Appendix 12a: List of Documents

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

* Chart of Accounts (refer to Appendix 12c for samples);
* Accounting Procedures (refer to Appendix 12d 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 12b 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.