

PRCF Operational Guidelines

SUBJECT: RECEIPTS FOR SERVICES OR PURCHASES

All receipts for payment of funds from the PRCF to another party must include the following information before they can be accepted, reimbursed, and processed.

Receipts must:

1. Be provided in a receipt format (merchant receipt or book of receipts or PRCF format) and be legible
2. Have the correct date of purchase (legible)
3. Have the location where the expenditure was made (legible)
4. Provide the name/stamp of the store, or name (legible) and KTP of person signing the receipt
5. Show the name of the person making the purchase or payment (legible)
6. Provide the correct figure of the expenditure in numbers and in letters (legible)
7. Give a detailed description of expenditure for which the receipt is made (legible)
8. Receipts must be from the company or person providing the services or materials and not from the person receiving funds from the PRCF.
9. On exceptional cases, only for receipts below USD 5.00, the stamp can be omitted.

Example:

If the Administrative Assistant gives IDR 300,000 to the Program Officer to purchase fertilizers and pay for transportation, the PRCF only needs a receipt from the store where the fertilizers were purchased IDR 250,000 and from the transportation company IDR 25,000 + IDR 25,000. In both cases the receipts will be provided by the store or company to the Program Officer and, in turn, provided to the Administrative Assistant. The Administrative Assistant should get, however, a receipt from the Program Officer for funds given to him in advance for purchase of materials. Advance receipts can be discarded after original receipts (fertilizer and transportation) are provided.

10. Once receipts are accepted, they must be:

- 9a. Glued individually into a PRCF Receipt Form providing Date, Activity Code, Cost Group, Account No, Amount of Local Cost, Exchange Rate, Amount in USD, and Detailed Explanation of the receipt (if additional space is needed, the back of the PRCF Receipt Form must be used).
- 9b. Recorded individually into the Petty Cash Sheet, in date order, for further accounting
- 9c. Recorded into the corresponding Operational Budget Sheet

11. Employees **receiving approved advances** to pay for services or purchase of material are solely responsible to provide adequate receipt documentation to the person providing the advance. Any receipt discrepancies will be deducted from the employee receiving the advance.

12. Employees **providing approved advances** for payment of services or purchase of materials are solely responsible to ensure that all receipts reimbursed meet PRC Foundation requirements. Any receipt discrepancies will be deducted from the employee providing the advance.

Note: Receipts not complying with the above will be taken off from the salary or perdiems of the responsible personnel (points 10 and 11 above).

Last revised, 01 October 2000