balance which should be physically checked. (12) & (13) These amounts are shown as payments as the accounting is on a cash basis. In accrual accounting these would not be shown as payments in March as they are for rent from April onwards. (14) AG has accounted fully for the programme 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" to show advance cleared. (15) BW has only partially accounted for the programme advances he received. An unspent balance is still outstanding. This unspent balance should be physically checked.