

RESEARCH FOR THE MANAGEMENT
OF THE FISHERIES ON LAKE
TANGANYIKA

GCP/RAF/271/FIN-FM/05 (En)

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LTR FINANCIAL MANAGEMENT

by

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The conclusions and recommendations given in this and other reports in the Research for the Management of the Fisheries on Lake Tanganyika Project series are those considered appropriate at the time of preparation. They may be modified in the light of further knowledge gained at subsequent stages of the Project. The designations employed and the presentation of material in this publication do not imply the expression of any opinion on the part of FAO or FINNIDA concerning the legal status of any country, territory, city or area, or concerning the determination of its frontiers or boundaries.

PREFACE

The Research for the Management of the Fisheries on Lake Tanganyika project (Lake Tanganyika Research) became fully operational in January 1992. It is executed by the Food and Agriculture Organization of the United Nations (FAO) and funded by the Finnish International Development Agency (FINNIDA) and the Arab Gulf Programme for United Nations Development Organizations (AGFUND).

This project aims at the determination of the biological basis for fish production on Lake Tanganyika, in order to permit the formulation of a coherent lake-wide fisheries management policy for the four riparian States (Burundi, Tanzania, Zaïre and Zambia).

Particular attention will be also given to the reinforcement of the skills and physical facilities of the fisheries research units in all four beneficiary countries as well as to the buildup of effective coordination mechanisms to ensure full collaboration between the Governments concerned.

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GCP/RAF/271/FIN PUBLICATIONS

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Series of **technical documents (GCP/RAF/271/FIN-TD)** related to meetings, missions and research organized by the project.

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For both series, reference is further made to the document number (**01**), and the language in which the document is issued: English (**En**) and/or French (**Fr**).

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1. BACKGROUND

The project started in January 1992 and soon encountered problems in the reporting of expenditures due to the complexity of the project covering four countries funded by two donors (FINNIDA and AGFUND) and is operating four different Imprest in three countries.

To overcome the foregoing a mission was undertaken in October 1992 to train local administrative staff, in setting up appropriate administrative procedures and resolving problems related to Imprest account management.

Three problems became evident:

1.1 Reporting to Rome

The use of ADM 108 for Imprest Returns is not adequate for projects like LTR. The existence of 2 or 3 AAs makes the ADM 108 too large and difficult to read. Detection of incorrect entries is time consuming and often needs the intervention of the Project Coordinator or other senior project staff. In some cases Imprest Returns are sent to Rome with mistakes that start a chain reaction that may take over a year before is resolved.

1.2 Relating of expenditures of Allotment Advices

The time between the actual date of expenditure and the recording on to the transaction listing and financial statement varies from 3 to 6 months.

It is therefore essential that a system be established to monitor the expenditures so that a timely request for modification of authorization can be sent to FIO.

1.3 Monitoring of expenditure in relation to project activities

This item emerged as one of the main concern of project administration. Regional projects receive instructions from the Governing Bodies on how to allocate resources to the various activities or sub-projects. A related issue is that the project needs to keep careful control of expenditures of the two sub-offices, the project vessels, vehicles, training centres, meetings and expenditures by a country.

To resolve these difficulties the consultant set up a computerized system for reporting and monitoring of project expenditures using LOTUS spreadsheet.

It has subsequently become evident that such a system needs experienced staff that are always available on the project.

After a careful analysis of the problems and needs of the project, the consultant decided to formulate an integrated Imprest management system which can be operated at two levels; one level for inputting and reporting, the second reserved for financial and economic analysis by more senior staff.

2. MATERIAL USED

DBASE III+
LOTUS 123 R3.1

The consultant requested a programmer, Mr. M. Perrotta, to write a programme in DBASE. We worked in close collaboration for several months. In the meantime, three worksheets were developed in LOTUS i.e.: one to monitor expenditures versus Allotment Advice, one versus project activities and one for the reconciliation of Petty cash accounts.

3 INSTALLATION OF DATA EASE PROGRAMME

(1) Check if Config.sys contains at least

FILES = 30

BUFFER = 20

if not edit Config.sys to conform with above

(2) On command prompt C-> type **MD DB32**

(3) Insert diskette in drive A: then type **A:**

(4) Type **copy *.* c:\db32**

3.1 Start up of the programme

(1) On command prompt C-> type **CD DB32** then type **D**

(The above programme can be automatized by inserting a batch program).

(2) The screen will display the DBIII+ licence agreement. After few seconds or after pressing ENTER the Main Programme menu will be displayed (see FIG.1)

FIG. 1

I M P R E S T H O L D E R		D R . G . H A N E K L T R	
IMPREST ACCOUNT MANAGEMENT		Imprest : C:\IMP\BURL1\APR93	
<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px; text-align: center;">RECORDS</div> <div style="border: 1px solid black; padding: 10px; min-height: 100px;"><ul style="list-style-type: none">A. InputB. PrintC. View</div>	<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px; text-align: center;">UTILITIES</div> <div style="border: 1px solid black; padding: 10px; min-height: 100px;"><ul style="list-style-type: none">D. Select Imp/MonthE. Select DefaultsF. Select PrinterG. Create Imp/Month</div>		
<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px; text-align: center;">SUMMARY</div> <div style="border: 1px solid black; padding: 10px; min-height: 100px;"><ul style="list-style-type: none">H. Calc. RecapitulationI. View RecapitulationL. Print RecapitulationM. Control TableN. Recapit. Imp/Month</div>	<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px; text-align: center;">OTHER</div> <div style="border: 1px solid black; padding: 10px; min-height: 100px;"><ul style="list-style-type: none">O. Preview ExportP. Export to LOTUSQ. ReindexR. Clear Totals Pcm/ActS. DOS command</div>		
SELECT OPTION (A-P, or Z to exit):			

4. INSTALLATION OF SPREADSHEET

Three WK3 files have been developed to:

- 1) control petty cash account;
- 2) monitor expenditures versus Allotment Advices; and
- 3) monitor expenditures versus project activities.

5. CREATING OF MONTHLY IMPREST ACCOUNT RETURNS

Select H

Screen display (see FIG.2).

It is advisable to create the monthly Imprest account returns needed for the complete year assigning the following path:

C: \IMP93\XXXXX\YYY

where **XXXXX** stands for Finsys bank account code and **YYY** for month selected.

Example **C: \IMP93\BOALL\JAN**

After your selection type **Y** to start the operation for the creation of Imprest/month.

Repeat from "**Select G**" as many times as needed i.e 12 times for each Imprest account. If you indicate a directory that already exists, an error message (see FIG.3 = FIG.2) will be displayed.

Please doublecheck! !!!

Num

===== CREATION NEW DIRECTORY / MONTH =====

NEW DIRECTORY/MONTH: \ \ \

ATTENTION ! ! !

IF YOU CREATE AN ALREADY EXISTENT DIRECTORY/MONTH

YOU DESTROY DATA

BE CAREFUL TO THE AREA NAME ! ! !

Are you sure (Y,N) ?

6. ROUTINE OPERATIONS

Selection of Imprest account/month.

Select E

screen display (see FIG.4)

Insert the correct path for the selected Imprest account/month and type Y to save the current work session.

If you select a non existent Imprest account/month an error message will be displayed (see FIG.5).

FIG. 4

Num

===== IMPREST ACCOUNT MANAGEMENT =====

Direct/Month :C:\IMP\BURL1\MAR93

Drive: C:\DB32

Save (Y/N) ?

FIG. 5

===== IMPREST ACCOUNT MANAGEMENT =====

Direct/Month :C:\IMN\BURL1\APR93

Drive C:\DB32

WRONG DIRECTORY/MONTH SELECTED

Save (Y/N)? **Y**

7. INSERTING DEFAULTS OF IMPREST ACCOUNT/MONTH

Select F

screen display (see FIG.6).

Please fill the following:

OPENING BALANCE	= Total bank account and cash on hand
BANK	= Closing bank account previous month
CASH	= Closing cash account previous month
PCM1	= A/A number defaulted in input record
PCM2	= Additional A/A defaulted
RATE OF EXCHANGE	= UN rate of exchange

FIG. 6

===== OPENING BALANCE AND PCMs DEFAULT =====

Opening balance:		Bank :
		Cash :
PCM 1 :	PCM 2 :	Rate of exchange:
1.00		

Save (Y/N)

8. SETTING UP OF PRINTER DEFAULTS

Select G

screen display (see FIG.7).

Indicate if you want condensed or normal print and number of lines on the paper you are using.

===== PRINTING SETTINGS =====

Print type (C/N) ? : C Lines : 60

C=Compressed / N=Normal

Save (Y/N)

9. INPUT OPERATIONS

Select A

The programme uses an input data record as in FIG.8

FIG. 8

—— INPUT RECORD ——

==>C:\IMP\BURL1\APR93

DV n°:		Date :		Cash/Bank:		Amount :	
CH no:		Description :					
Payee :		Type:					
Pcm	Line	Amount	Pcm	Line	Amount	Activ.	Amount
Total			Total				
AUT.:			Amount			CASH	
LRI :			Amount			BANK	
SUB :			Amount				

10. STEP BY STEP EXPLANATION OF INPUT RECORD

(1) DV no

Insert number listed on the disbursement voucher or receipt voucher.

If the number is not in the data base a message on the lower right hand corner will display **"NEW RECORD"**; otherwise the display will be: **"EDIT EXISTING RECORD"**

(2) Date

Enter or edit date as shown on your disbursement Voucher.

N.B. DATE SHOULD BE IN THE AMERICAN FORMAT I.E. MONTH/DAY/YEAR

If you enter an invalid date an error message will be displayed: **Please type the date again.**

(3) Cash or Bank

Enter or edit **"C"** or **"B"** as appropriate and Cash or Bank will be displayed.

NOTE: This field is compulsory; If there is no cash or bank movement, just type **"C"** or **"B"** and show **0** in the **"AMOUNT"** field.

(4) Amount

Enter or edit as appropriate.

NOTE: Expenditures are to be entered as positive value, receipts as negative value; 0 value is accepted.

(5) Check number

Enter or edit as appropriate.

NOTE: Only numbers are accepted.

(6) Description

Enter or edit as appropriate.

(7) Payee

Enter or edit Payee name.

(8) Type

The following selections are accepted:

B = BANK	A = AUTHORIZATION
C = CASH	L = LRI
R = REPLENISHMENT	P = PCM NUMBER AND LINE (A/A)
	S = SUBACCOUNT

The options listed on the left side are reserved to interaccount transactions of bank and cash (replenishment of petty cash and deposit of petty cash in excess of US\$ 500 to the bank) and the replenishments of Imprest Account from Rome or reimbursements of excess replenishments to Rome.

NOTE: The above (left) options drive the programme to the correct field. Please fill the amount field only and do not try to insert other fields.

B = BANK Drives the programme to BANK Amount field on the lower right hand corner of the record. Should be used in conjunction with "CASH" in the field 3.

C = CASH Drives the programme to CASH Amount field on the lower right hand corner of the record. Should be used in conjunction with "BANK" in the field 3.

VERY IMPORTANT The above options should give a zero balance transaction. In other words, the amount at **4)** should have opposite sign to the one for the Bank or Cash amount on the lower right hand corner.

R = REPLENISHMENT The programme accepts the entry without any other field except AMOUNT. Remember to show negative value if a replenishment is received.

The options listed on the right handside are only indicative. In fact, an input record could be developed through a combination of different options.

The selection helps because it drives the programme directly to the field related to the selected option.

A = AUTHORIZATION The cursor moves to the AUTHORIZATION field where type and number are to be entered or edited. Any expenditure not covered by A/A or Auth. No. should be entered as UNCOMMITTED providing code and Object of Expenditure e.g. UNC 21.211.168000.170 . In the next field "**amount**" enter or edit the figure as appropriate.

L = LRI The cursor moves to the LRI field.
Enter or edit LRI reference number (DV No.). Enter or edit the figure in the next field.

P = PRECOMMITMENT (A/A) The cursor moves to the first field of the first PCM. The programme proposes the PCM number inserted on the default settings. If it is accepted, move to the line number field and type the number. If not, type over the PCM number and continue as above. Up to four lines on the first PCM column can be selected. When you finish with the first PCM you move to the second PCM if needed and repeat the same operation.

IMPORTANT: After finishing with the PCM you can move the cursor to the third column i.e. ACTIVITY in which you can type a number that correspond to a project activity or sub-project. This topic will be treated in chapter dealing with export and manipulation of data for the project financial and economic analysis.

S = SUBACCOUNT The cursor moves to SUBACCOUNT field.
Enter or edit subaccountname.
Enter or edit figure in the next field.

VERY IMPORTANT The option A, L, P, S can be entered in different combinations if the total amount charged to various options/lines is equal to field (4) **AMOUNT** charged to activities are free and not verified by the programme.

After the input the record is completed press ESC. The input record will display list of commands (see FIG.9). Type S to accept the input record. If the input record contains no

logical or arithmetic errors the programme proposes an additional input record; if not it displays an error message: **Please adjust**. When you finish your session type a number in the DV No field in the last input record proposed and press ESC. Type E on the Command Menu. The programme will show the main menu.

FIG. 9

NumCaps

—— INPUT RECORD ——

==>C:\IMP\BURL1\APR93

DV n°: AAAAAA		Date : / /		Cash/Bank: BANK		Amount 100.00	
CH no:		Description :					
Payee :		Type: PCM					
Pcm	Line	Amount	Pcm	Line	Amount	Activ.	Amount
Total			Total				
AUT.:			Amount			CASH	
LRI :			Amount			BANK	
SUB :			Amount				
S-Save I-Insert D-Delete E-End						WRONG ENTRY !	

11. PRINTING ADM 108

Select B

A list of transactions will be printed providing details needed in Rome for reporting and audit purposes. A sample is hereby attached (see Sample Report 1).

TRANSACTIONS LISTING

Area :C:\IMP\BURLI\MAY93 pag. 1

DV	DATE	DESCRIPTION	BANK	CASH	AUTH. NO	AMOUNT	ACTIVITY	NOTE
165/93	01/05/93	TEMP ASSISTANT	2871.00		PCW34653/	1	2871.00	
166/93	01/05/93	GARAGE RENT	120.00		PCW34653/	6	120.00	
167/93	01/05/93	BANNER	390.00		PCW34653/	10	390.00	
R57377	01/05/93	REVERSAL LRI		120.00	11	120.00		
168/93	01/05/93	OFFICE FURNITURE	4255.00		PCW34653/	5	4255.00	
169/93	02/05/93	REPLENISHMENT PETTY CASH	500.00	-500.00				

12. CONCISE PRINTING OR VIEWING OF TRANSACTIONS

Select C

Screen display (see FIG.10) You can print or view cash or bank transactions for a selected period of time. You can also print or view transactions for bank and cash for a selected period of time. A sample is attached (see Sample Report 2).

===== VIEW RECORDS =====

=> T=Totals / B=Bank / C=Cash / E=Exit

From date : / / To date : / /

Print (Y/N) ?

SUMMARY SHEET IMP/ACC. : C:\IMP\BURL1\MAY93 pag. 1

DESCRIPTION	AMOUNT	NOTE
BANK	8136.00	
CASH	-380.00	
EXPENDITURES	7756.00	
LRI/11	120.00	
PCM/34653 1	2871.00	
PCM/34653 5	4255.00	
PCM/34653 6	120.00	
PCM/34653 10	390.00	

13. SCROLLING INPUT RECORDS

Select D

screen display (see FIG.12).
You can view cash, bank or cash and bank records for a selected period of time.

FIG. 12

===== LIST BANK TRANSACTIONS =====					
Rec.	Dv	Date	Where	Amount	Description
1 165/93	01/05/93	B	2871.00		TEMP ASSISTANT
2 166/93	01/05/93	B	120.00		GARAGE RENT
3 167/93	01/05/93	B	390.00		BANNER
5 168/93	01/05/93	B	4255.00		OFFICE FURNITURE
6 169/93	02/05/93	B	500.00		REPLENISHMENT PETTY CASH

14. CALCULATION

Select H

This step is needed when the programme is requested to produce summary tables. Make sure you select **H** after entry in the input record on the current Imprest month to obtain updated reports. Modifications to previous Imprest months are not allowed.

15. PRINTING OR VIEWING SUMMARY REPORT

Select I to view
Select L to print

The output is the same.

The programme will provide a list totals of BANK and CASH transactions, PCM lines, LRIs, SUBACCOUNTS and a list of all REPLENISHMENTS and AUTHORIZATION numbers with relevant amounts.

16. PRINTING A CONTROL TABLE

Select H

The programme will provide a table showing opening balances, Replenishments and closing balances performing cross checking calculations.
(see Sample Report 3).

C O N T R O L T A B L E => C:\IMP\BURL1\MAY93			
BANK	8228.00		
CASH ON HAND	2192.00		
OPENING BALANCE		10420.00	
REPLENISHMENTS		0.00	
EXPENDITURES		7756.00	
CLOSING BANK	92.00		
CLOSING CASH	2572.00		
CLOSING BALANCE	2664.00	2664.00	

17. MONITORING OF A/As AND ACTIVITIES

Select N

screen display (as in FIG.11).
Select A for ACTIVITIES and P for A/A.
The programme will provide a list of all charges to
PCMs/lines and ACTIVITIES codes in US\$ giving details of
Imprest accounts that originated the charges. You can view or
print the report (see Sample Report 4).

===== RECAPITULATION ALL IMP/MONTHS =====

Type : P	A=Activity / P=Pcm / E=Exit
Print (Y/N) ?	Y

RECAPITULATION ALL PCMS				
Pcm/line		Imp/Month		Amount
1	PCM/34653	1	C:\IMP\BURL1\JAN93	3399.31
12	PCM/34653	1	C:\IMP\BURL1\FEB93	4732.17
23	PCM/34653	1	C:\IMP\MPULU\JAN93	59.78
28	PCM/34653	1	C:\IMP\MPULU\FEB93	115.51
34	PCM/34653	1	C:\IMP\KIGO\MAR93	135.98
42	PCM/34653	1	C:\IMP\BURL1\MAR93	1741.10
53	PCM/34653	1	C:\IMP\BURL1\APR93	6433.90
64	PCM/34653	1	C:\IMP\KIGO\APR93	329.27
70	PCM/34653	1	C:\IMP\MPULU\APR93	173.15
74	PCM/34653	1	C:\IMP\MPULU\MAR93	325.74
2	PCM/34653	2	C:\IMP\BURL1\JAN93	2021.74
13	PCM/34653	2	C:\IMP\BURL1\FEB93	1826.09
43	PCM/34653	2	C:\IMP\BURL1\MAR93	2021.74
54	PCM/34653	2	C:\IMP\BURL1\APR93	1898.73
3	PCM/34653	3	C:\IMP\BURL1\JAN93	3769.57
14	PCM/34653	3	C:\IMP\BURL1\FEB93	605.94
44	PCM/34653	3	C:\IMP\BURL1\MAR93	304.35
55	PCM/34653	3	C:\IMP\BURL1\APR93	2637.89
4	PCM/34653	4	C:\IMP\BURL1\JAN93	500.00
45	PCM/34653	4	C:\IMP\BURL1\MAR93	500.00
56	PCM/34653	4	C:\IMP\BURL1\APR93	500.00
5	PCM/34653	5	C:\IMP\BURL1\JAN93	2759.61
15	PCM/34653	5	C:\IMP\BURL1\FEB93	1030.30
21	PCM/34653	5	C:\IMP\BURL1\FEB93	1280.00
24	PCM/34653	5	C:\IMP\MPULU\JAN93	184.62
29	PCM/34653	5	C:\IMP\MPULU\FEB93	29.92
35	PCM/34653	5	C:\IMP\KIGO\MAR93	471.21
46	PCM/34653	5	C:\IMP\BURL1\MAR93	784.28
57	PCM/34653	5	C:\IMP\BURL1\APR93	1221.43
65	PCM/34653	5	C:\IMP\KIGO\APR93	316.46
71	PCM/34653	5	C:\IMP\MPULU\APR93	182.95
75	PCM/34653	5	C:\IMP\MPULU\MAR93	159.38
6	PCM/34653	6	C:\IMP\BURL1\JAN93	267.00
16	PCM/34653	6	C:\IMP\BURL1\FEB93	1742.63
36	PCM/34653	6	C:\IMP\KIGO\MAR93	96.77
47	PCM/34653	6	C:\IMP\BURL1\MAR93	1301.51
58	PCM/34653	6	C:\IMP\BURL1\APR93	1370.73
66	PCM/34653	6	C:\IMP\KIGO\APR93	797.26
7	PCM/34653	7	C:\IMP\BURL1\JAN93	874.05
17	PCM/34653	7	C:\IMP\BURL1\FEB93	135.38
25	PCM/34653	7	C:\IMP\MPULU\JAN93	17.39
30	PCM/34653	7	C:\IMP\MPULU\FEB93	11.03
37	PCM/34653	7	C:\IMP\KIGO\MAR93	181.92
48	PCM/34653	7	C:\IMP\BURL1\MAR93	573.02
59	PCM/34653	7	C:\IMP\BURL1\APR93	247.22
67	PCM/34653	7	C:\IMP\KIGO\APR93	2.48
76	PCM/34653	7	C:\IMP\MPULU\MAR93	2.97
8	PCM/34653	8	C:\IMP\BURL1\JAN93	2808.98
18	PCM/34653	8	C:\IMP\BURL1\FEB93	663.03
26	PCM/34653	8	C:\IMP\MPULU\JAN93	86.47
31	PCM/34653	8	C:\IMP\MPULU\FEB93	185.74
38	PCM/34653	8	C:\IMP\KIGO\MAR93	73.47
49	PCM/34653	8	C:\IMP\BURL1\MAR93	1308.05
60	PCM/34653	8	C:\IMP\BURL1\APR93	973.24
68	PCM/34653	8	C:\IMP\KIGO\APR93	90.23
72	PCM/34653	8	C:\IMP\MPULU\APR93	312.04
77	PCM/34653	8	C:\IMP\MPULU\MAR93	533.05
9	PCM/34653	9	C:\IMP\BURL1\JAN93	302.88
19	PCM/34653	9	C:\IMP\BURL1\FEB93	5965.14
50	PCM/34653	9	C:\IMP\BURL1\MAR93	4565.76
61	PCM/34653	9	C:\IMP\BURL1\APR93	581.33

18. EXPORTING DATA FOR FINANCIAL MONITORING AND CONTROL

Select P

The programme will write the totals charged against each line of each PCM to a WKS (a file that can be read by Lotus) file and totals of each code number (up to 999 numbers) to another WKS file.

19. PREVIEWING EXPORTED DATA

Select 0

screen display (see FIG.13).
After your selection (A or P) the programme will list all charges from all Imprest accounts/months for the current year (in US\$) (see Sample Report 5).

===== CONTROL PCMS and ACTIVITIES =====

Type : A=Activity / P=Pcm / E=Exit
Print (Y/N) ?

CONTROL PCMS			
Pcm/line		Amount	
1	PCM/34653	1	17526.34
2	PCM/34653	2	7768.30
3	PCM/34653	3	7317.75
4	PCM/34653	4	1500.00
5	PCM/34653	5	8459.51
6	PCM/34653	6	5575.90
7	PCM/34653	7	2046.19
S	PCM/34653	8	7165.92
9	PCM/34653	9	11415.11
10	PCM/34653	10	6521.74
11	PCM/34653	11	2967.51
12	PCM/34653	13	1432.55
13	PCM/34653	14	-500.00

20. PROCEEDING TO DOS COMMANDS

Select S

Screen display (as in FIG.14).

Type your selection (usually LOTUS to work with the exported data). The programme will execute the commands.

===== EXIT TO DOS =====

COMMAND :

- COPYTODISK - RESTOREFROMDISK
- COPYEXPORT

21. TO EXIT PROGRAMME

Select Z

The programme will display Dbase prompt (.) to work on Dbase to produce reports at user's choice. Type QUIT to operating system prompt.

22. CREATING REPORTS

- 1) Make sure that the Imprest account which you want to work on is the current on Imprest Account Management main menu.
- 2) Select Z.
- 3) At the Dbase prompt (.) type: **USE SCHEDE**
- 4) At the Dbase prompt (.) type:
LIST OF FIELD1, FIELD2, FIELDn

(where FIELD is any field in SCHEDE.DBF file)

IMPORTANT Do not list too many fields (maximum 80 characters) at one time so you can have all fields in the same line in the screen (more legible!!).

- 5) Type USE
 - 6) Type QUIT
- The programme returns to operating system prompt.

23. PRINTING REPORTS

After having prepared the printer;
Repeat the steps listed above up to 3)
4) at the Dbase prompt (.) type:
LIST OFF FIELD1, FIELD2, FIELDn TO PRINT

The amount of characters that can be printed in the same line depends on the paper width and the possibility to set printer on condensed mode (from 80 to 192) perform the steps **5)** and **6)** as above.

24. CONTROL OF PETTY CASH ACTIVITIES

The spreadsheet PETTYCASH.WK3 header shows the project symbol, the project code, the rate of exchange and the name of Imprest holder.

The first column is for the date; the second column for the description, the third for the amount. There are three columns for three different PCMs, one for LRI and one for other authorized expenditures. (When authorized expenditures are covered by a Finsys commitment the relevant ID should be inserted, otherwise UNC + Code number should be inserted). At the end of a period a print-out of the spreadsheet should be produced. The spreadsheet gives automatically the totals of the lines of PCMs quoted so that they can be entered in an input record in Dbase.

25. MONITORING OF THE EXPENDITURES VERSUS ALLOTMENT ADVICES

The spreadsheet PCM.WK3 reads on-line the file generated by the EXPORT programme by Dbase and up-dates the expenditures against the correct Allotment Advice. The spreadsheet should be customized at the beginning of the year and the lines and amount allotted revised after receiving amended Allotment Advices from Rome (see Sample Report 6).

PCMR		AMTR
PCM/34653	1	17024
PCM/34653	2	7768
PCM/34653	3	7318
PCM/34653	4	1500
PCM/34653	5	7960
PCM/34653	6	4779
PCM/34653	7	2044
PCM/34653	8	6764
PCM/34653	9	11415
PCM/34653	10	6522
PCM/34653	11	2412
PCM/34653	13	1339
PCM/34653	14	-500

PROJECT EXPENDITURES GCP/RAF/271/FIN								
	ALLOTMENT	IMP. EXP.	ROME	MPULUNGU	KIGOMA	FPO & PR	TOTAL	BAL. AVAIL.
LINE 1 TEMPORARY ASSISTANCE	20 000	17 024	0	1 000	1 000	0	19 024	976
LINE 2 TECH ADVRS SSN	13 000	7 768	0	0	0	0	7 768	5 232
LINE 3 TECH ADVRS CONTCTD	6 000	7 318	0	0	0	0	7 318	(1 318)
LINE 4 RENTAL OF PREMISES	3 000	1 500	0	0	0	0	1 500	1 500
LINE 5 VEHICLES O & M	5 000	7 960	0	2 000	2 000	0	11 960	(6 960)
LINE 6 EQUIPMENT O & M	5 000	4 779	0	1 000	1 000	1 245	8 024	(3 024)
LINE 7 OTHER COMMUNICATIONS	2 000	2 044	0	1 000	1 000	0	4 044	(2 044)
LINE 8 OTHER FIELD SUPPLIES	10 000	6 764	0	1 500	1 000	5 418	14 682	(4 682)
LINE 9 SHIPS PUR CONT	10 000	11 415	0	0	0	0	11 415	(1 415)
LINE 10 OTH NEXPEND EQ CONT	90 000	6 522	0	0	0	8 170	14 692	75 308
LINE 11 PREMISES IMPROVMENTS	30 000	2 412	0	20 000	0	0	22 412	7 588
LINE 12 IN-SERVICE TRAINING	20 000	0	0	0	0	0	0	20 000
LINE 13 MISCELLANEOUS	6 000	1 339	0	1 000	1 000	0	3 339	2 661
LINE 14 DUTY TRAVEL OTH COSTS	1 000	(500)	0	0	0	0	(500)	1 500
LINE 15 CLAIMS FOR SECURITY E.C.	3 000	0	0	0	0	0	0	3 000
LINE 16 CLAIMS FOR SECURITY G.H	3 000	0	0	0	0	0	0	3 000
LINE 17 HOSPITALITY	500	0	0	0	0	0	0	500
LINE 18	0	0	0	0	0	0	0	0
LINE 19	0	0	0	0	0	0	0	0
LINE 20	0	0	0	0	0	0	0	0

26. MONITORING OF EXPENDITURES VERSUS ACTIVITIES

This file Activities.WK3 is composed by multiple spreadsheet. It can manipulate up to 999 codes for different activities or sub-projects.

It is responsibility of Project Staff to identify areas within their sub-programmes and input the Allotment assigned to each sub-programme (see Sample Report 7).

TEST SHEET

1 Rice– Fish Trial (RIF/ZAM)

	ALLOTMENT	EXPENDITURE	TOTAL EXPENDITURE	BALANCE AVAILABLE
10 Programme Director	4500	0	0	4500
11 Professional Staff	13000	0	0	13000
12 Administrative Support Staff	4000	0	0	4000
13 Travel	8000	3584	3584	4416
14 Operating Expenses	10000	1365	1365	8635
15 Supplies and Material	4000	341	341	3659
16 Equipment	5000	128	128	4872
17 Training	3000	1706	1706	1294
18 Contractual Services	0	0	0	0
19 Miscellaneous	500	0	0	500
Total	52000	7125	7125	44875
Adj. Travel Cost		896	896	
Project Support Cost		1043	1043	
Grand Total		9063	9063	42937