

**THE FINANCIAL MANAGEMENT RULES  
OF  
TRINAMUL UNNAYAN SANGSTHA**



**TRINAMUL UNNAYAN SANGSTHA**

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## PREAMBLE

The Financial Management Rules (FMR) of Trinamul Unnayan Sangstha (hereafter 'Trinamul' or 'Organization') is prepared in order to ensure sound financial management system of the organization by keeping books of accounts and records according to the generally accepted accounting principles and to have a sound internal controlling and financial reporting system. As per this rules, all transactions and records of the organization are to be made and preserved. This Financial Management Rules shall be called as the Financial Management Rules (FMR) of Trinamul Unnayan Sangstha<sup>1</sup>. The amended FMR will be **effective from December 01, 2021** and supersede all previous rules which are inconsistent to the new one.

## 1. GENERAL

1. Project/programme wise books of accounts shall be maintained as per the organizational rules or guidelines of donors, if any.
2. All transaction shall be made as per the budget lines of the project proposal. In no way, any fund/money of one project shall be used or taken as loan for another project purpose without prior permission of the Executive Council.
3. For all receipts and payments, prescribed formats of Receipt and Payment Vouchers shall be maintained. Immediate after approval from the Executive Director/authorised person to the bill, all receipts and payments shall be recorded into the Cash Book and Ledger Book.
4. For each project/programme, a separate bank account shall be opened.
5. For income generating programme, if any, separate bank account shall be opened and separate books of accounts shall be maintained.
6. Financial statement/report on monthly/quarterly/half-yearly/ yearly basis for each project shall be prepared and approved by the Executive Director/authorised person.
7. All project accounts shall be audited by the Government enlisted Audit Firms and/or the Sub-Committee on audit of Trinamul annually or as per the guidelines of donors.

## 2. FINANCIAL YEAR:

The financial year of Trinamul shall be from 1<sup>st</sup> July to 30 June of the next year.

## 3. SOURCES OF FINANCE:

As per the Article 10 of the constitution the organization shall raise fund through the following ways:

- Monthly subscription and lump sum money from members;
- Lump sum donation/grants from well-wishers;
- Grant from different donor agencies;
- Grant from government, semi-government and non-government organizations.
- Income generating programme and/or loan

<sup>1</sup> The Financial Management Rules of Trinamul Unnayan Sangstha approved on 08 December 2006 at Annual General Meeting (AGM). It is amended on 18 January 2013 and 26 March 2013 at executive council meeting. Recently, the rules amended on 30 October 2021 at executive council's meeting and adopted on 26-27 November 2021 at annual general assembly.

#### 4. FUND OPERATIONAL PROCEDURE:

Fund disbursement schedule will be followed as per the Memorandum of Understanding (MOU) signed with donor(s) or organizational rules, if, not mentioned otherwise.

#### 5. BANK ACCOUNT OPERATION

- i. *Bank Account:* All foreign donations shall be received only in one bank account as per the rules of the NGO Affairs Bureau of the Government. This account shall be considered as mother account. However, for the convenience of keeping the books of accounts, a separate bank account shall be opened against individual project and all fund/money shall be transferred from that account to the project account.
- ii. *Bank signatory:* As per the provision of the Constitution, all bank accounts shall be operated with the joint signatures of the concerned officials (Chairperson, General Secretary and Treasurer). However, cash can be withdrawn from the bank with the joint signatures of any two of three of them. *It's mentionable that to operate the project account the Executive Director will be included as signatory. The project account shall be operated with the joint signatures of the concerned officials (Chairperson, General Secretary, Treasurer and Executive Director). However, cash can be withdrawn from the bank with the joint signatures of any two of four of them but the signature of Executive Director is mandatory<sup>2</sup>.*
- iii. A Cheque signatory must not prepare Cheques and vouchers.
- iv. Cash receipts must be deposited into bank account immediately after the receipt. If cash is received after the banking hours it must be deposited within the next banking day.
- v. In the end of every month a bank reconciliation statement shall be prepared, if required.
- vi. All passbooks, cheques and other relevant documents shall be kept in safe place by the Accountant or authorised person.
- vii. There should not be any cutting or overwriting in the cheque. If necessary, the cheque with cutting or overwriting shall be cancelled by marking CANCELLED, but it shall be preserved in the Cheque book as it is.
- viii. *Money receipt/acknowledgement letter:* For any fund receipt from local/foreign donor, a money receipt or an acknowledgement letter shall be issued in the organization's letter head pad or a standard format as applicable. As early as possible, the fund is to be deposited into the proper Bank account in bank deposit slip and after the deposit, a Bank credit/transfer voucher with proper information/Bank advice has to be made. A *money receipt* format is attached herewith (see Annexure -A).

#### 6. CASH CONTROL

##### 1. CASH WITHDRAWALS:

- i. A money requisition containing detail particulars shall have to be prepared against every cash withdrawal.
- ii. Salary payments shall be made to staff by account payee Cheque.
- iii. Without money requisition no cash shall be withdrawn.

<sup>2</sup> The Financial Management Rules of Trinamul Unnayan Sangstha amended on 18 January 2013 at the Executive Council Meeting.






**2. CASH HOLDING LIMIT:**

Cash in hand shall not be more than 10,000.00 (ten thousand) taka. If, for any valid reason, cash in hand remains above the said ceiling immediately the Executive Director/authorised person is to be informed and the justification must be documented.

**3. CASH DEPOSIT AND RECORDING**

- i. All cash receipts are deposited daily into the bank. If not possible for any valid reason that must be submitted into the bank within following working day.
- ii. Voucher requires to supporting all cash disbursement and receipts.
- iii. Disbursement vouchers, procurement orders and invoices are to be stamped 'PAID'.
- iv. Other than the employee who keeps the records, competent authority should regularly review the records.


**4. DAILY CASH COUNT:**

For daily cash balance, a *daily cash count sheet* has to be prepared by the accountant/competent person (See Annexure: B).

**7. PETTY CASH CONTROL**

Petty cash is used for small expenditures where it is not practical to issue cheques usually for amount of less than or equal to Tk. 1500 (one thousand and five hundred). Usually this fund will start with the allocated amount and after the funds are exhausted, the expended amounts are replenished from the bank. Petty cash operation system is stated below:

- i. For each individual project, petty cash amount should be not above Tk. 10,000 (ten thousand). Depending on the usage of the petty cash fund it may be reduced or increased with prior approval from the Executive Council or donor as applicable.
- ii. The petty cash fund must be kept in a lockable metal box during petty cash hours. After the close of the workday, the petty cash box should be kept in a safe & secured place.
- iii. All payments should be made after authorization from the appropriate person. Petty cash cashier should not authorize the disbursement of petty cash.
- iv. PAID seal should be stamped on the bills and invoices during the payment.
- v. The recipient must sign on the appropriate documents while s/he receives any payment.
- vi. Cash payment can be made only for small payments. A limit for petty cash payment should not exceed Tk. 1500.00 (one thousand and five hundred taka) for each bill or invoice.
- vii. There should be adequate documents (bill/invoice) against every disbursement. The petty cash transaction should be recorded for each payment.
- viii. Petty cash ledger/book (See Annexure: C) should be updated daily and the cash balance should not exceed the approved limit.
- ix. The physical cash in hand at the end of the day should be counted and documented. Surprise cash audit should be conducted and documented by his/her supervisor at least once in a month.





- x. Cash should be kept on a safety place under lock and key. Key should be kept with another responsible person (other than the cashier).

## 8. BANK DOCUMENTATION

Bank documentation requires preparation/collection of the following three reports:


- i. Bank accounts opening:
  - ii. Bank Statement/Passbook
  - iii. Bank Reconciliation Report
  - iv. Cash Recap by Bank Account
- i. Bank accounts opening: TUS finance and admin department will process to open bank account in schedule bank as per compliance of donors or partners.
  - ii. *Bank Statement*: A Bank Statement showing all financial transactions occurred will be collected from the bank for each individual project on monthly/quarterly basis as applicable for financial reporting.
  - iii. *Bank Reconciliation Report*: In order to find out errors or irregularities/differences between Bank Statement and organization records, a bank reconciliation report has to be prepared (See Annexure: D).
  - iv. *Cash Recap by Bank Account*: The Cash Recap by Bank Account is the summarization of financial activity for the current financial month. Therefore, one Cash Recap should be prepared for every bank account, every month. (See Annexure: E).

## 9. AUTHORIZATION OF EXPENDITURE

- i. Executive Director or authorized person of the organization will authorize any requests for expenditure or procurement. All such requests must be supported by the submission of appropriate bills or invoice. Delegation of authority or financial threshold:

Coordinator, Finance and Administra tion Manager	Program Manager	Executive Director	Treasurer	General Secretary	Chairperson
1-5,000	5,001- 15,000	15,001- 5,00,000	5,00,001- 7,00,000	7,00,001- 10,00,000	10,00,001- above

- ii. Before making any payment, the organization shall ensure that the bill or invoice is properly approved/authorized.
- iii. *Procedures for authorization*:
  - a) Every accounting/financial transaction must be properly authorized.
  - b) Authorization must be documented and documentation must contain the signature or initials of person who is entitled to authorize the transaction.
  - c) The organization is required to *preserve all financial documents for five years* or as stated by the agreement (MOU) between the donor and the organization. This includes:

- i. Check signatory for each bank account
- ii. Credit vouchers/Receipts voucher
- iii. Debit vouchers/Payment voucher
- iv. Transfer voucher/Contra voucher
- v. Journal vouchers.

All documents that are associated with disbursement/receipts: invoices, bills, receipts, quotations, contract of procurement (if any) etc. must be attached with vouchers. The Accountant should write head of expenses on each invoice, bill etc. and cheque signatory or designated person should review and approve all vouchers against disbursement to ensure that the information contained on each agree with the proper supporting documentation.







**10. PROCUREMENT PROCEDURES**

- i. **Purchase requisition and authorisation:** For any purchase, a Purchase Requisition/Request in standard format (See Annexure: F) shall be prepared by the concerned official(s) and be approved by the Executive Director or authorised person.
- ii. **Procurement Committee:** For procurement of goods and equipment a Procurement Committee (PROC) shall be formed consisting of, at least, two members from Executive Council. Executive Director and accountant should not be included in the Procurement Committee. Member to the Procurement Committee can be selected from other programme, if required.
- iii. **Standard procurement policy:** Following procurement guidelines should be followed for procurement:

Amount	Source	Quotations	Method of Procurement
Up to TK. 15,000	None	none	Direct purchase by Project Coordinator/Project Officer/In-charge/Designated Officer(s)
TK. 15,001 - 100,000	Enlisted vendors/Spot quotation	02 (Two)	For enlisted vendor, purchase order should be issue. All spot purchase to be done by PROC.
TK. 100,001 - 5,00,000	Enlisted vendors/Spot quotation	Three	For enlisted vendor, purchase order should be issued. All spot purchase to be done by PROC.
above TK. 5,00,000	Enlisted vendor/press tender	Three	Through limited tender (sealed/bid) press tender. For all cases Purchase Order will be issued. Sealed bid will be done within the enlisted vendor.

- iv. **For purchase Tk. 15,001 to 100,000:** Procurement Committee will arrange procurement based on two quotations obtained from different enlisted vendors. If enlisted vendors are unavailable for a particular item then the requested item could be procured from open market by PROC with proper justification and with the consultation of project management. Purchasing from enlisted vendor should have purchase order signed by the PROC members.
- v. **For purchase Tk. 100,001 to Tk. 500,000:** A summary of Bid Evaluation (SBE) must be prepared by PROC based on three quotations obtained from the enlisted vendor and a *Purchase Order must be signed by* Executive Director or his/her designate. In case of open market/spot quotations, the PROC must visit the market to obtain such quotations. Taking 3 (three) quotations from one vendor is strictly prohibited.
- vi. **For purchase above Tk. 500,000:** PROC will arrange to obtain sealed bids at least from 3 (three) enlisted vendors which are dropped in the tender box. In case non-enlisted vendor, a small advertisement should be made in the local news paper and a notice should be hanged in the notice board in open area. All sealed bids will be opened in presence of the bidders and also members of PROC. A Summary of Bid Evaluation (SBE) must be prepared justifying the selection of the supplier by the PROC. Based on the decision of the PROC, Trinamul will prepare a Purchase Order (PO) and obtain signature from Executive Director.




**vii. Mode of payment<sup>4</sup>:**

- a. All payments to the vendors must be made through Account Payee Cheque for Tk. 15,000.00 (Fifteen thousand) and above. However, in case if it is not possible, cheque may be given in favour of an individual or s/he may be given cash, but proper explanation has to be given justifying the situation.
- b. An acknowledgement must be obtained from the vendor after the payment of bill.

viii. **Procurement Register:** The organization is required to maintain a procurement register for Tk. 15,000.00 or above against the quotation or contract of purchase/purchase order (See Annex: G).

**11. INVENTORY MANAGEMENT:**

*Inventory* means all tangible items owned such as office supplies/stationery, vehicle, project materials/equipment, furniture, fixture and equipment etc. Hence, *inventory management* means the process of managing the proper record keeping of tangible assets including receipt, issuance, balancing, ensuring adequate supporting documentation, controlling, monitoring and proper safeguarding. *Inventory* is classified into two: i) *Warehoused inventory* and ii) *Non-warehoused inventory*.

**i. Warehoused inventory:** The following items/things are considered as *warehoused inventory*.

- a. *Office Supplies and Stationery:* it includes all types of stationery, electrical goods etc. Normally these items can be procured from local market and/Head Office and directly charged as expenses.
- b. *Project Materials and Equipment:* It includes all goods/commodities such as food, medicine, relief goods, seeds, sapling, spade, umbrella, carrying charges (any mode of transportation), torch light battery, bulbs etc. These items are normally procured as per the requirement of the project and directly charged as expenses.

**ii. Non-warehoused inventory:** The following things/items are considered as *non-warehoused inventory*:

- a. *Furniture, Fixture and Equipment (FF&E):* It includes table, Chair, Calculator, Computer, Printer, Photocopier, Generator, Sofa Sets, File Cabinet, Fan etc.
- b. *Vehicles:* It includes Motorcycles, Four wheel, Bi-cycle, Trolley, power pump etc.

**III. Assets life and depreciation:** TUS management will form a committee to identify and decide the depreciation value if required.

<sup>4</sup> The Financial Management Rules of Trinamul Unnayan Sangstha amended on 26 March 2013 at the Executive Council Meeting.

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## 12. BOOKS AND DOCUMENTS FOR INVENTORY MANAGEMENT:

Following *formats, reports* and *books* are to be maintained for inventory management.

### A. FORMATS

**i) Delivery Challan/way bill/master roll:** Delivery *challan/way bill/master roll* (see *Annexure: H*) is to be prepared during the delivery of materials and equipment and the file be maintained for the same.

**ii) Store requisition form (SRF):** Store items will be issued to the staff for project purpose through SRF (See *Annexure: I*) and file must be maintained for the same.

**iii) Assets Identification Number:** NGO should affix the identification number against each FF&E item and maintain the (Fixed) Asset Register (See *Annexure: J*) and the item which has value of Tk. 2,000 or above and is durable for more than one year, should be recorded into the said register. For the FF&E item which as a value less than Tk. 2,000, should be maintained in a **Local Asset Register** and they must contain local identification number.

**iv) Write-off form of FF&E:** A write-off form (See *Annexure: K*) must be filed up by the organization if any FF&E item is lost, damaged or sold. Before writing off any asset, an approval must be taken from the Executive Director.

### B. REPORTS:

Following reports are to be prepared and updated by the organization once in a year:

- i. Material & Equipment Report (M&E)
- ii. Furniture, Fixture and Equipment Report (FF&E)
- iii. Disposal Report for the lost or damaged (if any reason, any item of FF&E is lost, damaged or otherwise rendered in operable).

### C. BOOKS:

#### i. STOCK REGISTER:

- a. A stock register shall be maintained for warehoused items such as note books, pens, pencil, paper etc. (see *Annexure: L*).
- b. A stock register shall show receipts, payments and balance.
- c. Stock requisition shall be prepared and be approved by the competent authority.
- d. Receipt column shall show the date and voucher number along with quantity.
- e. Payment/distribution column shall show the date, stock requisition number and quantity.
- f. First in First out (FIFO) or Last in First Out (LIFO) method shall be used and the balance shall be shown.
- g. Responsible official shall check the stock register periodically.
- h. For individual item separate page shall be used.



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**ii. FIXED ASSET REGISTER**

- a. A Fixed assets register shall be maintained for fixed assets, which has a value of Tk. 2000 or above and durable for more than one year. Separate fixed asset register may be maintained for individual project.
- b. The Fixed Asset Register must contain the date, voucher number, particulars, quantity, value, location and remarks.
- c. The fixed asset must contain the ID number along with the name of donor/institution, which provided it.
- d. For the same sort of asset, separate page shall be used.
- e. The fixed assets must be used for the project purpose. In no way, it can be sold or transferred to other.
- f. The Fixed Asset Register shall periodically be checked by the competent authority.
- g. An inventory report shall have to be submitted to the Executive Director/competent authority in a standard format.

**iii. INDIVIDUAL INVENTORY REGISTER**

The organization may maintain an individual inventory register (IIR) for assets items under staff custody as per (*Annexure: M*).

**13. MANAGEMENT OF INVENTORY**

- i. Store Space:** The store should be placed in a safe space and it should be kept in a place under lock and key.
- ii. Store authorization process:** A competent person like Executive Director, Project Coordinator, Coordinator of Finance and Administration, Accountant or any designate, as will be assigned, should authorize the Store Requisition Form (SRF).
- iii. Responsibilities** for and access to the Store must clearly be defined and assigned to a responsible person by the authority of the organization.
- iv. Receiving/Recording procedures:**
  - i. Inventory receipt must be recorded into Stock Register immediately after the receipt. If any item is received after office hours, it is to be recorded within the following working day.
  - ii. There should be documented *challan* or bill/invoice against every receipt.
  - iii. Store-in-Charge will receive all the store items from the suppliers after checking the quality and duly signed by the concerned authority.
- v. Issuance Procedures:**
  - i. Store item should be issued to the staff or designated person against individual SRF.
  - ii. There should be documented SRF, *Challan* or Waybill or Master Roll against every issuance or disbursement.
  - iii. There should be a recipient's signature by the receiver at the time of receiving inventory items from the store.





## 14. ADVANCE AND ITS ADJUSTMENT PROCEDURES

### A. Advance:

- Advance covers for travel, project delivery, vendor, landlord and miscellaneous cost:
- i. When one or more staff is likely to incur expenses on behalf of the organization for travel, project or miscellaneous costs, an Advanced Request in a standard format (*Annexure: N*) will be prepared and signed by the Executive Director/his/her designate.
  - ii. The Accountant or the designate should review the Advance Request to determine if all previous advances have been adjusted.
  - iii. After review, the Accountant or designate will prepare a Debit Voucher (Cash disbursement voucher) with the Advance Request as supporting document for the recommended amount.
  - iv. If the advance is for one employee, the Debit Voucher and Cheque should be made with the individual employee as payee. However, if more than one employee requires advances on the same day, a Debit Voucher and cheque are to be prepared for the total value of the Advanced Request in the name of the Petty Cashier or the person who handles the cash. If the Advance Request is for specific project, that should be prepared in the name of Project Coordinator or designate person.
  - v. The person preparing the request, which is reviewed by the Accountant, must sign the completed Debit Voucher (Cash disbursement voucher). The Debit Voucher and a cheque with the employee or petty cashier are to be presented to the authorized signatories.
  - vi. If the Cheque is made payable to the Petty Cashier or the person who handles the other cash, they will en-cash the Cheque at Bank. Then the Petty Cashier or concerned person of the project will disburse the advance to each employee listed on the **Advance Request** and after receipt of Advance, employee must sign against his /her name.

### B. Advance Adjustment

- i. Upon completion of official travel or completion of expenditure related to an advance given for miscellaneous, a *Travel Expense Report/Project Expenses Report/Miscellaneous Expense Report* must be prepared by the employee that summarizing the allowable expenses incurred.
- ii. In order to adjust the advances that have been given an employee in a timely manner, the expense report (ER) and adjustment should be completed by 06 (six) working days after the return from travel or completion of work.
- iii. The completed expense report (ER) has to be reviewed by the Project Coordinator/designate with regard to the field visit schedule, duty record and/or activities that were completed. After their review, the Accountant will verify the *expense report* with supporting documents to determine the arithmetical accuracy and proper distribution of expenses to the appropriate account head. Following the verification by the Accountant, the Executive Director/his/her designate person will approve the expense report.
- iv. For adjustment of advancement, see *Annexure: O*.



**C. Restrictions:**

- i. Staff will not be given advance salary. However, in an unavoidable case, if any, one employee can be given only one month salary subject to approval by the Executive Director.
- ii. Advance payment will not be made to any individual staff more than equivalent to two months' salary at a time. If it exceeds, it needs special approval from the Executive Director<sup>3</sup>.
- iii. One employee can receive only one advance at a time. After adjusting the advance, he/she will be entitled to receive 2<sup>nd</sup> advance.

**15. ACCRUALS AND ADJUSTMENT PROCEDURES**

**Accruals:** Goods and services received, but payments not made yet are called *accruals*. The organization will utilize the accrual basis accounting where financial transactions are recognized, they occur regardless of when funds are received or disbursed.

**WHY and WHEN** this method is required:

- i. Requirement of accruals may occur at the end of each quarter; each fiscal year or at the end of a contractual agreement with a donor or any unavoidable situation in order to record expenses which have been occurred but payment is yet to be made.
- ii. The process of accounting for accrued expense begins with the collection of all invoices for goods received and/or services rendered as of end of month/quarter/year but no payment has been made. For example, utilities, phone bills, services rendered by contractors etc. In such cases, the Organization should make estimation for those expenses.
- iii. Purchase order/contract is given but goods/services not received within the financial reporting period – this cost should not be considered as accrued expenses.
- iv. The accruals shown will be carried over to the next fiscal year and reported via the Accrued Expenses Subsidiary Ledger until adjusted.
- v. In some cases, the accruals are booked based on estimated expenses, when the bills are received, there may be differences between the estimated accruals and actual amount of the bills. When these expenses are paid and the original amount does not agree with the payment, an adjusting entry is required to be made.
- vi. For accrual basis accounting, the organization may follow the *Annexure: P*.

**16. SERIES AND CHART OF ACCOUNTS:**

Trinamul will prepare and use series and chart of accounts. For chart of accounts, see *Annexure: Q* for each accounting transaction to maintain and prepare the financial books and reports on a regular basis against individual bank account.

<sup>3</sup>The Financial Management Rules of Trinamul Unnayan Sangstha amended on 18 January 2013 at the Executive Council Meeting.



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## 17. PROCEDURES FOR FINANCIAL REPORTING

The Head of Finance and Accounts Department has to submit following statements on monthly/quarter/half-yearly and yearly basis to the Executive Director and/or donor, as applicable.

- a. Programme wise Receipts and Payments account
- b. Programme wise Income and Expenditure Account
- c. Programme wise budget balance and variance statement
- d. Fixed Assets purchase Statement
- e. Bank balance position and Bank Reconciliation statement
- f. Cash Balance position

## 18. BOOKS AND DOCUMENTS/REPORTS

Following books and documents are to be prepared and maintained against each project/programme.

### A. Books

1. Cash book
2. General Ledger /Subsidiary Ledger
3. Stock Register
4. Register for Furniture Fixture and Equipment (FF&E) item by project
5. Individual Inventory Register
6. Procurement Register
7. Advance Register
8. Cheque Register (Issue & Receipt)

### B. Documents/Reports

1. Vouchers
2. Bank Documentation
3. Trial Balance
4. Expenditure Statement/financial report (monthly/quarterly)
5. Material & Equipment Report (monthly/quarterly/annually) as per requirement of the project/ management of Trinamul.
6. Advance payment sheet.



**A.1 CASH BOOK**

- a. Double column Cash Book shall be used and it should contain the cash and bank amount in both sides (Debit and Credit sides). See *Annexure: R*.
- b. All receipts and payments shall be recorded in the cash book in serial order.
- c. There should not be any rubbing or overwriting in the cash book. If any, it should be initialed and be written again clearly.
- d. The page numbers of the cash book should be confirmed by the Executive Director or authorised official.

**A.2 GENERAL LEDGER/SUBSIDIARY LEDGER**

The organization requires maintaining General Ledger/subsidiary ledger for all types of financial transactions as per *Annexure: S*.

**Types of ledger**

- a. **General ledger:** it is a main record of all accounting transaction which comes from the book of original entry.
- b. **Subsidiary Ledger:** it is a supporting record of the general ledger. The total of all subsidiary ledger for an account should equal the account total in the general ledger. The subsidiary ledger usually contains more details than the general ledger.

**The ledger book**

- i. Shall be maintained in accordance with the budget line /head of accounts of the project.
- ii. Shall contain three Columns - debit, credit and balance.
- iii. Shall be maintained after the entry into the cash book.
- iv. Shall contain the folio or page number.
- v. There should not any rubbing or overwriting in the ledger book. If any, it should be initialed after putting a straight line and be written again clearly.

**A.3 STOCK REGISTER**

A stock register shall be maintained for all warehoused items such as note books, pens, pencil, paper etc. (see for details: Section 12: C. i)

**A.4 FURNITURE FIXTURE AND EQUIPMENT (FF&E) REGISTER**

For fixed assets such as furniture, fixture and equipment (FF&E) items, a register shall be maintained by the organization (see for details: Section 12: C. ii).

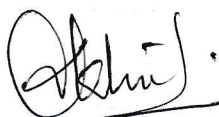
**A.5 INDIVIDUAL INVENTORY REGISTER**

Individual inventory register (IIR) may be maintained for asset items under staff custody (see for details: Section 12: C. iii).

**A.6 PROCUREMENT REGISTER:** For procurement of materials, a register must be maintained (See Section 10: viii).

**A.7 ADVANCE REGISTER:** For advance payment, if any, a register should be maintained.

**A.8 CHEQUE REGISTER:** For every receipt and issue of cheque, a cheque register must be maintained. See *Annexure: T*.





**B.1 VOUCHER**

Voucher shall be prepared as per the budget line of the project and be supported by proper bills/documents. Four types of vouchers shall be prepared and maintained:

- a. Credit voucher/Receipt
- b. Debit voucher/Payment
- c. Journal voucher
- d. Transfer voucher/contra

a. *Credit Voucher (see Annexure: U)* is prepared for each deposit into the bank account. All receipt such as cash, checks/demand draft, bank transfers, interests and other deposits should be recorded on Credit Voucher (CV).

b. *Debit voucher (See Annexure: V)* is prepared for each check that is written for the payment of goods and services received by the organization. All cash disbursement from an account of the organization including disbursement that are the result of checks, withdrawals, transfers and bank charges should be recorded with the accounting entry authorized on a Debit Voucher (DV).

c. *Journal Voucher (See Annexure: W)* is a voucher prepared in order to record non-cash entry.

i. Accounting entry made at the end of an accounting period to bring accounts up to date on accrual basis of accounting.

ii. Rectifying a previous entry.

**B.2 BANK DOCUMENTATION:**

For bank documentation see details in Section 8.

**B.3 TRIAL BALANCE**

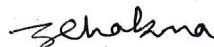
At the end of the monthly accounting period for the organization a Trial Balance (*see Annexure: X*) is prepared which compares the total of all debit balances with the total of all credit balances for various expenses, liability and asset accounts. As every transaction results in an equal amount of debits and credits in the subsidiary ledger, in the total of debit entries in the subsidiary ledger must equal the sum of all debits on the Trial Balance. Therefore, Trial Balance is the list of all ledger balances in a particular date, which shows total of debit balances equal to total of credit balances.

**B.4 EXPENDITURE STATEMENT**

The expenditure statement (*see Annexure: Y*) is a management tool devised to facilitate monitoring of account wise expenditures against individual budgeted account wise expenditures. It will enable the organization to achieve a better financial management of the grants/fund. The Accountant is required to submit the expenditure report to the competent authority of the organization or donor as applicable.

**B.5 MATERIAL & EQUIPMENT REPORT:**

The organization shall prepare a report on material and equipments acquired for the project and submit to competent authority or donor on monthly/quarterly/annually basis as applicable. *See Annexure: Z.*



**19. INCOME GENERATING PROGRAMME (IGP)**

- i. For income generation of the organization, income generating programme/venture can be undertaken subject to approval by the Executive Council. The Executive Council shall formulate guidelines for this purpose.
- ii. Separate books of accounts and other relevant documents must be maintained for IGP.

**20. LOCAL CONTRIBUTION/SUBSCRIPTIONS OF MEMBERS**

- i. If necessary local contribution can be collected.
- ii. The contribution may be either in cash or in kind. But it must voluntarily be donated or paid to the organization.
- iii. For local contribution, a separate contribution register must be maintained.
- iv. The contribution register must contain the date, name of the contributor, cash amount, particulars with approximate value and remarks etc.

**21. SALARY AND ALLOWANCES**

- i. Salary and allowances shall be paid as per the project proposal and organizational rules. The Executive Council shall formulate a compensation policy.
- ii. Separate registers shall be maintained for salary and allowances payment.
- iii. Salary payment shall be made within 25 to 31 day every month.
- iv. No advance salary payment shall be made to staff. However, in an unavoidable case, if any, one employee can be given only one month salary subject to approval by the Executive Director/authorised official.
- v. Traveling and daily subsistence allowance in no way shall exceed the budget line of the project proposal. For traveling a tour schedule (*See Annex: AA*) must be prepared by the concerned staff and be approved by the Executive Director. The Executive Council can take decision or shall formulate a policy on the mode of payment of traveling and daily subsistence allowance.
- vi. One annual festival bonus equal to one month salary can be paid to staff.

**22. ADMINISTRATIVE EXPENSES**

- i. Administrative expenses must be in consistent with the donation received.
- ii. The allocation for the administrative expenses shall be determined as per the decision taken by the Executive Council meeting.





**23. AUDIT**

- i. Two types of audit can be carried out 1) Internal Audit 2) External Audit
- ii. As per the Article 10 (C) of the constitution, the General Council shall form a Sub-Committee which will carry out audit at a convenient time in a year; provided that no Executive Council member shall be included in that Sub-Committee. The committee members should be Finance and program background. The committee members will get allowance on a daily basis for their assignment.
- iii. Concerned donor can carry out internal audit on the project account supported by it.
- iv. In the end of the project period or every year as per the conditions of the project proposal, the project account shall be audited by an external audit firm recognized by the government, which is acceptable to the donor as well.
- v. For both *internal* and *external audit* following documents are to be prepared by the accountant/responsible person:
  1. Receipts and payments accounts;
  2. Income and expenditure accounts;
  3. Balance sheet
  4. Notes to the accounts
  5. Budget variance
  6. FD-4 (by external auditor).

**24. OPERATING THE BRANCH OFFICE:**

- i. The Branch office, if any, shall submit fund requisition against the next month's programme activities by the 25<sup>th</sup> of every month to the Head of Finance Department of the organization.
- ii. The payment requested shall be made in favour of the Officer-in-Charge of the Branch in advance and that advanced amount will be adjusted at the time of submission of the next Fund Request by the Officer-in-Charge of the Branch. All expenditures shall have to be supported by authentic bills and relevant documents; otherwise, the Finance Department shall not issue the next installment.

**25. AMENDMENT:**

The Financial Rules can be revised or amended on operational needs by the Executive Council of Trinamul; provided that amendment(s) or revision(s) shall be placed at Annual General Meeting for approval.



Annexure-A

**Trinamul Unnayan Sangstha**  
*(An organization for Community Development)*  
 Khagrachari Sadar, Khagrachari Hill District – 4400  
 Phone:880-371-61179, Fax:880-371-61398.

Sl.No.

**Money receipt**

Received with thanks Tk: .....

(In words: Tk .....

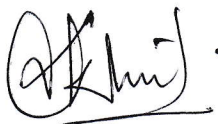
From Mr. / Ms:.....

Purpose of:.....

Mode of payment: By Cash/Cheque/TT/DD (if) No:.....Dated:.....

Received date:.....

Signature of recipient  
 Name:  
 Designation:






Annexure-B

# Trinamul Unnayan Sangstha

(An organization for Community Development)

Khagrachari Sadar, Khagrachari Hill District – 4400

Phone:880-371-61179, Fax:880-371-61398.

SI.No.

## Daily Cash Count Sheet

Name of Project:

Date:

Receipt			Payment			
SI#	Particular	Amount (Tk.)	SI#	Particular	Amount (Tk.)	Remarks
<b>Total:</b>			<b>Total:</b>			

Cash Denomination		
Particular	Qty	Taka
Tk.1000		
Tk.500		
Tk. 200		
Tk.100		
Tk.50		
Tk.20		
Tk.10		
Tk.5		
Tk.2		
Tk.1		
Closing Balance		

Prepared by:

Signature:

Name:

Reviewed by:

Signature:

Name:

Approved by:

Signature:

Name:








Annexure-C-2

**Trinamul Unnayan Sangstha**  
*(An organization for Community Development)*  
 Khagrachari Sadar, Khagrachari Hill District – 4400  
 Phone:880-371-61179, Fax:880-371-61398.

**Ledger Book**  
 (Petty Cash Expenses Summary)

Ref: DV#

Date:

Sl#	Description	Total Amount (Tk.)	Head-wise Expenditure					
			HD-	HD-	HD-	HD-	HD-	HD-

Prepared by:  
 Signature:  
 Name:

Reviewed by:  
 Signature:  
 Name:

Approved by:  
 Signature:  
 Name:



zevakna

Annexure-D

## Trinamul Unnayan Sangstha

(An organization for Community Development)

Khagrachari Sadar, Khagrachari Hill District – 4400

Phone:880-371-61179,Fax:880-371-61398.

### Bank Reconciliation Report(BRR)

Name of the Project:

Name of the Bank:

A/C no.

Particulars	Date	Cheque no.	Amount(Tk.)
Balance as per Bank statement:			
Add: <i>Cheque Cashed out but not entered into Cash book</i>			
Add: <i>Cheque entered into Cash Book but not credited by Bank</i>			
Less: <i>Cheque issued but not presented for payment</i>			
Less: <i>Cheque Collected by Bank but not entered into the Cash Book</i>			
Balance as per Cash Book			

Note: Photocopy of Bank statement is enclosed herewith.

Prepared by:

Signature:

Name:

Reviewed by:

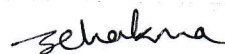
Signature:

Name:

Approved by:

Signature:

Name:



Annexure-E

## Trinamul Unnayan Sangstha

(An organization for Community Development)

Khagrachari Sadar, Khagrachari Hill District – 4400

Phone:880-371-61179,Fax:880-371-61398.

### Cash Recap By Bank Account

Period Ending:

Name of Bank:

Bank A/c Name:

Bank A/c No.

Cash Analysis	Date	Cheque no.	Amount(BDT)
1. Opening Balance:			
2. Add: Cash Receipts (Only deposit into Bank)			
3. Less: Cash Disbursements (Only cheque payment)			
4. Ending balance (1+2-3):			
5. Petty Cash a. Opening balance: .....			
b. Increase/(decrease) .....			
c. Ending balance(a+b): _____			
6. Ending Balance(4+5)			

Prepared by:

Signature:

Name:

Reviewed by:


Signature:

Name:

Approved by:

Signature:

Name:

Annexure-F

**Trinamul Unnayan Sangstha**  
*(An organization for Community Development)*  
 Khagrachari Sadar, Khagrachari Hill District – 4400  
 Phone:880-371-61179,Fax:880-371-61398.

**PURCHASE REQUISITION FORM (PRF)**  
 (Goods/Supplies/Others)

PRF NO:

Requested by:  _____ (Signature & date) Name: ..... Designation: .....	Recommended by:  _____ (Signature & date) Name: ..... Designation: .....	Approved by:  _____ (Signature & date) Name: ..... Designation: .....
---	---	--

Sl. no.	Description	Qty. Request	Qty. In hand	Unit Cost	Budgeted Cost (Tk.)
<b>Total:</b>					

Remarks:	
Purchase by: _____ (Signature & date) Name: ..... Designation: .....	Received by: _____ (Signature & date) Name: ..... Designation: .....



schakna





Annexure-H

**Trinamul Unnayan Sangstha**  
*(An organization for Community Development)*  
 Khagrachari Sadar, Khagrachari Hill District – 4400  
 Phone:880-371-61179,Fax:880-371-61398.

**Delivery Challan**

Challan no.....  
 To:.....  
 Issuing Authority: \_\_\_\_\_  
 (Signature)

Date:.....  
 From:.....  
 Carried by \_\_\_\_\_  
 (Signature)

SI #	Quantity	Description	Cost	Project/Where delivered	Source

Material received: \_\_\_\_\_  
 Name in full & date:

Distribution:  
 Main copy issuing office,  
 Copy 1-Receiving office,  
 CC-2 (Returned to issuing office).



*schokura*



Annexure-I

**Trinamul Unnayan Sangstha**  
*(An organization for Community Development)*  
 Khagrachari Sadar, Khagrachari Hill District – 4400  
 Phone:880-371-61179,Fax:880-371-61398.

**STORE REQUISITION FORM (SRF)**  
 (Goods/Supplies/Other)

SRF No. ....  
 Date: .....

To: Store In-charge  
 Office .....

From .....

Please issue the under mentioned item(s) to: Mr./Ms. ....

For official purpose such as .....

SL #	Description (in brief)	Qty. Request	Qty. Issued	Unit Cost	Total Cost	Reg. Page # Item Code
1						
2						
3						
4						
5						

Remarks:	
Requested by: ..... date: ..... Name: ..... Designation: .....	Approved by: ..... date: ..... Name: ..... Designation: .....
Issued by: ..... date: ..... Name: ..... Designation: .....	Received by: ..... date: ..... Name: ..... Designation: .....

**Distribution:**

Main copy retained by issuing office,  
 Copy to be attached with voucher for project account.




**Trinamul Unnayan Sangstha**  
 (An organization for Community Development)  
 Khagrachari Sadar, Khagrachari Hill District – 4400  
 Phone: 880-371-61179, Fax: 880-371-61398.

**Assets Identification Number**  
**(Assets Register)**

Name of Project:

Acquisition date	Unit acquisition cost	Description	Model number	Serial of ID no.	Source	Title	Location	Current condition	Sticker/ID no. (Yes/Not)	Remarks

*shahara*

**Trinamul Unnayan Sangstha**  
 (An organization for Community Development)  
 Khagrachari Sadar, Khagrachari Hill District – 4400  
 Phone:880-371-61179,Fax:880-371-61398.

**WRITE OFF FORM**

WOF No. ....

Date: .....

SI #	Description	Date acquired	Source	Original Cost	Present Condition	Remarks

Description:  
 .....  
 .....  
 .....

Prepared by:  
 \_\_\_\_\_  
 (Signature & date)  
 Name:  
 Designation:

Inspected by  
 \_\_\_\_\_  
 (Signature & date)  
 Name:  
 Designation:

Approved by  
 \_\_\_\_\_  
 (Signature & date)  
 Name:  
 Designation:



Annexure-L

**Trinamul Unnayan Sangstha**  
*(An organization for Community Development)*  
 Khagrachari Sadar, Khagrachari Hill District – 4400  
 Phone:880-371-61179,Fax:880-371-61398.

**STOCK REGISTER**

Name of Item:.....

Page no: .....

Date	Reference	Received		Disburse		Balance		Remarks
		Qty	Value	Qty	Value	Qty	Value	

Annexure-M



**Trinamul Unnayan Sangstha**  
*(An organization for Community Development)*  
 Khagrachari Sadar, Khagrachari Hill District – 4400  
 Phone:880-371-61179,Fax:880-371-61398.

**Individual Inventory Register(IIR)**

Name of Employee:

Name of Project:

Designation:

Sl#	Item description	ID#	Source	Value	Remarks

*[Handwritten Signature]*

*sevakma*

Annexure-N

# Trinamul Unnayan Sangstha

(An organization for Community Development)

Khagrachari Sadar, Khagrachari Hill District – 4400

Phone:880-371-61179,Fax:880-371-61398.

## Advance Request Form

ARF#

Date:

Name of Project:

Budget Head/Activity:

Purpose:

Budget Code:

Event/Program duration:

Please arrange tour/workshop/seminar/field program/ others advance(s) for the following the activities in the amount(s) below. Total amount of the request is Taka: \_\_\_\_\_

Sl. #	Particular	Unit	Qty./ Freque ncy	Unit Cost	Total	Approved budget	Expected Adjustment Date
Total:							
(In word: _____ )							

Requested by:

Name:

Designation:

Date:

Checked by:

Name:

Designation:

Date:

Approved by:

Name:

Designation:

Date:

Received by:

Name:

Designation:

Date:

### Adjustment (Office use only)

Date	Particulars	Voucher Ref.	Amount (Taka)
	A. Voucher		
	B. Cash Refund		
	C. Total (a+b)		
	D. Post adjustment payment		










Annexure-O

**Advance Adjustment Procedure:**

For advances associated with miscellaneous advance, Project advance & Travel advance and its adjustment, please see the following example:

**ADVANCE:**

Example-01:

Mr. X received an advance for BDT 15,000 for project expenses from his office through a bearing cheque # 08867319 dated June 15, 200X:

Description	Head/Code of A/c	Amount
Advance A/C	HD-	15,000
Bank A/C	HD-	(15,000)

**Adjustment:**

Example-01:

Mr. X has submitted his/her bills/invoices for BDT 14,300 against his/her advance and balance refunded to office. A Journal Voucher is required for this adjustment.

Description	Head/Code of A/c	Amount
Expenses A/C	HD-	14,300
Cash A/C	HD-1	700
Advances A/C	HD-	(15,000)

The balance amount has been deposited into bank on the same day by the TUS. A Credit Voucher (CV) is required for this transaction.

Description	Head/Code of A/c	Amount
Bank A/C	HD-	700
Cash A/C	HD-	(700)

Example-02:

Mr. X has submitted his/her bills/invoices for BDT 15,500 against his/her advance and balance has been paid through a bearing cheque #08867320 dated June 25, 200X. A Debit Voucher is required for this adjustment.

Description	Head/Code of A/c	Amount
Expenses A/C	HD-	15,500
Cash A/C	HD- 2	(500)
Advances A/C	HD-	(15,000)

Example-03:

Mr. X has submitted his/her bills/invoices for BDT 15,000 against his/her advance. A Journal Voucher is required for this adjustment.

Description	Head/Code of A/c	Amount
Expenses A/C	HD-	15,000
Advances A/C	HD-	(15,000)




Annexure-P

**Accruals And Adjustment Procedure****Example- 01:**

A telephone bill is estimated to be BDT 4,500 for the period May-June and is accrued on June, 200X (FY-01). When the bill is paid in July 31 200X, the exact amount is BDT 2200 and August 31 200X the exact amount is BDT 2500 under Trinamul Unnayan Sangstha (FY-01& FY-02).

**The Transaction entries are:****Month: 30 June 200X:**

For the Accrued expenses through a Journal Voucher (JV) for BDT 4500:

Description	Head/Code of A/c	Debit	Credit
Telephone bill For May& June	HD-	4,500	
Accrued Expenses	HD-		4,500

**Month: 31 July 200X:**

For the payment against accrued expenses through a Debit Voucher (DV) for BDT 2200:

Description	Head/Code of A/C	Amount
Accrued expenses	HD-	2200
Bank/Cash A/C	HD-	(2200)

**Month: 31, August 200X:**

For the payment against accrued expenses through a Debit Voucher (DV) for BDT 2500:

Description	Head/Code of A/C	Amount
Accrued expenses	HD-	2300
Expenses A/C	HD-	200
Bank/Cash A/C	HD-	(2500)

**Example-02:**

A telephone bill is estimated to be BDT 6,000 for the May-June and is accrued on June 30, 200X (FY-01). When the bill is paid in July 31, 200X the exact amount is BDT 3,200 and August 31, 200X the exact amount is BDT 2,400 under Trinamul Unnayan Sangstha (FY-01&FY-02).

**The Transaction entries are:**

For the Accrued expenses through a Journal Voucher (JV) for BDT 6,000:

Description	Head/Code of A/c	Debit	Credit
Telephone bill For May& June	HD-	6,000	
Accrued Expenses	HD-		6,000

**Month: 31, July 200X:**

For the payment against accrued expenses through a Debit Voucher (DV) for BDT 3200:




Description	Head/Code of A/C	Amount
Accrued expenses	HD-	3,200
Bank/Cash A/C	HD-	(3,200)

Month: 31, August 200X:

For the payment against accrued expenses through a Debit Voucher (DV) for BDT 2400:

Description	Head/Code of A/C	Amount
Accrued expenses	HD-	2,800
Expenses A/C	HD-	(4,00)
Bank/Cash A/C	HD-	(2,400)

Annexure-Q

## Trinamul Unnayan Sangstha

(An organization for Community Development)

Khagrachari Sadar, Khagrachari Hill District – 4400

Phone:880-371-61179,Fax:880-371-61398.

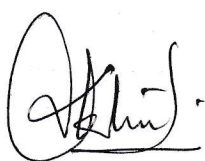
### Series And Chart of Accounts

SI#	Head of Accounts	Code No	Particulars
A	Program Staff:		
i	Salary of ED	2101	Salary of ED
ii	Salary of CFA	2102	Salary of CFA
iii	Salary of Coordinator	2103	Salary of Coordinator
iv	Salary of Account Assistant	2104	Salary of Account Assistant
v	Salary of Accountant	2105	Salary of Accountant
vi	Salary of Office Assistant	2106	Salary of Office Assistant
vii	Salary of Office Support Staff	2107	Salary of Office Support Staff
viii	Other staffs	2108	Other staffs
B	Program support cost:		
i	Computer and Accessories	2109	Cost of Computer and Accessories
ii	Computer Table & Chair	2110	Cost of Computer Table & Chair
iii	Computer printer	2111	Cost of Computer printer
iv	Photocopier	2112	Cost of Photocopier
v	UPS	2113	Cost of UPS
C	Meetings and workshops:		
i	Meeting & workshops-union		Cost of union level Meeting & workshops.
ii	Meeting & workshops-Upazilla	2115	Cost of upazilla level Meeting & workshops.
iii	Meeting & workshops-District	2116	Cost of district level Meeting & workshops.
iv	Monthly coordination meeting	2117	Cost of monthly coordination meeting of

—sehalma



			TUS staffs.
D	Fuel and Transport maintenance:		
i	Fuel for motor bike	2118	Fuel cost for motor bike
ii	Maintenance for motorbike	2119	Maintenance cost for motorbike
E	Office Operations & maintenance		
i	Electricity & water	2120	Electricity bill, water bill, bulb, cable and service charge.
ii	Office supplies and materials	2121	Cost of Office stationeries
iii	Office maintenance(Utilities)	2122	Other office Utilities cost.
iv	Communication	2123	Telephone, Internet, Fax, Courier service and postage bill.
v	Entertainment	2124	Cost of office entertainment
vi	Documentation	2125	Cost of Documentation
vii	Paper bill	2126	Paper bill
viii	Computer Maintenance	2127	Computer Maintenance cost
ix	Coordination & Networking with different institutions	2128	Coordination & Networking cost with GOs and NGOs.
x	Contribution to	2129	Organizational Contribution (SIDR, Disaster, Needy people, Sick people, Orphanage, International day, GOs & NGOs program etc.)
F	Furniture:	2130	Cost of official furniture.
G	TA,DA & FA:		
i	Traveling Allowance	2131	Traveling Allowance for staffs
ii	Daily Allowance	2132	Daily Allowance for staffs
iii	Field Allowance	2133	Field Allowance for staffs
H	Administrative cost:		
i	Office Rent	2134	Cost of Office Rent
ii	Annual Audit	2135	Audit related cost
iii	Miscellaneous	3136	Expenditure that doesn't match any other budget lines, please charge here.




## Financial Management Rules of Trinamul Unnayan Sangstha

Annexure-R

Cash BookName of NGO  
Head -1&2

Month:

Date	V#	Particulars	L/F #	Cash	Bank	Date	V#	Particulars	L/F #	Cash	Bank
		Opening balance									
								Closing balance			

Annexure-S

Ledger BookName of Head:  
Name of NGO:

Date	Ref/Folio	Description	HD#	Debit (Tk.)	Credit (Tk.)	Balance (Tk.)

Sankar

**Cheque Register**

Cheque book no	Cheque serial No.	Issue date	Cheque no.	Amount	Payment to whom	Purpose	Prepared by Accountant	Reviewed by Coordinator Finance & Admin	Approved by Executive Director	Received by	Remarks



sehatana



Annexure-U

# Trinamul Unnayan Sangstha

(An organization for Community Development)

Khagrachari Sadar, Khagrachari Hill District – 4400

Phone:880-371-61179,Fax:880-371-61398.

## Credit Voucher

Voucher No:

Date:

Received from:.....Address:.....

Project Name:.....

Purpose of grant:.....

Mode of received: By Cash /Cheque/TT/DD (if) No:.....Dated:.....

Particulars	Account Code	Head of Account	Amount.	
			BDT	Ps
<b>Total</b>				
<b>In words:</b>				

Prepared by:  
Name:

Reviewed by:  
Name:

Approved by:  
Name:




**Trinamul Unnayan Sangstha**  
 (An organization for Community Development)  
 Khagrachari Sadar, Khagrachari Hill District – 4400  
 Phone:880-371-61179,Fax:880-371-61398,

**Debit Voucher**

Voucher No:

Date:

Pay to:.....Address:.....

Narration:.....

Mode of payment: By Cash /Cheque/TT/DD (if) No:.....Dated:.....

Particulars	Account Code	Head of Account	Amount.	
			BDT	Ps
<b>Total</b>				
<b>In words:</b>				

Prepared by:

Reviewed by:

Approved by:

Received by:

Signature:

Signature:

Signature:

Signature:

Name:

Name:

Name:

Name:




Annexure-W

# Trinamul Unnayan Sangstha

(An organization for Community Development)

Khagrachari Sadar, Khagrachari Hill District – 4400

Phone:880-371-61179,Fax:880-371-61398.

## Journal Voucher

Voucher No.

Date:

No.	Head of Accounts	Account Code	Debit(BDT)	Credit(BDT)
Total:				
In words: Tk.				

Narration:.....  
 .....  
 .....

Prepared by

Checked by

Approved by

Signature:

Signature:

Signature:

Name:

Name:

Name:

Designation:

Designation:

Designation:






Annexure-X

## Trinamul Unnayan Sangstha

(An organization for Community Development)

Khagrachari Sadar, Khagrachari Hill District – 4400

Phone:880-371-61179,Fax:880-371-61398.

### Trial Balance

As of : -----

SL/#	Description	Head No.	Debit	Credit
01	Cash in Hand	HD-1		
02	Cash at Bank	HD-2		
03	Petty Cash	HD-3		
04	Advances	HD-4		
05	Prepaid Expenses	HD-5		
06	Vendor Advance	HD-6		
07	Misc. Receivable	HD-7		
08	Deposits	HD-8		
09	Accrued Income	HD-9		
10	NGO Fund (Loan )Account	HD-20		
11	CARE Fund (Cash in Transit)Account	HD-21		
12	Misc. Payable Account	HD-22		
13	Accrued Expenses	HD-23		
14	Tax& VAT	HD-24		
15	Misc. Income	HD-30		
16	Salary and Benefits	HD-40		
17	Honorarium	HD-41		
18	Office & Warehouse rent	HD-42		
19	Office Maint. Repairs &Cleaning Materials	HD-43		
20	Communication	HD-44		
21	Stationery &Supplies	HD-45		
22	Furniture, Fixture and Equipment	HD-46		
23	Vehicle Fuel, Oil, Repairs &Maintenance	HD-47		
24	Travel and Lodging	HD-48		
25	Training	HD-49		
26	Materials & Equipment	HD-50		
27	Construction &Maintenance	HD-51		
28	Evaluation	HD-52		
29	Audit	HD-53		
30	Others Administrative Cost	HD-54		
	Total	BDT:		

Prepared by:

Reviewed by:

Approved by:

Signature:

Signature:

Signature:

Name:

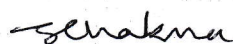
Name:

Name:

Designation:

Designation:

Designation:

Annexure-Y

## Trinamul Unnayan Sangstha

(An organization for Community Development)

Khagrachari Sadar, Khagrachari Hill District – 4400

Phone:880-371-61179,Fax:880-371-61398.

### Expenditure Statement

Sl#	Particulars	Head of a/c	Total approved budget amount	Actual Expenditure BDT			Deviation /Balance	% of total expenses
			BDT	Previous months	Current month	Total expd. up to date	BDT	
A	B	C	D	E	F	G=E+F	H=D+G	I=G/D* %
1	Salary	HD-40						
2	Honorarium	HD-41						
3	Office rent & warehouse rent	HD-42						
4	Office maintenance, repairs & Cleaning materials	HD-43						

Prepared by:  
Signature:  
Name:  
Designation:

Reviewed by:  
Signature:  
Name:  
Designation:

Approved by:  
Signature:  
Name:  
Designation:



—Zehabna

Annexure-Z

# Trinamul Unnayan Sangstha

(An organization for Community Development)

Khagrachari Sadar, Khagrachari Hill District – 4400

Phone:880-371-61179,Fax:880-371-61398.

## Material & Equipment Report(M&ER)

Name of the Organization: \_\_\_\_\_

Sl No	Item Description	Source	Qty	Unit Cost	Total	Remarks

Prepared by:

Reviewed by:

Approved by:

Signature:

Signature:

Signature:

Name:

Name:

Name:

Designation:

Designation:

Designation:





**Trinamul Unnayan Sangstha**

(An organization for Community Development)

Khagrachari Sadar, Khagrachari Hill District - 4400

Phone: 880-371-61179, Fax: 880-371-61398,

**Traveling Allowance**

Name: ..... Designation: ..... Date: .....

Name of Project: .....

Purpose of Travel: .....

Date	From	To	Mode of Transport	Amount (Tk.)	Remarks
<b>Total</b>					
<b>In words:</b>					

**Submitted by :**  
Signature & date:  
Name:

**Reviewed by :**  
Signature & date:  
Name:

**Approved by:**  
Signature & date:  
Name:




Annexure-

## Trinamul Unnayan Sangstha

(An organization for Community Development)

Khagrachari Sadar, Khagrachari Hill District – 4400

Phone:880-371-61179,Fax:880-371-61398,

### Daily Allowance

Name: .....Designation.....Date: .....

Name of Project: .....

Purpose of Travel: .....

Date	Description	Break down	Amount (Tk.)	Remarks
	Breakfast			
	Lunch			
	Dinner			
	Incidental expenses			
	Accommodation cost			
	Breakfast			
	Lunch			
	Dinner			
	Incidental expenses			
	Accommodation cost			
	Breakfast			
	Lunch			
	Dinner			
	Incidental expenses			
	Accommodation cost			
	Breakfast			
	Lunch			
	Dinner			
	Incidental expenses			
<b>Total:</b>			Accommodation cost	
<b>In words:</b>				

Submitted by  
Signature & date:  
Name:

Reviewed by  
Signature & date:  
Name:

Approved by:  
Signature & date:  
Name:

  
General Secretary  
Trinamul Unnayan Sangstha

  
Chairperson  
Trinamul Unnayan Sangstha