|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **ACCOUNTS OPERATION** | |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | Accounts Programme baseied by following table. | | |  |  |  |  |
|  | **ASSETS** | **LIABILITY** | **EQUITY** | **INCOME** | **EXPENCESS** |  |  |
|  | FIXED ASSETS | LONG TURM | CAPITAL | SALE | PRIMARY |  |  |
|  | CURRENT ASSETS | CURRENT |  | OTHER | EXPENDITURE |  |  |
|  | OTHER ASSETS |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **1** | **CREATE PURCHASE ORDERS** | |  |  |  |  |  |
|  | All Stocks entered to the system with reordered level. if any item less than re order level | | | | |  |  |
|  | System will auto created purchase order. | |  |  |  |  |  |
|  | Manual facility needed authorized persons to Collect & Approved it. | | | |  |  |  |
|  |  |  |  |  |  |  |  |
| **2** | **GOODS RECEVIED NOTES.** | |  |  |  |  |  |
|  | System needed Facility to entering manually all invoices to the system by following categories | | | | | |  |
| 1 | General Stores Stock |  |  |  |  |  |  |
| 2 | Derect Charge to Expenditure Accounts | |  |  |  |  |  |
| 3 | Internal Transfers |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **3** | **ISSUES /Intertanal orders.** | |  |  |  |  |  |
|  | All issues & internal transferd done with system created issue note through authorized person's | | | | | |  |
|  | approval. The issue note have needed a , | |  |  |  |  |  |
| 1 | Reason |  |  |  |  |  |  |
| 2 | Qty |  |  |  |  |  |  |
| 3 | Value |  |  |  |  |  |  |
| 4 | Have a facility to Expenditure Accounts / Other accounts | | | |  |  |  |
| 5 | Serial Number |  |  |  |  |  |  |
| 6 | Date |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **4** | **STOCKS** |  |  |  |  |  |  |
|  | System Stock divided to Follow Main Categories | | |  |  |  |  |
| 1 | Fertilizer |  |  |  |  |  |  |
| 2 | Firewood |  |  |  |  |  |  |
| 3 | Fuel /Diesel |  |  |  |  |  |  |
| 4 | Packing Materials |  |  |  |  |  |  |
| 5 | Tea Stock |  |  |  |  |  |  |
| 6 | General Stock |  |  |  |  |  |  |
|  | General Stock should divided two main categories & that two main categories divided to sub categories | | | | | | |
|  |  | General Stock | |  |  |  |  |
|  |  | Other Inventory | Machinery |  |  |  |  |
|  |  | Printing Stationary | Bearings |  |  |  |  |
|  |  | Ext… | Motors |  |  |  |  |
|  |  |  | Electrical |  |  |  |  |
|  |  |  | Ext…. |  |  |  |  |
|  | Entering stocks to the system by GRN s & Opening balances. Issues done by Approved Issue notes. | | | | | | |
|  | All item have a relevant code system & inquiry any time system balance & Value by E bin Card. | | | | | |  |
|  | System have facility to entering every month /or day counting physical qty s to system & can proceed | | | | | | |
|  | Stock Variance Report Qty & Value wise. | |  |  |  |  |  |
|  | Stores Stock Linked With Purchase Order System | | |  |  |  |  |
|  | Tea stock linked with Crop Book & Bought Leaf | | |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **5** | **Journal Entries** |  |  |  |  |  |  |
|  | All transactions needed to charge to relevant expenditure accounts with journal/transfer entry by system. | | | | | | |
|  | Bought Leaf /Check Roll /Sales & Final Payments all linked with accounts system & automatically updated | | | | | | |
|  | relevant account for all transactions. In every month end account’s div need checked all transactions & | | | | | | |
|  | after doing corrections or any adjustments transfer all data’s as a journal entries to month end accounts | | | | | | |
|  | by month end process. | |  |  |  |  |  |
|  | But manual Journal entering facility should required.. | | |  |  |  |  |
|  | All data needed day & Monthly Backup system. | | |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **6** | **Bank Reconciliation** | |  |  |  |  |  |
|  | In all credit transactions on bank needed to updated day by day with accounts system & needed system | | | | | | |
|  | report to automatically tally with realized cheques & balances to cross checked with bank statements. | | | | | | |
|  |  |  |  |  |  |  |  |
| **7** | **Reports Needed.** |  |  |  |  |  |  |
|  | Profit & Loss Report (Monthly/ To date/Yearly) | | |  |  |  |  |
|  | Trial Balance |  |  |  |  |  |  |
|  | Details of Expenditure Report. (Date/To date) | | |  |  |  |  |
|  | Machinery Maintained Expenditure updating Report. | | |  |  |  |  |
|  | Categorized Stock Variance / Valuation Reports. | | |  |  |  |  |
|  | All Ledger Accounts. |  |  |  |  |  |  |
|  | Cash Book/ Petty Cash Book/Bank Reconciliation. | | |  |  |  |  |
|  | Link with other Systems & needed all final Payments summery (Bough Leaf/ Check Roll/ Transport) | | | | | | |
|  | Cash Flow |  |  |  |  |  |  |
|  | All Payment |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |