

PROJECT IMPLEMENTATION MANUAL

ACCOUNTING CHECKLIST

Yes	No	N/A	Comments / Notes
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A. ACCOUNTING SYSTEM REQUIREMENTS (SEPARATE PROJECT ACCOUNTING)

A1	Have you set up an separate accounting system for the project?				
A2	Is the same accounting system shared by the beneficiary and all partners?				
A3	Is the accounting system working with double-entry bookkeeping?				
A4	Is the accounting system including specific identification of project revenue?				
A5	Is the accounting system including specific identification of interest accruing on funds paid by EC?				
A6	Are all transactions traceable to general accounting of Beneficiary and partners?				
A7	Are all transactions traceable to bank account or credit card?				
A8	Are all transactions traceable to the relevant supporting documents?				
A9	Is the accounting system kept in national currency?				
A10	Is the accounting system including the necessary information for the report?				
A11	Are the adequate mechanisms in place to ensure that the project accounting system will be accessible until 7 years after the payment of the balance from JMA to beneficiary?				
A12	Are the adequate mechanisms in place to ensure that the general accounting system from Beneficiary and partners will be accessible until 7 years after the payment of the balance from JMA to beneficiary?				

Note : This questionnaire is only a help tool. There is no guarantee that it is all inclusive.

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Yes	No	N/A	Comments / Notes
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B. ACCOUNTING SYSTEM REQUIREMENTS (NO SEPARATE PROJECT ACCOUNTING)

B1	Have you set up a specific budgetary accounting sub-system in your general accounting for the project?				
B2	Is the system ensuring that all revenue and expenditure of the project is adequately recorded?				
B3	Have you checked the adequacy of systems set up by your partners?				
B4	Have you got a specific sub-system created for non-full time staff costs?				
B5	have you got a specific sub-system created to ensure enough information for the financial reporting?				
B6	Are all transactions traceable to the relevant supporting documents?				
B7	Are the adequate mechanisms in place to ensure that accounting systems (both general and budgetary) will be accessible until 7 years after the payment of the balance from JMA to beneficiary?				

Prepared by : Name, Position, Signature, Date

Approved by : Name, Position, Signature, Date