

Cash and bank book

Receipts					
Date	Details	Ref. No.	Code	Cash in	Bank in
01-Mar	Opening balances			1,041,050	1,056,270
02-Mar	Sale of Euros			6,140,000	
02-Mar	Cash to bank				5,000,000
09-Mar	Sale of Euros			1,935,000	
15-Mar	Transfer from Country Office				5,500,000
16-Mar	Sale of Euros			4,683,000	
16-Mar	Cash to bank				3,500,000
28-Mar	Cheque from Country Office	202			25,000,000
28-Mar	Cashed cheque No 25018			3,000,000	
30-Mar	Sale of Euros			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.				
Total receipts (including opening balances)				27,199,050	40,056,270

(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.

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Relief Unlimited, PO Box 2378, Port Jabel, Zed

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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 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
Total payments					26,124,300	14,928,950

(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