# Measures for Internal Control

**Allocation of Accounting Duties**

1. The duties of calculating, checking and recording sums due to or from the school shall be separated as completely as possible from the duties of collecting or disbursing those sums in order to reduce the risk of intentional manipulation or error.
* Who are the responsible persons for the following duties in your school?

|  |  |
| --- | --- |
|  | Position of responsible person |
| Calculating sums due to or from the school |  |
| Checking sums due to or from the school |  |
| Recording sums due to or from the school |  |
| Collecting or disbursing sums due to or from the school  |  |

1. The checking and reconciliation of any bank account and cash balances relating to all funds shall be carried out by employees who are not themselves involved in the day to day administration of those accounts.
* Who are the responsible persons for the following duties in your school?

|  |  |
| --- | --- |
|  | Position of responsible person |
| Involving in day to day administration of any bank account and cash balances relating to all funds |  |
| Checking and reconciliation of any bank account and cash balances relating to all funds |  |

1. The school supervisor or school head should handle the inward mail from the bank personally, e.g. bank statements received from the bank should be opened by the school supervisor or school head. The bank statements should then be examined and initialled before being passed to the staff who is responsible for preparing bank reconciliation statements.
* Who is the responsible person for the following duties in your school?

|  |  |
| --- | --- |
|  | Position of responsible person |
| Open, exanimate and initial the inward mail from the bank, e.g. bank statements received from the bank.  |  |

1. The school head should review the cash books and bank reconciliation statement prepared monthly by the school clerk. The school head should also investigate any unusual items and cheques which have been outstanding for over one month. The school head should initial and date the cash books and bank reconciliation statement after checking.
* Who are the responsible persons for the following duties in your school?

|  |  |
| --- | --- |
|  | Position of responsible person |
| Prepare the cash books and bank reconciliation statements |  |
| Review, initial and date the cash books and bank reconciliation statements |  |