

Appendix 11a: List of Documents

The following documents must be prepared and attached to the accounting manual:

- Chart of Accounts (refer to Appendix 11c for samples);
- Accounting Procedures (refer to Appendix 11d for samples);
- List of all internal forms and vouchers used in the accounts system applied in the project;
- List of accounts reports – internal and external – produced by the accounts system applied in the project. The purpose of the reports shall be stated for each report;
- Job descriptions for accounting staff (refer to Appendix 11b for samples);
- List of the holders of the accounting manual;
- List of signatories;
- Brief computer manual, including hardware and software services.

References to the forms and other accounting forms must be made in the manual and in the procedures as appropriate.

Forms available as appendices to the General Conditions include:

- Disbursement request;
- Annual accounts form.