

# **VOLUME 3**

$\square$	GL	IDE FOR USERS OF TRAINING MATERIALS
	TF	AINING MODULES
		GENERAL -
		ORGANISATIONAL
		Basic knowledge / skills
		Processes/procedures
		Equipment/materlals
		TECHNICAL
		Basic knowledge/skills
		Processes/procedures
•		withdrawal
		treatment
	[	distribution
		consumption
		Equipment/materials
$\Box$	Т	APE / SLIDE PROGRAMMES

LIBRARY INTERNATIONAL REFERENCE CENTRE FOR COMMUNITY WATER SUPPLY AND SANETATION (IRC)

MDP PRODUCTION TEAM -

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DIRECTORATE OF WATER SUPPLY DIRECTORATE GENERAL CIPTA KARYA DEPARTMENT OF PUBLIC WORKS GOVERNMENT OF INDONESIA DIRECTORATE GENERAL FOR INTERNATIONAL COOPERATION MINISTRY OF FOREIGN AFFAIRS GOVERNMENT OF THE NETHERLANDS

MDP PRODUCTION TEAM

TRAINING MATERIALS FOR WATER ENTERPRISES

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VOLUME 3 TRAINING MODULES ORGANIZATIONAL (processes/procedures; equipment/materials)

DHV CONSULTING ENGINEERS IWACO B.V. T.G. INTERNATIONAL

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JAKARTA APRIL 1985

This volume is part of the Final Report of the MDP Production Team which produced Training Materials for Water Enterprises as part of a project under the bilateral cooperation programme between the Government of the Republic of Indonesia and the Government of the Kingdom of the Netherlands.

This Final Report contains the following volumes:

- Volume 1 Guide for users of training materials
- Volume 2A Training Modules, GENERAL + ORGANIZATIONAL (basic knowledge/skills)
- Volume 2B Training Modules, GENERAL + ORGANIZATIONAL (basic knowledge/skills)
- Volume 3 Training Modules, ORGANIZATIONAL (processes/procedures; equipment/materials)
- Volume 4 Training Modules, TECHNICAL (basic knowledge/skills)
- Volume 5A Training Modules, TECHNICAL (processes/procedures)
- Volume 5B Training Modules, TECHNICAL (processes/procedures)
- Volume 6A Training Modules, TECHNICAL (Withdrawal + Treatment)
- Volume 6B Training Modules, TECHNICAL (Withdrawal + Treatment)
- Volume 7 Training Modules, TECHNICAL (Distribution + Consumption)
- Volume 8 Training Modules, TECHNICAL (equipment/materials)
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### TRAINING MODULES

- CODE TITLE
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- OPF 014 Introduction to the Procedure for receiving materials and supplies
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- OPF 019 Introduction to the Procedure for salary payments

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- OPF 020 Introduction to the Procedure for petty cash
- OEA 001 Office equipment introduction

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entine Antine A · "你说,我是你们的你。" "你们,你们的你?""你们,你们的你?" "你们,你们的你?""你们的你?" -----. ٠., The second second DEPARTMENT OF PUBLIC WORKS MDPP DHV TGI IWACO DIRECTORATE GENERAL CIPTA KARYA DIRECTORATE OF WATER SUPPLY = = ----INTRODUCTION TO OPF 010 Module Code : · - -- -THE ACCOUNTING PROCEDURES 09-03-1985 Edition : Section 1.: INFORMATION SHEBT Page : 01 of 01/15 ----Duration 45 minutes. After this session, the trainee will be able to: Training objectives : - name the 10 Accounting Procedures of the Ac-counting System. a ser a company a com Trainee selection \_\_\_: - Director PDAM/Head BPAM; - <u>-</u> - -. <del>-</del> -- All Department Heads; - All section Heads. ÷ د الای بی از ای منطق در قاب معمد مطالک ک 이 수는 사람들이 힘들었다. ÷., a a er se zer zer Training aids - Viewfoils: OPF 010/V 1-6; - Handout : OPF 010/H 1. --- `-` -Special features ÷:---. . • <u>0</u> -<u>\_\_\_\_\_</u>\_\_\_ 42.5 -----Keywords Procedures/water sales/supply/new Accounting customers/salaries/petty cash. ----and the second The second s 「「「「」」 -1. \_\_\_\_ م\_\_\_\_\_ ್ಷಕ್ಷ ಕ್ಷೇತ್ರ ಸಂಗ್ರೆ ಆಗಿಗೆ ಆಗಿ ಹೊರಿಗಳು ಬಿಕ್ಕಾರ್ ಸಂಗ್ ಸ್ಟ್ರೇ ಆಗಿಗೆ ಆಗಿ ಹೊರಿಗಳು \_\_\_\_\_

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Module : INTRODUCTION TO THE ACCOUNTING PROCEDURES	Code : OPF 010
	Edition : 09-03-1985
Section 2 : SESSION NOTES	Page : 01 of 06
1. Introduction	
Each day, a Water Enterprise commits a num- ber of transactions.	
These transactions may include activities such as: - paying salaries; - paying suppliers for delivered materials; - billing customers for water sold to them.	
Almost any activity of a Water Enterprise involves money and may therefore be classi- fied as a transaction.	
All transactions are recorded by the accoun- ting system. In Indonesia, a standard ac- counting system, known as the Buku Pedoman Pelaksanaan Sistem Akuntansi PAM, is availa- ble for Water Enterprises.	
2. The need for Procedures	
A number of transactions is complex, re- quires adequate coordination but are of a routine nature.	
Transactions like this can be structured by procedures.	
<ul> <li>By means of a procedure, we can define:</li> <li>the various activities which constitute a transaction;</li> <li>the persons involved;</li> <li>the forms and documents which will have to be used;</li> <li>the order in which these activities have to take place;</li> <li>the timing, if required.</li> </ul>	Show V l
Procedures are sometimes complex and for that reason, use is made of flowcharts.	
	Show V 2

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Section 2 : SESSION NOTES	Page : 02 of 06
3. 10 Accounting Procedures	
Our accounting system recognizes a num routine transactions and has stru these by defining 10 accounting proced	ctured
These procedures comprise:	
a. <u>Water sales</u> - Procedure for Preparing Water Bi - Procedure for Collecting Water B	
<ul> <li>b. <u>Supply of Materials and Supplies</u> <ul> <li>Procedure for Requesting Purchas Ordering Materials and Supplies.</li> <li>Procedure for Receiving Material Supplies.</li> <li>Procedure for Paying Material Supplies.</li> <li>Procedure for Issueing Material Supplies.</li> </ul> </li> </ul>	ls and s and
c. <u>New Customers</u> - Procedure for Receiving new Cust - Procedure for Installing Servic nections.	
d. <u>Salaries</u> - Procedure for Paying Salaries.	
e. <u>Petty Cash</u> - Procedure for Petty Cash.	
4. Water Sales	
All costs incurred by the Water Ente should be recovered from our custome billing them for the amount of Water sumed.	rs by
Controlling Water Sales is therefore a tical activity.	cri-
The process of Water Sales has been tured by 2 accounting procedures viz. - Procedure for Preparing Water Bills. - Procedure for Collecting Water Bills	

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Module _ : INTRODUCTION TO THE ACCOUNTING PROCEDURES	Code :	OPF 010
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<ul> <li>Preparing Water Bills comprises all activities necessary to determine: <ul> <li>the amounts consumed by our customers;</li> <li>the calculation and preparation of Water Bills;</li> <li>and will result that Water Bills will be on time (the first day of the month) with the cashier for payment by our customers.</li> </ul> </li> <li>The second procedure deals with the collection and accounting of payments for Water Bills.</li> <li>Important aspects are timing and the need of having up to date customer accounts, specifying outstanding Water Bills per customer.</li> </ul> 5. Supply of Materials and Supplies <ul> <li>The smooth supply of materials and supplies is a basic condition for reliable operations.</li> <li>For this purpose, stock is being kept.</li> </ul> Stockkeeping is expensive, ties up capital which could be used for other purposes, and should be reduced to a minimum without endangering the reliability of our operations. This is a complex process which is structured by 4 accounting procedures viz. <ul> <li>Procedure for Requesting Purchase and Ordering Materials and Supplies.</li> <li>Procedure for Receiving Materials and Supplies.</li> <li>Procedure for Receiving Materials and Supplies.</li> <li>Procedure for Issueing Materials and Supplies.</li> </ul>	Show V 5	

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supplies are in and that	edure for receiving materials and makes sure that delivered materials accordance with our specifications payments are only made when irregu- between delivery and order have olved.				
Actual p procedure	payment is organized in the third				
materials rials sho val and	h procedure deals with the issue of and supplies ensuring that mate- ould only issued after proper appro- that materials are charged to the expense account or job.				
with the	accounts of inventories are kept warehouse and the bookkeeping for trol purposes.				
that stoc mum with	aspects of these procedures are k levels should be kept to a mini- out endangering the reliability of ations and an adequate administra- tock.				
6. New Custo	mers				
evident cause ca actual co	for attracting new customers is but its processing is complex be- ndidate customers should pay the sts of their service connection and ibility of paying these costs in nts.				
	cess again has been split up in 2 g procedures viz.	Show V	6		
tance of	t procedure deals with the accep- the candidate customers and the ulation of the service connection.				
other find tomer, tl	eptance of the cost calculation and ancial terms by the candidate cus- he actual connection and activating mer is organized by the second pro-				

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	An important aspect of these procedures is the coordination between the Technical and Finance & Administration Department.	
7.	Salaries	
	Timely and correct payment of salaries is important for our employees.	
	In addition, we need to know to which ex- pense accounts salary costs have to be charged.	
	This is structured by the Procedure for Paying Salaries.	
8.	Petty Cash	
	Small expenditures may be paid from a Petty Cash Fund.	
	The Procedure for Petty Cash stipulates the accounting of expenditures through its the Petty Cash Fund and replenishment.	
9.	Summary	
	Almost any activity of a Water Enterprise involves money and may therefore be classi- fied as an transaction.	
	All transactions are recorded by the accoun- ting system.	
	In Indonesia, a standard accounting system, known as the Buku Pedoman Pelaksanaan Sistim Akuntansi PAM, is available for Water Enter- prises.	
	A number of transactions are complex, re- quire adequate coordination but are of a routine nature.	1
	Transactions can therefore be structured by procedures.	

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A procedure can be defined as a working arrangement which organizes people and acti- vities to undertake jointly a certain task. Our accounting system recognizes a number of	Show V 2
routine transactions and has structured these by defining 10 accounting procedures.	
These procedures comprise:	Show V 3
a. <u>Water Sales</u> - Procedure for Preparing Water Bills; - Procedure for Collecting Water Bills.	
<ul> <li>b. <u>Supply of Materials and Supplies</u></li> <li>Procedure for Requesting Purchase and Ordering Materials and Supplies;</li> <li>Procedure for Receiving Materials and Supplies;</li> <li>Procedure for Paying Materials and Supplies;</li> <li>Procedure for Issueing Materials and Supplies.</li> </ul>	
<ul> <li>New Customers</li> <li>Procedure for Receiving New Customers;</li> <li>Procedure for Installing Service Connections.</li> </ul>	
d. <u>Salaries</u> - Procedure for Paying Salaries.	
e. <u>Petty Cash</u> - Procedure for Petty Cash.	Distribute H l
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Module : INTRODUCTION TO THE ACCOUNTING PROCEDUR	Code : OPF 010
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Section 3 : TRAINING AID	S Page : 0] of 02
Objectives of a OPF 010/V 1 Procedure	Definition of a OPF 010/V 2 Procedure
<ul> <li>Define activities which constitute a transaction</li> <li>Define persons involved</li> <li>Define forms and documents to be used</li> <li>Define order / sequence</li> <li>Define timing</li> </ul>	A PROCEDURE IS : A working arrangement which organizes people and activities to undertake jointly a certain task
The 10 Procedures OPF 101/V 3 of the Accounting System	2 Procedures for OPF 010/V 4 Water Sales
<ul> <li>Water sales <ul> <li>(1) Preparing water bills</li> <li>(2) Collecting water bills</li> <li>Supply of material and supplies</li> <li>(3) Requesting purchase and ordering</li> <li>(4) Receiving new customers</li> <li>(5) Payment</li> <li>(6) Issueing</li> <li>New customers</li> <li>(7) Receiving</li> <li>(8) installing service connections</li> <li>Salaries</li> <li>(9) Salary payments</li> <li>Petty cash</li> <li>(10) Petty cash</li> </ul></li></ul>	2 procedures for water sales Preparing water bills Water bills
4 Procedures for the OPF 010/V 5 Supply of Materials and Supplies 4 procedures for the supply of materials and supplies Requesting purchase and ordering	2 Procedures for OPF 010/V ( New Customers 2 PROCEDURES FOR NEW CUSTOMERS
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• . DEPARTMENT OF PUBLIC WORKS DIRECTORATE GENERAL CIPTA KARYA DIRECTORATE OF WATER SUPPLY

MDPP DHV TG I IWACO

Module			Code	:	OPF 010
		THE ACCOUNTING PROCEDURES	Edition	:	09-03-1985
Section	4:	HANDOUT	Page	:	01 of 06

## 1. INTRODUCTION

Each day, a Water Enterprise commits a number of transactions. These transactions may include activities such as paying salaries, paying suppliers for delivered materials, but also billing customers for water sold to them. In fact, we might say that almost any activity of a Water Enterprise involves money and may therefore be classified as a transaction. All transactions are recorded by the accounting system. In Indonesia, a standard accounting system, known as the Buku Pedoman Pelaksanaan Sistim Akuntansi PAM, is available for Water Enterprises. All our further discussions on acounting will be based on this accounting system.

#### 2. THE NEED FOR PROCEDURES

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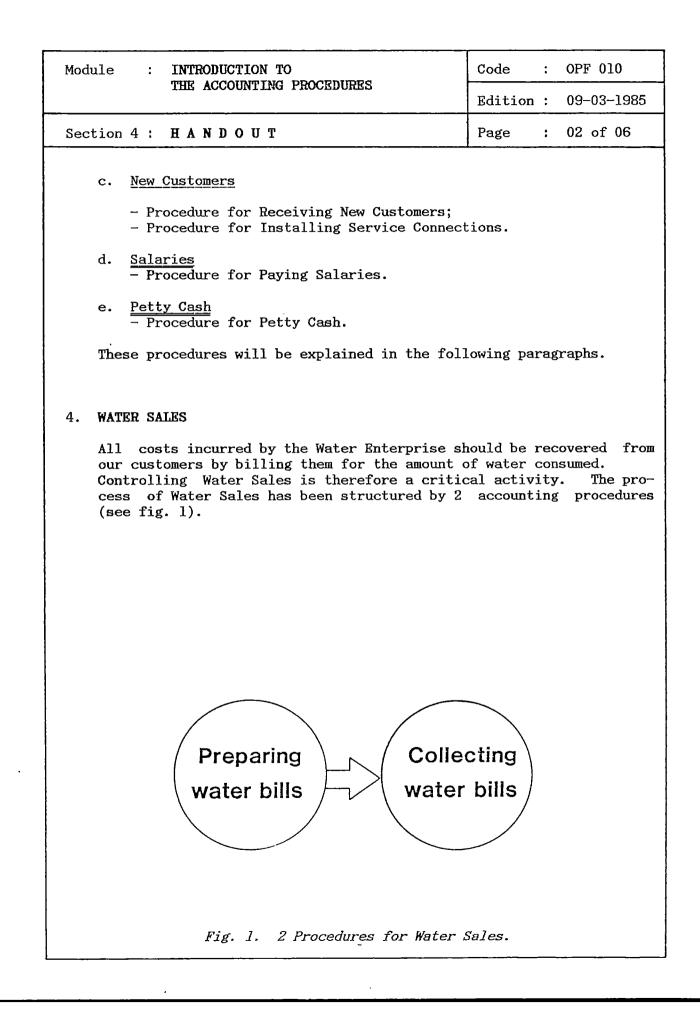
A number of transactions are complex, require coordination but are of a routine nature. These transactions can therefore be structured by procedures. By means of a procedure, we can define exactly the various activities which constitute a transaction, define the persons involved, the forms and documents which will have to be used, the order in which these activities have to take place and, if required, the timing. Procedures are sometimes complex and for that reason, use is made of flowcharts. A procedure can be defined as a working arrangement which organizes people and activities to undertake jointly a certain task.

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## 3. 10 ACCOUNTING PROCEDURES

Our accounting system recognizes a number of routine transactions and has structured these by defining 10 accounting procedures. These procedures comprise:

- a. <u>Water</u> Sales.
  - Procedure for Preparing Water Bills;
  - Procedure for Collecting Water Bills.
- b. Supply of Materials and Supplies.
  - Procedure for Requesting Purchase and Ordering Materials and Supplies;
  - Procedure for Receiving Materials and Supplies;
  - Procedure for Paying Materials and Supplies;
  - Procedure for Issueing Materials and Supplies.

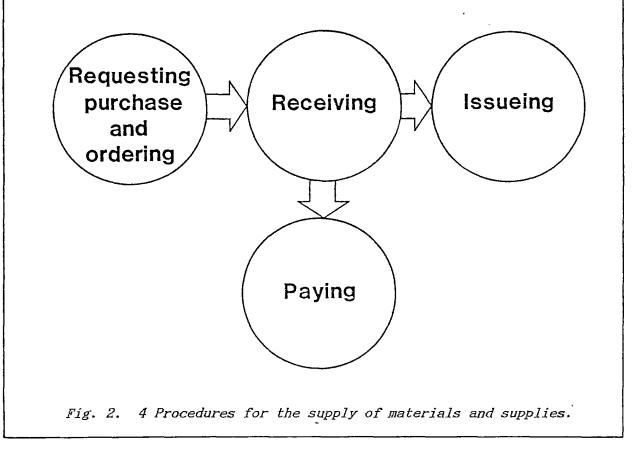


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Preparing Water Bills comprises all activities necessary to determine the amount of water consumed by our customers, the calculation and preparation of Water Bills and will result in Water Bills being on time (the first day of the month) with the cashier for payment by our customers. The second procedure deals with the collection and accounting of payments for Water Bills. Important aspects are timing and the need of having up to date customer acounts, specifying outstanding Water Bills per customer.

# 5. SUPPLY OF MATERIALS AND SUPPLIES

The smooth supply of materials and supplies is a basic condition for reliable operations. For this purpose, stock is being kept. Stockkeeping is, however, expensive, ties up capital which could be used for other purposes, and should be reduced to a minimum without endangering the reliability of our operations. This is a complex process which is structured by 4 accounting procedures (see fig. 2).



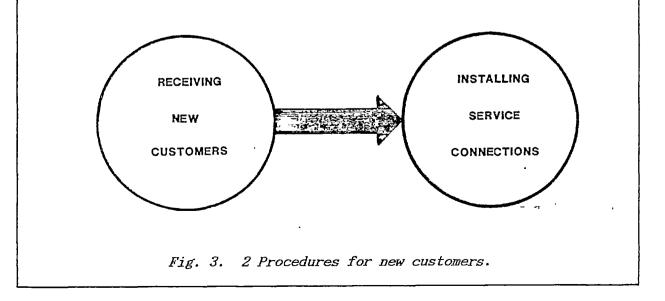
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The first procedure organizes the ordering of materials, identifying when materials and supplies have to be re-ordered, not too early and not too late, and prescribing how a supplier should be selected. The procedure for receiving materials and supplies makes sure that delivered materials are in accordance with our specifications and that payments are only made when irregularities between delivery and Actual payment is organized in the third order have been resolved. The fourth procedure deals with the issue of materials procedure. and supplies ensuring that materials should only issued after proper approval and that materials are charged to the correct expense warehouse and the bookkeeping for stock control purposes. Important aspects of these procedures are that stock levels should be kept to a minimum without endangering the reliability of our operations and an adequate administration of stock.

## 6. NEW CUSTOMERS

The need for attracting new customers is evident but its processing is complex because candidate customers should pay the actual costs of their service connection and the possibility of paying these costs in installments. This process again has been split up in 2 accounting procedures (see fig. 3).



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Module	dodule : INTRODUCTION TO THE ACCOUNTING PROCEDURES		Code	:	OPF 010
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The first procedure deals with the acceptance of the candidate customers and the cost calculation of the service connection. After acceptance of the cost calculation and other financial terms by the candidate customer, the actual connection and activating as customer is organized by the second procedure. An important aspect of these procedures is the coordination between the Technical and Finance & Administration Department which should be very closely.

#### 7. SALARIES

Timely and correct payment of salaries is important for our employees. In addition, we need to know to which expense accounts salary costs have to be charged. This is structured by the Procedure for Paying Salaries.

# 8. PETTY CASH

Small expenditures may be paid from a Petty Cash Fund. The Procedure for Petty Cash stipulates the accounting of expenditures through the Petty Cash Fund and its replenishment.

## 9. SUMMARY

Almost any activity of a Water Enterprise involves money and may therefore be classified as a transaction. All transactions are recorded by the accouting system. In Indonesia, a standard accounting system, known as the Buku Pedoman Pelaksanaan Sistim Akuntansi PAM, is available for Water Enterprises.

A number of transactions are complex, require adequate coordination but are of a routine nature. These transactions can be structured by procedures. A procedure can be defined as a working arrangement which organizes people and activities to undertake jointly a certain task.

Our accounting system recognizes a number of routine transactions and has structured these by defining 10 accounting procedures. These procedures comprise:

### a. <u>Water Sales</u>

- Procedure for Preparing Water Bills;

- Procedure for Collecting Water Bills.

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Section	4: HANDOUT	Page	: 06 of 06
b.	<ul> <li><u>Supply of Materials and Supplies</u></li> <li>Procedure for Requesting Purchase and Supplies;</li> <li>Procedure for Receiving Materials Suppl</li> <li>Procedure for Paying Materials and Suppl</li> <li>Procedure for Issueing Materials and Suppl</li> </ul>	ies; lies;	Materials and
c.	<u>New Customers</u>		
	- Procedure for Receiving New Customers; - Procedure for Installing Service Connec	tions.	
d.	<u>Salaries</u> - Procedure for Paying Salaries.		
e.	<u>Petty Cash</u> - Procedure for Petty Cash.		
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1.	Objectives of a procedure	OPF 010/V 1
2.	Definition of a procedure	OPF 010/V 2
3.	The 10 procedures of the accounting system	OPF 010/V 3
4.	2 procedures for water sales	OPF 010/V 4
5.	4 procedures for the supply of materials and supplies	OPF U1U/V 5
6.	2 procedures for new customers	OPF 010/V 6
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transaction	
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- Define	

- Define persons involved
- Define forms and documents to be used
- Define order / sequence

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- Define timing

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A working arrangement which organizes people and activities to undertake jointly a certain task OPF 010/V 2

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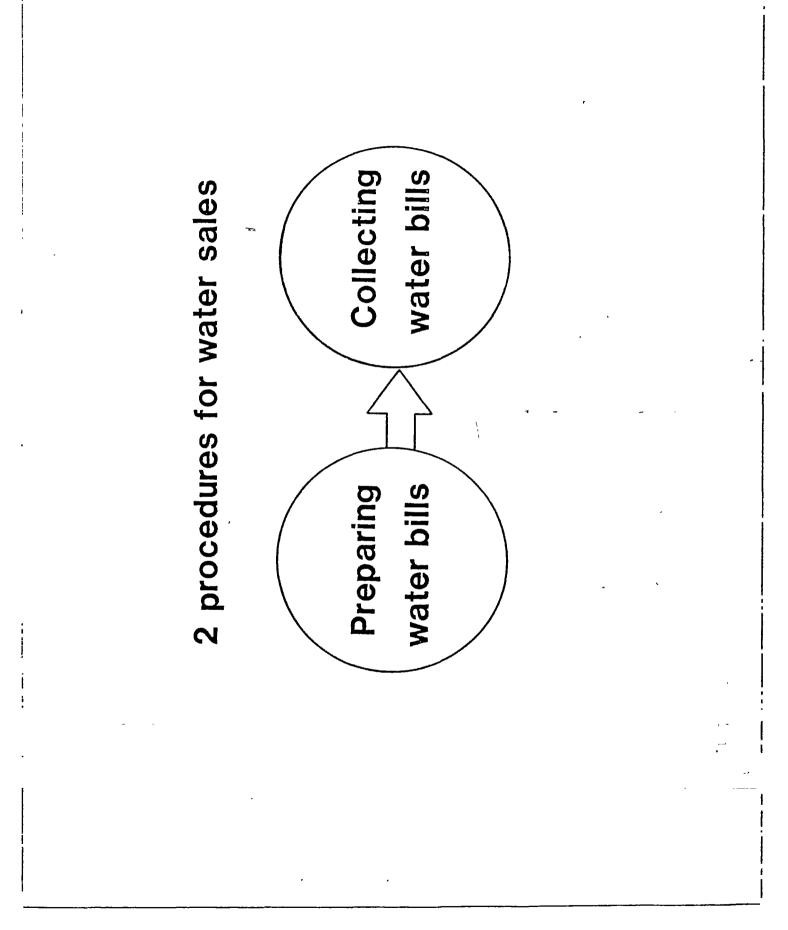
 - Water sales	vater bills	water bills	rial and supplies	I purchase and ordering	new customers	• •			Į	ervice connections		nents	-	<b>.</b>	
<ul> <li>Water sales</li> </ul>	(1) Preparing v	(2) Collecting	- Supply of mate	(3) Requesting	(4) Receiving I	(5) Payment	(6) Issueing	- New customers	(7) Receiving	(8) Installing s	- Salaries	(9) Salary payr	<ul> <li>Petty cash</li> </ul>	(10) Petty cash	

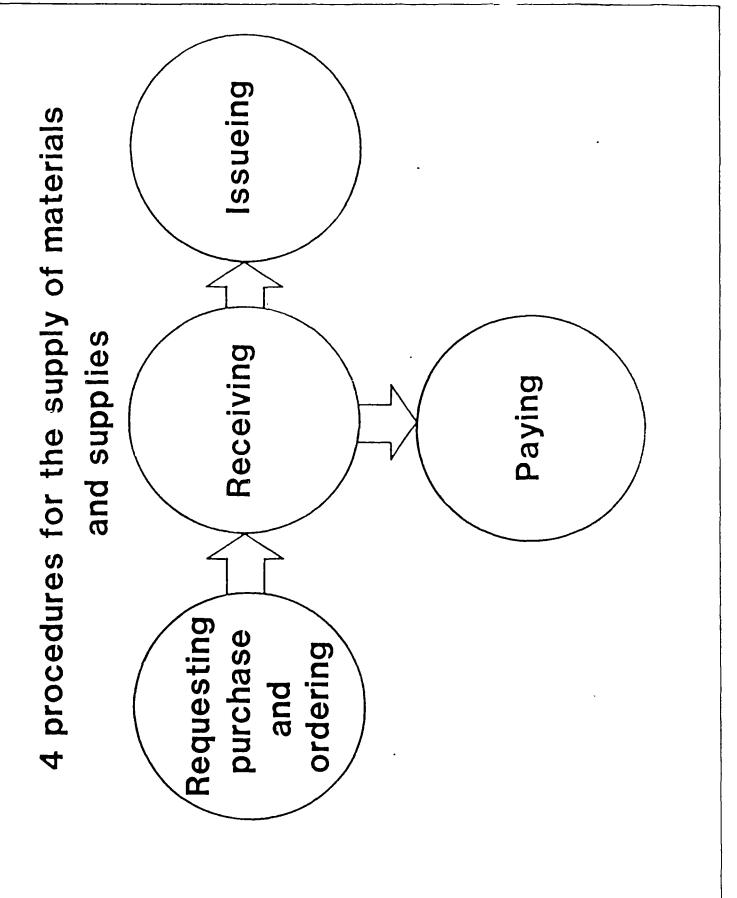
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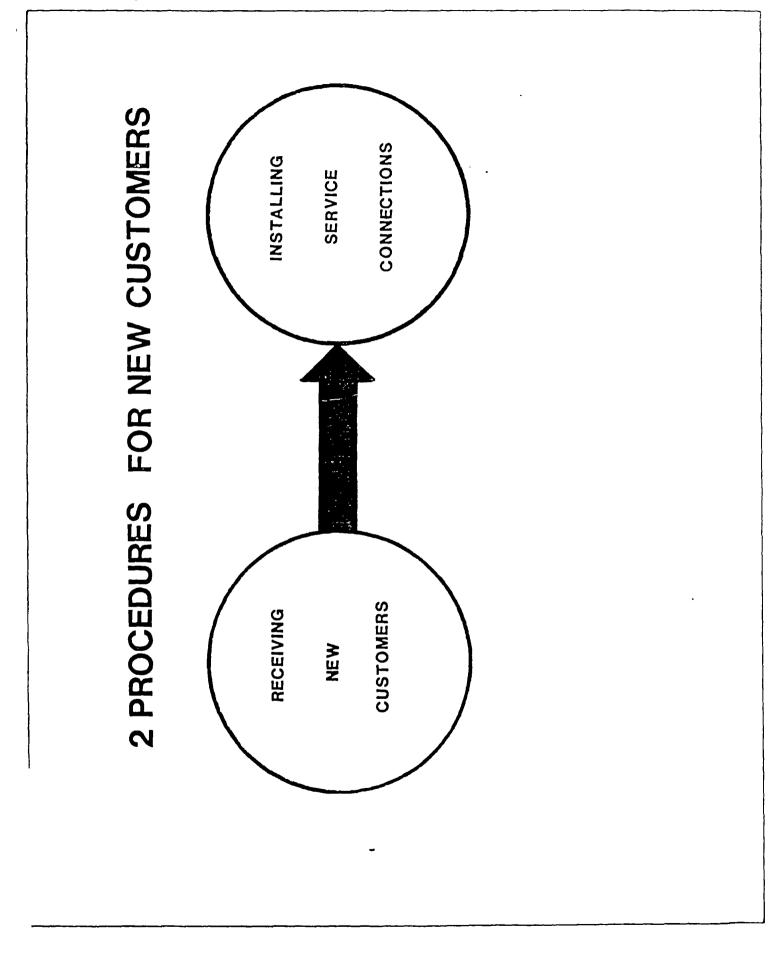
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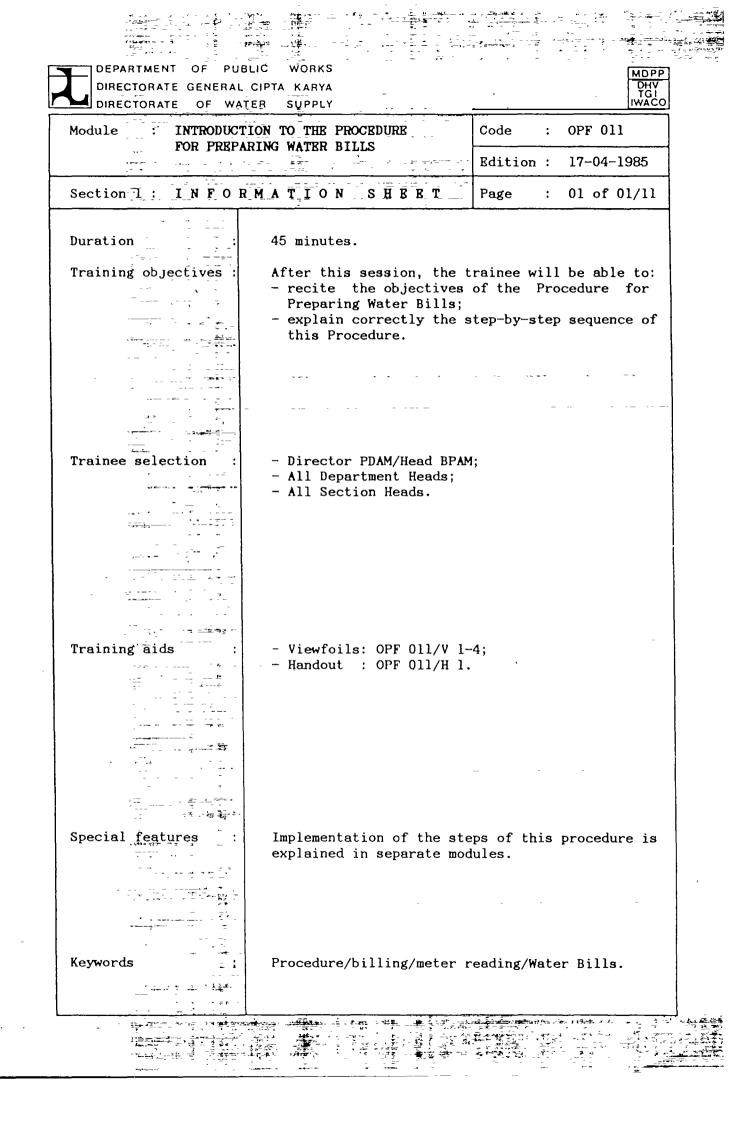
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Module : INTRODUCTION TO THE PROCEDURE FOR PREPARING WATER BILLS	Code	:	OP	F 011
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Section 2 : SESSION NOTES	Page	:	01	of 05
<ol> <li>Introduction         The objective of Water Enterprises is to supply water to the community.         Costs for supplying water must be recovered by billing customers for water consumed.         The continuity and future development of the WE depends on adequate billing.         Adequate billing means:         <ul> <li>Water bills must be correct;</li> <li>Water bills must be ready on time;</li> <li>The Water Enterprises must keep proper records of amounts due from each customer (= customer accounts)</li> </ul> </li> <li>Billing is extra complicated by         <ul> <li>the large volume of customers;</li> <li>water bills are based on actual consumption;</li> <li>water bills are due the first day of each month.</li> </ul> </li> </ol>	Show V	1		
That means we need people - to read water meters; - to calculate water bills; - to write water bills; - to file water bills; - to receive payments for water bills; - to administrate customer accounts; etc. all working according a fixed time schedule. The accounting system has organized billing in 2 procedures which are called - the Procedure for Preparing Water Bills; - the Procedure for Collecting Water Bills.	Show V 2	2		

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Mod	ule : INTRODUCTION TO THE PROCEDURE FOR PREPARING WATER BILLS	Code : OPF 011
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Sec	tion 2 : SESSION NOTES	Page : 02 of 05
2.	Objectives of the Procedure	
	<pre>The Procedure for Preparing Water Bills is a working_arrangement which organizes people and activities for - establishing the amount of water consumed by customers; - calculating and preparing Water Bills; - keeping record of amounts due from customers.</pre>	Show V 3
	Proper implementation of this procedure will result in Water Bills, correctly calculated and easy retrievable, waiting for customers to come and pay.	
3.	Steps	
	Ask the participants to identify the activi- ties of the Procedure and who should do them.	Write answers on whiteboard
	Order answers and evaluate together.	
	Recapitulate the procedure which is as follows:	Show V 4
	The procedure consists of 6 steps involving and 2 (two) sections the Director PDAM/Kead BPAM. The procedure comprises:	
	a. Meter Reading	
	<ul> <li>Activities:</li> <li>Once per month.</li> <li>Routes of meters to be read are scheduled by special lists.</li> <li>Meter Readers record figures on water meter on that list and on a special card which is kept with the meter.</li> </ul>	
	Involved persons/sections: - Customer Relations : Meter Reader.	
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	FOR PREPARING WATER BILLS	Edition : 09-03-198
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b.	Calculation of Water Bills	
	<ul> <li>Activities:</li> <li>Compare figures of this month with those of last month and reject deviations which cannot be explained for a second reading;</li> <li>Calculate Water Bills in accordance with prevailing water rates.</li> </ul>	
	Involved persons/sections: - Billing : Billing Clerk.	
с.	Preparation of Water Bills	
	Activities: - Writing Water Bills.	
	Involved persons/sections: - Billing : Billing Clerk.	
d.	Signing of Water Bills	
	Activities: - Supervision; - Legalization.	
	Involved persons/sections: - Director PDAM/Head BPAM.	
e.	Filing of Water Bills	
	<ul> <li>Activities:</li> <li>File the Water Bills into the Customer Bnvelopes (one envelope per customer);</li> <li>Record Water Bill on envelopes;</li> <li>Customer Envelopes are kept at the payment counters.</li> </ul>	
	Involved persons/sections: - Customer Relations: Bill Filing Clerk.	
f.	Bookkeeping - Record transactions; - Verification.	

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Introduction to the procedure	Code :	OPF 011
FOR PREPARING WATER BILLS	Edition :	09-03-1985
Section 2 : SESSION NOTES	Page :	04 of 05
Involved persons/sections: - Bookkeeping.		
1. Discussions		
<ul> <li>Discuss the procedure with the participants by asking among others:</li> <li>Why do you need a card with the customer?</li> <li>How can we control Meter Readers?</li> <li>What happens if Water Bills are not available at the first day of the month?</li> <li>Why do we have to file Water Bills in the Customers Envelopes?</li> <li>Why do Water Bills have to be signed by the management?</li> </ul>	-	
5. Summary		
Billing is a vital activity of a WE.		
Billing is organized in 2 procedures: - the procedure for Preparing Water Bills; - the procedure for Collecting Water Bills.	Show V 2	
<pre>The Procedure of Preparing Water Bills is a working arrangement which organizes people and activities for:   - establishing the amount of water consumed     by customers;   - calculating and preparing Water Bills;   - keeping records of amounts due from custo-     mers.</pre>	Show V 3	
The Procedure consists of 6 steps involving 2 sections and the management: - meter reading; - calculation of Water Bills; - preparation of Water Bills; - signing of Water Bills; - filing of Water Bills; - bookkeeping.	Show V 4	

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Module : INTRODUCTION TO THE PROCEDURE FOR PREPARING WATER BILLS	Code : OPF 011
	<u>Bdition : 09-03-1985</u>
Section 2 : SESSION NOTES	Page : 05 of 05
Reminder Adequate billing means:	Show V l
- Water Bills correct; - Water Bills on time; - Customer accounts up to date.	Distribute H l
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Module : INTRODUCTION TO THE PRO FOR PREPARING WATER BII	
	Bdition : 09-03-1985
Section 3 : TRAINING AII	<b>S</b> Page : 01 of 01
Adequate Billing OPF 011/V 1	The 2 Procedures of OPF 011/V 2 Water sales
ADEQUATE BILLING MEANS : WATER BILLS CORRECT WATER BILLS ON TIME CUSTOMER ACCOUNTS UP TO DATE	2 procedures for water sales Preparing water bills Collecting water bills
Objectives of the OPF 011/V 3 Procedure for Preparing Water Bills The procedure for preparing Water Bills is <u> <u> working arrangement</u> to organize people and <u>activities</u> for : <u> Establishing consumption of customers</u> <u> Preparing water bills</u> <u> Recording amounts due from customers</u></u>	Flowchart of the OPF 011/V 4 Procedure for Preparing Water Bills
	Introduction to the OPF Oll/H 1 Procedure for Preparing Water Bills

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1 *,*  DEPARTMENT OF PUBLIC WORKS DIRECTORATE GENERAL CIPTA KARYA DIRECTORATE OF WATER SUPPLY

Module :		INTRODUCTION TO THE PROCEDURE	Code	:	OPF 011
		FOR PREPARING WATER BILLS	Edition	:	09-03-1985
Section 4 :	;	HANDOUT	Page	:	01 of 04

#### 1. INTRODUCTION

The objective of each Water Enterprise is to supply clean water to the community. The costs incurred by the Water Enterprise for supplying water, should be recovered by billing the customers for the water consumed by them. Billing is therefore a vital activity for the Water Enterprise: without adequate billing the continuity and future development of the Water Enterprise is not guaranteed.

When we talk about billing, we have at all times to remember that we are in fact talking about people, our customers. Like any other group of people they require correct treatment if we want them to do what we want. In this case: to pay their bills on time. In other words, this implies that our water bills should be correct and available on time. And to make sure that each customer pay his bills, we need to keep track of the amounts due from each customer. Therefore, customer accounts are kept which record all outstanding payments per client.

Billing is a relative simple activity, but is complicated by 3 factors:

- The large volume of customers: this will require different persons doing different activities who must be coordinated.
- Water bills are based on actual consumption: this will require that water meters have to be read.
- Water bills come due the first day of each month: Water bills which are too late will result in customers who come in vain to pay their bills (with all negative consequences) or who will not have cash available for paying their Water Bills at the time the bill becomes available.

To organize billing, two accounting procedures have been designed which are called:

- the Procedure for Preparing Water Bills;

- the Procedure for Collecting Water Bills.

The first procedure, which is dealt with now, is the procedure for Preparing Water Bills.

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Module : INTRODUCTION TO THE PROCEDURE	Code : OPF 011
FOR PREPARING WATER BILLS	
	Edition : 09-03-1985
Section 4 : HANDOUT	Page : 02 of 04
2. OBJECTIVES OF THE PROCEDURE	
The Procedure for Preparing Water Bills is a <u>working arrangement</u> which organizes <u>people</u> and <u>activities</u> for:	
<ul> <li>Determining the amount of water consumed by the customer (i.c. reading of meters);</li> <li>Calculating and preparing the Water Bills;</li> <li>Keeping records of amounts due from customers.</li> </ul>	
Proper implementation of this procedure will result in Water Bills, correctly calculated and easy retrievable, waiting for customers to come and pay.	
<ul> <li>3. STEPS</li> <li>The procedure consists of 6 steps and involves 2 sections and the Director PDAM/Head BPAM.</li> <li>These steps comprise (see fig. 1).</li> </ul>	
READING by CUSTOMER RELATIONS BILLING BILLING BILLING BILLING BILLING BOOKK	by FOR USTOMERS ELATIONS WATER BILLS
BOOKK	
Fig. 1. Flowchart.	
a. Meter reading	
<ul> <li>Activities</li> <li>- Meters are read each month.</li> <li>- Routes for meter readers are scheduled by special lists.</li> <li>- Figures of meters are recorded on that list and a special card which is kept with the meter.</li> </ul>	

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             INTRODUCTION TO THE PROCEDURE
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Module
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             FOR PREPARING WATER BILLS
                                                   Edition :
                                                             09-03-1985
                                                          : 03 of 04
Section 4 : HANDOUT
                                                   Page
        Involved persons/sections:
        - Customer Relations Section: Meter Reader.
    b. Calculation of Water Bills
        Activities:
        - Meter readings are compared with last month's figures and the
          volume of consumed water is determined;
        - Deviations are rejected and need a second reading;
        - Water Bills are calculated by multiplying consumption with
          prevailing water rates.
        Involved persons/sections:
        ~ Billing Sub-section: Billing Clerk.
    c. Preparation of Water Bills
        Activities:
        ... Water Bills are writen, based on calculations of the previous
          step.
        Involved persons/sections:
        - Billing Sub-section: Billing Clerk.
    d.
      Signing of Water Bills
        Activities:
        - Supervision on the correctness of Water Bills by signing the
          bills:
        - Legalization of Water Bills and corresponding growth of enter-
          prise assets (= wealth).
        Involved persons/sections:
        - Director PDAM/Head BPAM.
         *
    e. Filing of Water Bills
        Activities:
        - Water Bills are filed in Customer Envelopes (one customer = one
          envelope) which contain all outstanding bills per customer;
        - Amount of Water Bills is recorded on the envelope;
        - Customer Envelopes are kept with the payment counters.
        Involved persons/sections:
        - Customer Relation Section: Filing Bill Clerk.
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Module	: INTRODUCTION TO THE PROCEDURE FOR PREPARING WATER BILLS		Cod	e	:	OPI	F <b>01</b> ]	Ĺ						
			Edi	tion	:	09-	-03]	1985						
Section	4 :	HAN	DOI	U T					Pag	e	:	04	of (	)4 -
f.	Bookk	eeping	ſ	•										
	Activ	ities:												
		ording		these	trans	actior	ns.							
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4. Sum	MARY													
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Module	: INTRODUCTION TO THE PROCEDURE FOR PREPARING WATER BILLS	Code : OPF 011			
		Edition : 17-04-1985			
Annex	: VIEWFOILS	Page : 01 of 05			
TIT	LE :	CODE :			
1.	Adequate billing	OPF 011/V 1			
2.	2 procedures for water sales	OPF 011/V 2			
3.	Objectives of the procedure for preparing water bills	OPF 011/V 3			
4.	Flowchart of the procedure for preparing water bills	OPF 011/V 4			
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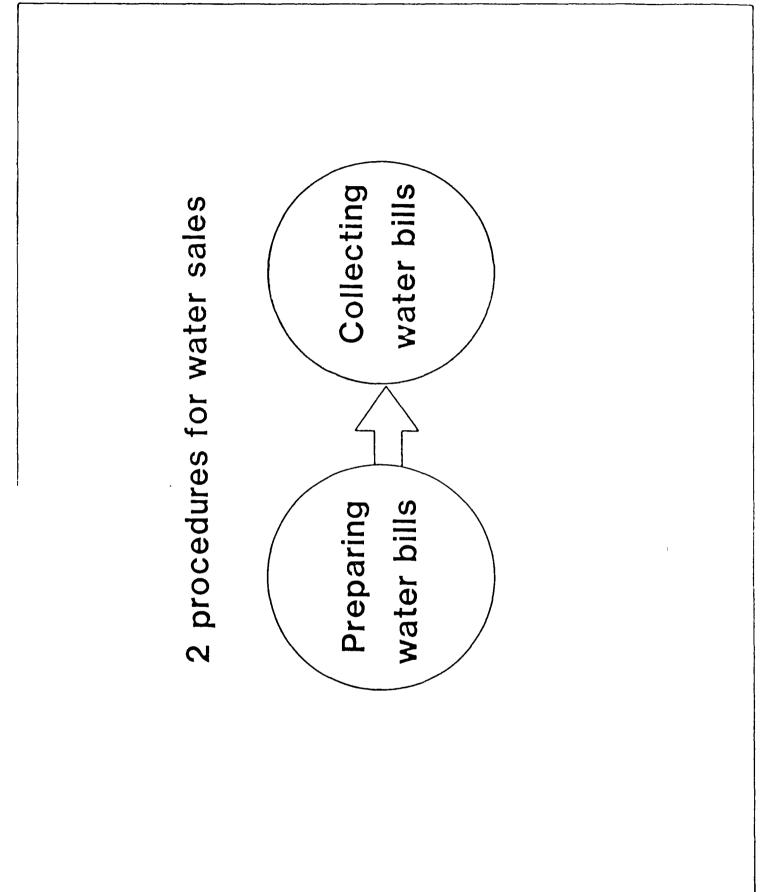
ADEQUATE BILLING MEANS :

WATER BILLS CORRECT

WATER BILLS ON TIME

CUSTOMER ACCOUNTS UP TO DATE

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2 Procedures for water sales

OPF 011/V 2

The procedure for preparing Water Bills is	a working arrangement to organize people	and activities for :
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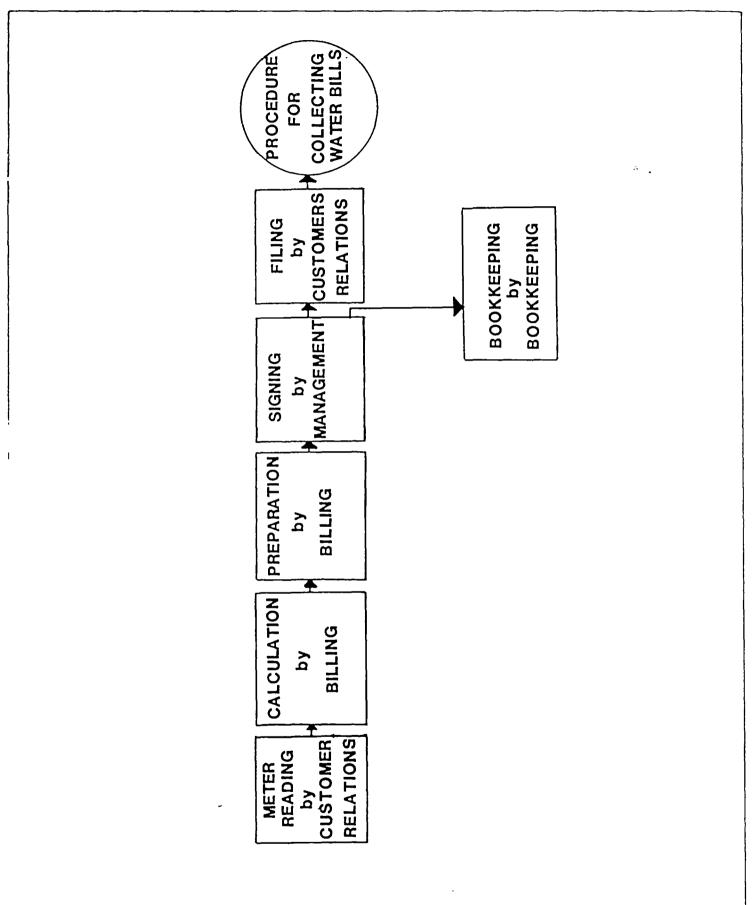
- Establishing consumption of customers
- \* Preparing water bills
- Recording amounts due from customers \*

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DEPARTMENT OF PUB DIRECTORATE GENERAL DIRECTORATE OF WAT	CIPTA KARYA	
Module : INTRODUCT	ION TO THE PROCEDURE	Code : OPF 012
FOR COLLEC	CTING WATER BILLS	Edition : 17-04-1985
Section 1 : INFOR	MATION SHEET	Page : 01 of 01/1
Duration :	45 minutes.	
Training objectives :	<ul> <li>recite the objectiv</li> <li>Collecting Water Bill</li> </ul>	e trainee will be able to yes of the Procedure fo s; e step-by-step sequence o
Trainee selection :	- Director PDAM/Head BP - All Department Heads; - All Section Heads.	
Training aids ;	- Viewfoils : OPF 012/V - Handout : OPF 012/H	
Special features :	Implementation of the s explained in seperate m	teps of this procedure : modules.
Keywords	Procedure/billing/colle	ction/Water Bills.

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	Module : INTRODUCTION TO THE PROCEDURE	Code : OPF 012
<ol> <li>Introduction         Water Enterprises depend on billing to re-         cover their expenses from the customers they         serve.         Water Enterprises prefinance their costs.         The customers will only pay them back after         3 or 4 months time.         Efficient collection of outstanding Water         Bills does not only mean how much is col-         lected but also when payments are collected.         How can we collect from our customers?         - collect door-to-door;         - open payment counters (or via banks) where         customers can come and pay (with or with-         out notice from the Water Enterprise on         the amount to be paid).         In the second case, we have to make it         attractive for the costomer to come to our         counter. That means our service has to be         polite, correct and fast. We have to be able         to retrieve all outstanding bills of a         customer in an effective manner.         Collection of Water Bills is organized in         the procedure of the same name and follows         after the Procedure for Preparing Water         Bills. This procedure is based on collection         via payment counters.         Show V 1         Show V 2         Show V 2         Show V 2         sa working arrangement which organizes people         and activities to:         - collect payments due from customers in an         effective and efficient manner;         - update customer accounts.         suctomer accounts.         sates and efficient manner;         - update customer accounts.         sates and activities to:         sates and efficient manner;         - update customer accounts.         sates and efficient manner;         - update customer acco</li></ol>	FOR COLLECTING WATER BILLS	Edition : 09-03-1985
<ul> <li>Water Enterprises depend on billing to recover their expenses from the customers they serve.</li> <li>Water Enterprises prefinance their costs. The customers will only pay them back after 3 or 4 months time.</li> <li>Efficient collection of outstanding Water Bills does not only mean how much is collected but also when payments are collected.</li> <li>How can we collect from our customers? <ul> <li>collect door-to-door;</li> <li>open payment counters (or via banks) where customers can come and pay (with or without notice from the Water Enterprise on the amount to be paid).</li> </ul> </li> <li>In the second case, we have to make it attractive for the costomer to come to our counter. That means our service has to be polite, correct and fast. We have to be able to retrieve all outstanding bills of a customer in an effective manner.</li> <li>Collection of Water Bills is organized in the procedure for Preparing Water Bills. This procedure for Preparing Water Bills. This procedure is based on collection via payment counters.</li> </ul> <b>2. Objectives of the procedure</b> The Procedure for Collecting Water Bills is a avoking arrangement which organizes people and activities to: <ul> <li>collect payments due from customers in an effective and efficient ananer;</li> <li>update customer accounts.</li> </ul>	Section 2 : SESSION NOTES	Page : Ol of O4
<ul> <li>cover their expenses from the customers they serve.</li> <li>Water Enterprises prefinance their costs. The customers will only pay them back after 3 or 4 months time.</li> <li>Efficient collection of outstanding Water Bills does not only mean how much is collected but also when payments are collected.</li> <li>How can we collect from our customers? <ul> <li>collect door-to-door;</li> <li>open payment counters (or via banks) where customers can come and pay (with or without notice from the Water Enterprise on the amount to be paid).</li> </ul> </li> <li>In the second case, we have to make it attractive for the costomer to come to our counter. That means our service has to be polite, correct and fast. We have to be able to retrieve all outstanding bills of a customer in an effective manner.</li> <li>Collection of Water Bills is organized in the procedure for Preparing Water Bills. This procedure is based on collection via payment counters.</li> </ul> <li>2. Objectives of the procedure <ul> <li>The Procedure for Collecting Water Bills is a working arrangement which organizes people and activities to: <ul> <li>collect payments due from customers in an effective and efficient manner;</li> <li>update customer accounts.</li> </ul> </li> </ul></li>	1. Introduction	
<pre>The customers will only pay them back after 3 or 4 months time. Bfficient collection of outstanding Water Bills does not only mean how much is col- lected but also when payments are collected. How can we collect from our customers? - collect door-to-door; - open payment counters (or via banks) where customers can come and pay (with or with- out notice from the Water Enterprise on the amount to be paid). In the second case, we have to make it attractive for the costomer to come to our counter. That means our service has to be polite, correct and fast. We have to be able to retrieve all outstanding bills of a customer in an effective manner. Collection of Water Bills is organized in the procedure of the same name and follows after the Procedure for Preparing Water Bills. This procedure is based on collection via payment counters. 2. Objectives of the procedure The Procedure for Collecting Water Bills is a working arrangement which organizes people and activities to: - collect payments due from customers in an effective and efficient manner; - update customer accounts. The Procedure accounts. Show V 2 Show Show Show Show Show</pre>	cover their expenses from the customers they	
<ul> <li>Bills does not only mean how much is collected but also when payments are collected.</li> <li>How can we collect from our customers? <ul> <li>collect door-to-door;</li> <li>open payment counters (or via banks) where customers can come and pay (with or without notice from the Water Enterprise on the amount to be paid).</li> </ul> </li> <li>In the second case, we have to make it attractive for the costomer to come to our counter. That means our service has to be polite, correct and fast. We have to be able to retrieve all outstanding bills of a customer in an effective manner.</li> <li>Collection of Water Bills is organized in the procedure of the same name and follows after the Procedure for Preparing Water Bills. This procedure is based on collection via payment counters.</li> </ul> 2. Objectives of the procedure The Procedure for Collecting Water Bills is a working arrangement which organizes people and activities to: <ul> <li>collect payments due from customers in an effective and efficient manner;</li> <li>update customer accounts.</li> </ul>	The customers will only pay them back after	
<ul> <li>collect door-to-door;</li> <li>open payment counters (or via banks) where customers can come and pay (with or without notice from the Water Enterprise on the amount to be paid).</li> <li>In the second case, we have to make it attractive for the costomer to come to our counter. That means our service has to be polite, correct and fast. We have to be able to retrieve all outstanding bills of a customer in an effective manner.</li> <li>Collection of Water Bills is organized in the procedure of the same name and follows after the Procedure for Preparing Water Bills. This procedure is based on collection via payment counters.</li> <li>2. Objectives of the procedure</li> <li>The Procedure for Collecting Water Bills is a working arrangement which organizes people and activities to: <ul> <li>collect payments due from customers in an effective and efficient manner;</li> <li>update customer accounts.</li> </ul> </li> </ul>	Bills does not only mean how much is col-	
<ul> <li>attractive for the costomer to come to our counter. That means our service has to be polite, correct and fast. We have to be able to retrieve all outstanding bills of a customer in an effective manner.</li> <li>Collection of Water Bills is organized in the procedure of the same name and follows after the Procedure for Preparing Water Bills. This procedure is based on collection via payment counters.</li> <li>2. Objectives of the procedure The Procedure for Collecting Water Bills is a working arrangement which organizes people and activities to: <ul> <li>collect payments due from customers in an effective and efficient manner;</li> <li>update customer accounts.</li> </ul> </li> </ul>	<ul> <li>collect door-to-door;</li> <li>open payment counters (or via banks) where customers can come and pay (with or with- out notice from the Water Enterprise on</li> </ul>	
<pre>the procedure of the same name and follows after the Procedure for Preparing Water Bills. This procedure is based on collection via payment counters. 2. Objectives of the procedure The Procedure for Collecting Water Bills is a working arrangement which organizes people and activities to:   - collect payments due from customers in an     effective and efficient manner;   - update customer accounts.</pre>	attractive for the costomer to come to our counter. That means our service has to be polite, correct and fast. We have to be able to retrieve all outstanding bills of a	
The Procedure for Collecting Water Bills is a working arrangement which organizes <u>people</u> and <u>activities</u> to: - collect payments due from customers in an effective and efficient manner; - update customer accounts.	the procedure of the same name and follows after the Procedure for Preparing Water Bills. This procedure is based on collection	Show V 1
<ul> <li>a working arrangement which organizes <u>people</u></li> <li>and <u>activities</u> to: <ul> <li>collect payments due from customers in an</li> <li>effective and efficient manner;</li> <li>update customer accounts.</li> </ul> </li> </ul>	2. Objectives of the procedure	
- <u></u> =	a working arrangement which organizes <u>people</u> and <u>activities</u> to: - collect payments due from customers in an effective and efficient manner;	Show V 2
	- <u></u> -	

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	: INTRODUCTION TO THE PROCEDURE FOR COLLECTING WATER BILLS	Code : OPF 012
	FOR COLLECTING WATER BILLS	Edition : 09-03-1985
Section	12: SESSION NOTES	Page : 02 of 04
3. <b>s</b> t	сер 5	
	participants to identify the activities the Procedure and who is involved.	Write answers on whiteboard
Ord	ler answers and evaluate together.	
	capitulate the procedure which is as lows:	Show V 3
	e procedure consists of 4 steps involving pervisory Management and 3 Sub-Sections.	
The	e procedure comprises:	
a.	Retrieval of water bills.	
	Activities: After identification of the customer, outstanding Water Bills are taken from his Customer Envelop and given to the Cashier.	
	Involved persons/sections: - Customer Relations Section: - Bill Filing Clerk.	
b.	Payment of water bills.	
	<ul> <li>Activities:</li> <li>Receive payment from customer;</li> <li>If required: add fine for late payments;</li> <li>Customer retains original Water Bill.</li> </ul>	
	Involved persons/sections: - Cash section: Cashier.	
c.	Deposit of received payments.	
	Activities: - The responsible supervisor checks at the end of each day the money received and the Water Bills taken out. - Money is deposited at the bank.	•

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Module	ule : INTRODUCTION TO THE PROCEDURE FOR COLLECTING WATER BILLS	Code	:	OPF 012
	FOR COMPOSING WRITER PILLES	Edition	:	09-03-1985
Sec	tion 2 : SESSION NOTES	Page	:	03 of 04
	Involved persons/sections:			
	- Supervisor; - Cash Section: Cashier.			
	d. <u>Bookkeeping</u>	j		
	Activities:			
	- Recording of transactions; - Verification.			
	Involved persons/sections:			
	- Bookkeeping.			
4.	Discussions			
	Discuss the Procedure by asking a.o.:			
	- Why do we have to give the original Water Bill to the customer?			
	- How often should we deposit received money?			
	- Are we allowed to replenish our Petty Cash with received payments and if so, why?			
	- How can we tally the cash inflow with Water Bills paid?			
5.	Summary			
	Water Enterprises depend on their billing to recover expenditures.			
	The procedure for collecting Water Bills is a working arrangement which organizes <u>people</u> and <u>activities</u> to:	Show V 2	2	
	- Collect payments due from customers in an effective and efficient manner.			
	- Update customer accounts.	l		
	This procedure follows after the Procedure for Preparing Water Bills.			

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Module : INTRODUCTION TO THE PROCEDURE FOR COLLECTING WATER BILLS	Code : OPF 012
	Edition : 09-03-1985
Section 2 : SESSION NOTES	Page : 04 of 04
The procedure consists of 4 steps involving Supervisory management and 3 sub-sections: - retrieval of Water Bills; - payment of Water Bills; - deposit of payments; - bookkeeping.	Show V 3
Rezinder	
We depend on our customers to come and pay. Our service should be polite, correct, and fast.	Give H 1
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Module : INTRODUCTION TO THE PRO FOR COLLECTING WATER BI				OPF 012
FOR COLLECTING WATER BI	כיונו	Edition	:	09-03-1985
Section 3 : TRAINING AID	S	Page	:	01 of 01
2 Procedures for OPF 012/V 1 Water Sales	Objectives of Procedure for ing Water Bil	Collect-	_	OPF 012/V :
2 procedures for water sales Preparing water bills Collecting water bills	CUSTO AND	T PAYMENT MERS IN AN EFFICIENT CUSTOME	N EF MA	FECTIVE
Flowchart of the OPF 012/V 3 Procedure for Collect- ing Water Bills				
	Introduction Procedure for ing Water Bil	Collect		OPF 012/H

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DEPARTMENT OF PUBLIC WORKS DIRECTORATE GENERAL CIPTA KARYA DIRECTORATE OF WATER SUPPLY



Module	:	INTRODUCTION TO THE PROCEDURE FOR COLLECTING WATER BILLS	Code	:	OPF 012
		FOR COLLECTING WRIER BILLS	Edition	:	09-03-1985
Section 4	:	HANDOUT	Page	:	01 of 04

## 1. INTRODUCTION

Bach day Water Enterprises incur costs to supply water to their customers. These costs will be recovered from the customers by billing them for water consumed. There is, however, a significant time gap between the moment costs are incurred and when payments for water are received. During that period of time, usually 3-4 months, the Water Enterprise has to finance its costs.

Efficient collection of outstanding Water Bills does not only take into consideration <u>how</u> much is collected but also <u>when</u> payment are collected.

There are two generally applied methods of collecting Water Bills. The first methods is collecting door-to-door which is maybe effective but also expensive. The second method which we will discuss hereafter, is opening payment counters for the public to come and pay. To make sure that our customers will come, we have to make it attractive for them to pay. That implies our service has to be polite, correct, and fast. It also means that when our customer comes to pay, all his outstanding bills are presented to him for payment. We might even consider informing customers in advance on the amount due.

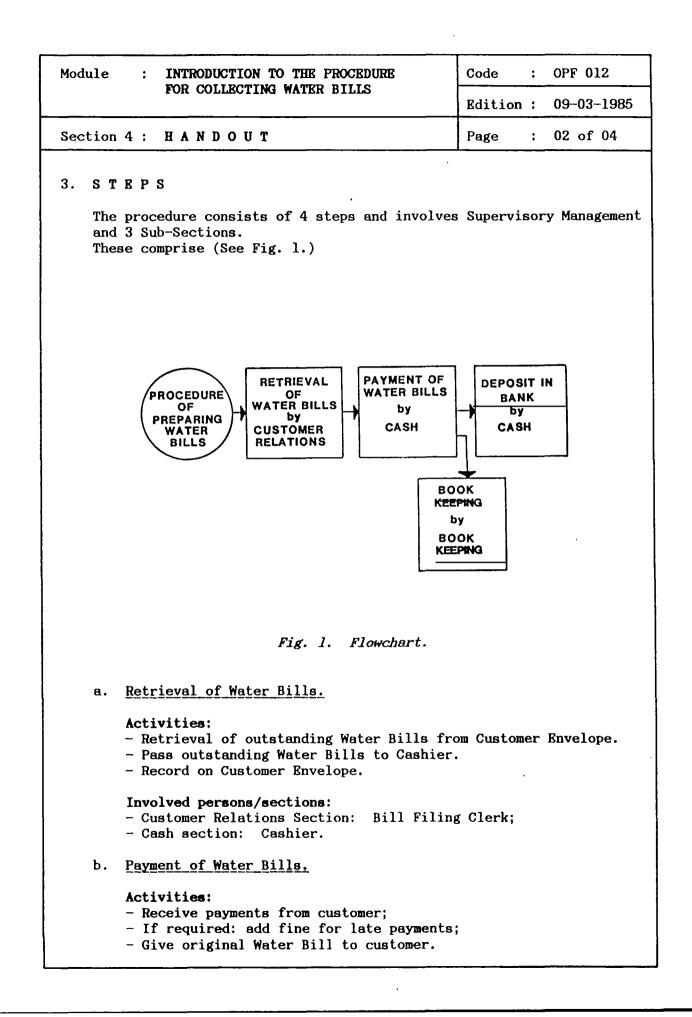
The second procedure in the billing process which is named the Procedure for Collecting Water Bills, deals with the problem of quick retrieval of Water Bills, payments and control of the cash inflow as well the updating of our customer accounts.

## 2. OBJECTIVES OF THE PROCEDURE

The Procedure for Collecting Water Bills is a working arrangement which organizes people and activities to:

- collect payments due from customers in an effective and efficient manner;
- update customer accounts.

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Module	: INTRODUCTION TO THE PROCEDURE	Code :	OPF 012
	FOR COLLECTING WATER BILLS	Edition :	09-03-1985
Section	4 : HANDOUT	Page :	03 of 04
	Involved persons/sections: - Cash Section: Cashier.		
с.	Deposit of received payments.		
	Activities: - Check cash inflow vs. Water Bills paid; - Deposit money at bank.		
	Involved persons/sections: - Supervisory Management (Department Head, - Cash Section: Cashier.	Branch Hea	ıd);
d.	Bookkeeping.		
	Activities: - Recording of transactions. - Verification. Involved persons/sections: - Bookkeeping Section.		
Wate	MARY er Enterprises depend on billing to recov icient billing does not only mean <u>how much</u>		
<u>whe</u> i	n payments are received.		
- tl	ling is split into two procedures: he Procedure for preparing Water Bills; he Procedure for collecting Water Bills.	-	
whie - ce ma	Procedure for collecting Water Bills is ch organize <u>people</u> and <u>activities</u> to: ollect payments due from customers in an e anner; pdate customer accounts.	-	-
sup - re - p: - de	procedure consists of 4 steps involvi ervisory managment: etrieval of Water Bills; ayment of Water Bills; eposit of payments; ookkeeping.	.ng 3 subs	ections and

Module	:	INTRODUCTION TO THE PROCEDURE	Code	:	OPF 012
		FOR COLLECTING WATER BILLS	Edition	:	09-03-1985
Section 4	:	HANDOUT	Page	:	04 of 04

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## Remember

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We depend on our customers to come to us and pay their water bills. Our service should be polite, correct, and fast.

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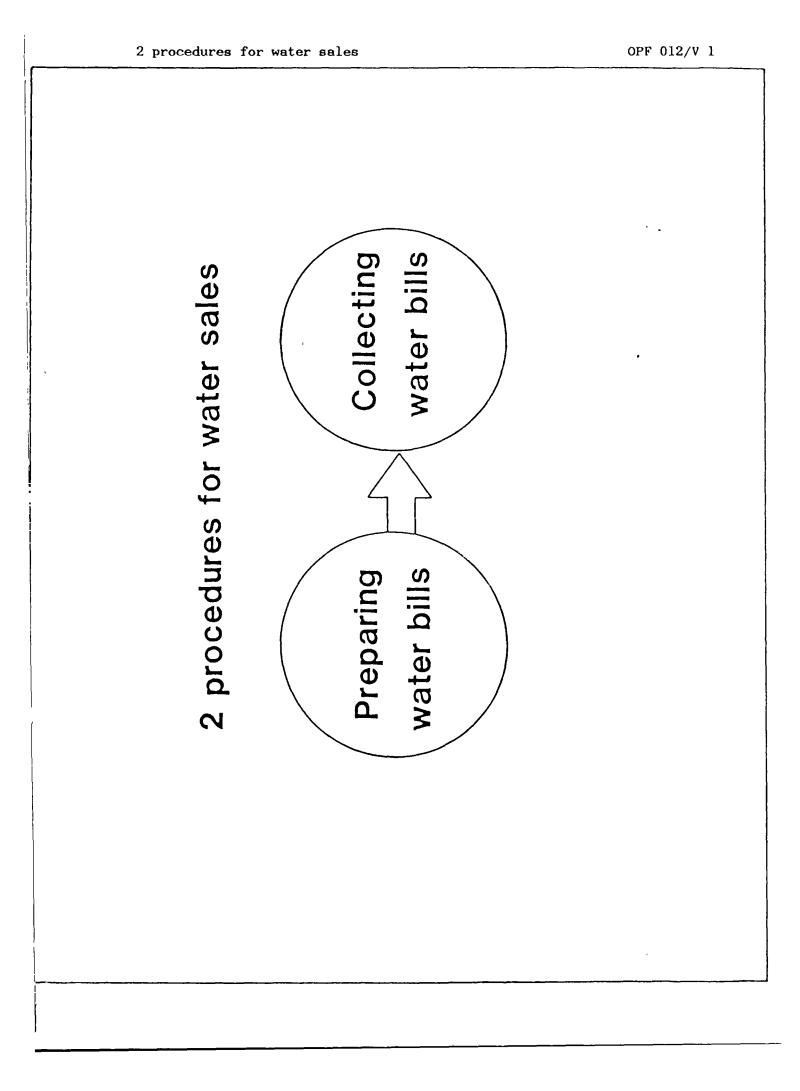
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Module	: INTRODUCTION TO THE PROCEDURE FOR COLLECTING WATER BILLS	Code : OPF 012
		Edition : 17-04-1985
Annex	: VIEWFOILS	Page : Ol of O4
TIÏ	TLE :	CODE :
1.	2 procedures for water sales	OPF 012/V 1
2.	Objectives of the procedure for collecting water bills	S OPF 012/V 2
3.	Flowchart of the procedure for collecting water bills	OPF 012/V 3
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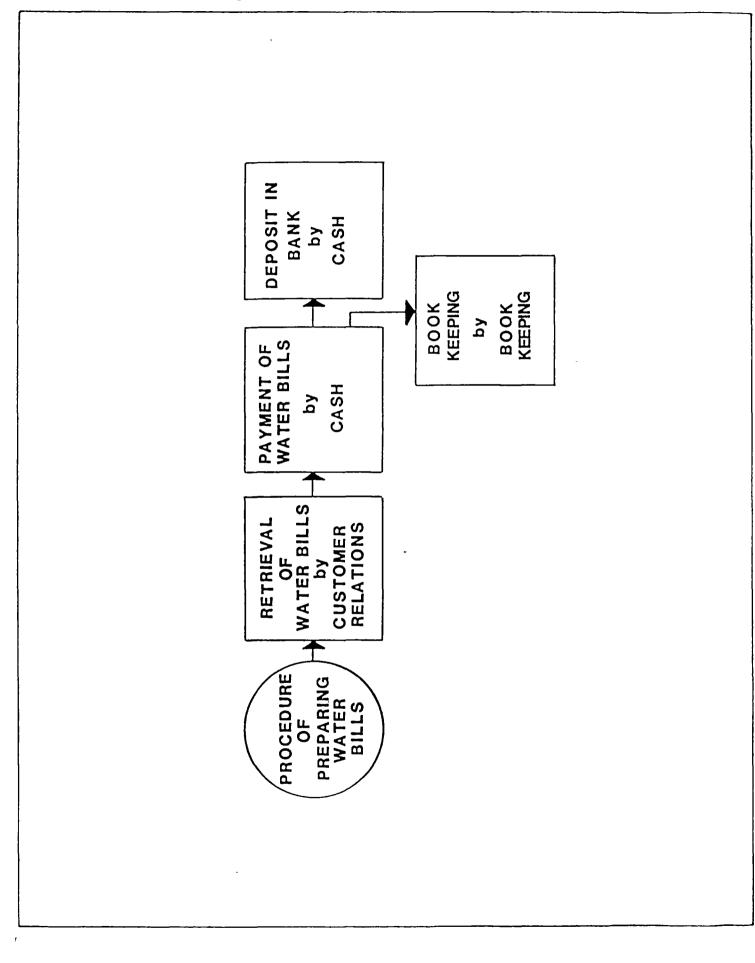


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## UP DATE CUSTOMER ACCOUNTS

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DEPARTMENT OF PUBL	CIPTA KARYA	MDP DHV TGI
DIRECTORATE OF WAT		
REQUESTIN	ION TO THE PROCEDURE FOR 3 PURCHASE AND ORDERING ALS AND SUPPLIES	Code : OPF 013 Edition : 09-03-1985
Section 1 : INFOR	MATION SHEET	Page : 01 of 01/1
Duration	45 minutes.	
Training objectives	- recite the objective	trainee will be able to es of the Procedure Re nd Ordering of Materials
	and Supplies;	ad ordering or indecrial
	<ul> <li>explain in the correct sequence of this proce</li> </ul>	ct order the step-by-ste edure.
a, =		
•••••••••••••••••••••••••••••••••••••		
Trainee selection	- Director PDAM/Head BP. - Head of the Technical	
	- All Section Heads.	bepar tmene,
= = -		
Training aids	- Viewfoils : OPF 013/V	
· · · · · · · · · · · · · · · · · · ·	- Handout : OPF 013/H	1.
· · · · · · · · · · ·		
سة من يو مسابقة بين يو		
- <sup>1</sup>	-	
Special features	Implementation of the s explained in seperate m	teps of this procedure indules.
	-	
n symplectrans: Filenee, if Wa €∀ " = = = = = =		
Keywords	Procedure/materials/pur	chase/minimum stock/re
	quest purchase.	

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F	INTRODUCTION TO THE PROCEDURE FOR REQUESTING PURCHASE AND ORDERING	Code :	
	OF MATERIALS AND SUPPLIES	Edition :	09-03-1985
Section 2 : 8	SESSION NOTES	Page :	01 of 04
<pre>1. Introduct;     A smooth     reliable c</pre>	on supply of materials is vital for operations.		
Water Ent for this p	erprises will have to keep stock		
should be	tock, however, is expensive and reduced to a minimum without en- the reliability of our operations.		
plenishmen - when to	to take 2 major decisions for re- t of stock: place an order; should be ordered.	Show V 1	
- lead tim	der depends on: e; the order.		
- addition order; - transpor - quantity	o order depends on: al costs of placing an extra tation costs; discounts; s of being out of stock;		
each item such a wa	stock level must be determined for carried in stock and selected in y that stock still will be avail- g the lead time.	Show V 2	
Ordering s for Reque rials.	tock is organized in the Procedure sting Purchase and Ordering Mate-		
procedures	edure is the first of 4 (four) which control the whole process ng and issueing materials and		
<ul> <li>procedur</li> <li>ordering</li> <li>procedur</li> <li>supplies</li> </ul>	i and	Show V 3	
- procedure plies;	e for paying materials and sup-		

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Module : INTRODUCTION TO THE PROCEDURE FOR REQUESTING PURCHASE AND ORDERING OF MATERIALS AND SUPPLIES	Code : OPF 013 Edition : 09-03-1985
	Builtion : 09-03-1985
Section 2: SESSION NOTES	Page : 02 of 04
- procedure for issueing materials and sup- plies.	
2. Objectives of the procedure	
<pre>The procedure for requesting purchase and ordering materials and supplies is a working arrangement which organizes people and acti- vities to: minimize inventory costs; make sure that stock levels will not fall below minimal acceptable levels; reorder materials and supplies in due time; select suppliers with the most favourable conditions for the Water Enterprise; fix payment schedules in accordance with the financial resources of the Water En- terprise.</pre>	Show V 4
3. Steps	
Ask the participants to identify the activi- ties of the procedure and who should carry out these activities.	Write answers on whiteboard
Order answers and evaluate together.	
Recapitulate the procedure as follows. The procedure consists of 3 (three) steps involving. The Director PDAM/Head BPAM, the Head of the Finance/Administration Department and 2 Sub- sections. The procedure comprises:	Show V 5
a. <u>Check minimum stock levels.</u>	
<ul> <li>Activities</li> <li>Check stock cards for items which are approaching its minimum stock level and should be replenished;</li> <li>Prepare a list requesting purchase of materials and supplies;</li> <li>Approval by the Head of the Finance</li> </ul>	
and Administration Department;	

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Module	: INTRODUCTION TO THE PROCEDURE FOR REQUESTING PURCHASE AND ORDERING	Code :	OPF 013
	OF MATERIALS AND SUPPLIES	Edition :	09-03-1985
Section	2: SESSION NOTES	Page :	03 of 04
	Involved persons/sections: - Sub-section Warehousing; - Head of the Finance and Administration Department.		
b.	<u>Select supplier.</u>		
	<ul> <li>Activities</li> <li>Collect information regarding prices, payment terms, reliability of supplier with respect to meeting delivery dates, and quality of products;</li> <li>Select supplier based on price, quali- ty and payment terms;</li> <li>Approval by the Head of the Finance and Administration Department.</li> </ul>		
	<ul> <li>Involved persons/sections:</li> <li>Sub-Section Purchasing;</li> <li>Head of the Finance and Administration Department.</li> </ul>		
c.	Order_materials_and_supplies.		
	Activities - Prepare purchase order; - Approval by Director PDAM/Head BPAM; - Send purchase order to supplier. Involved persons/sections: - Sub-section Purchasing;		
	- Director PDAM/Head BPAM.		
4. Dise	cussion		
Disc by a	cuss the procedure with the participants asking among others:		
- 14 mi - Sl ea	ay is stock keeping expensive? a allowed to let stock levels fall below inimum stock levels? hould there be a minimum stock level for ach item in stock? hould each purchase order be signed by the Director PDAM/Head BPAM?		

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Module : INTRODUCTION TO THE PROCEDURE FOR REQUESTING PURCHASE AND ORDERING	Code : OPF 013	
OF MATERIALS AND SUPPLIES	Edition : 09-03-198	
Section 2 : SESSION NOTES	Page : 04 of 04	
5. Summary		
Keeping stock is expensive and should be reduced to a minimum without endangering the reliability of our operations.		
Purchasing decisions for stock replenishment are regulated by the Procedure for Request- ing Purchase and Ordering Materials and Supplies.		
This procedure is the first of 4 (four) procedures which control the process of ordering and issueing materials.	Show V 3	
<pre>The Procedure for Requesting Purchase and Ordering Materials and Supplies is a working arrangement which organizes people and acti- vities to: - minimize inventory costs; - make sure that stock levels will not fall below minimal acceptable levels; - reorder materials and supplies in due time;</pre>	Show V 4	
<ul> <li>select suppliers with the most favourable conditions for the Water Enterprise;</li> <li>fix payment schedules in accordance with the financial resources of the Water Enterprise.</li> </ul>		
The procedure consists of 3 (three) steps involving management and 2(two) subsections.	Show V 5	
The procedure comprises: - checking minimum stock levels; - selecting a supplier; - ordering materials and supplies.		
Remember:		
Two decisions are important when ordering materials: - when to order;	Show V 1	
- how much to order.	Give H l	

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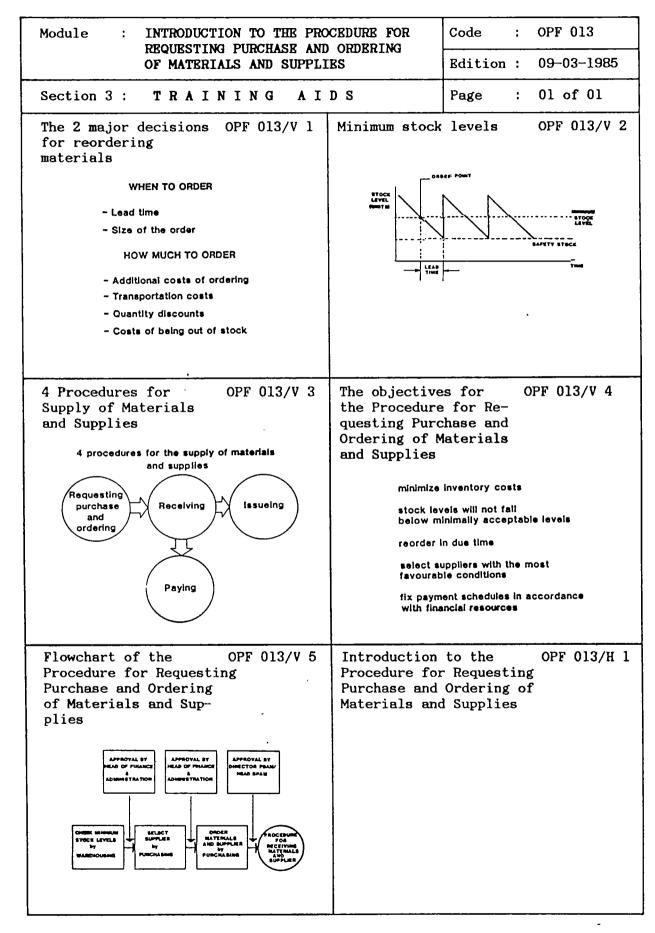
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DEPARTMENT OF PUBLIC WORKS DIRECTORATE GENERAL CIPTA KARYA DIRECTORATE OF WATER SUPPLY

MDPP DHV TG1 IWACO

Module :	INTRODUCTION TO THE PROCEDURE FOR	Code :	OPF 013
	REQUESTING PURCHASE AND ORDERING OF MATERIALS AND SUPPLIES	Edition :	09-03-1985
Section 4 :	HANDOUT	Page :	01 of 05

## 1. INTRODUCTION

It is impossible to operate a Water Enterprise without interruption if there is no smooth supply of materials. Water Enterprises will have to keep stock for this purpose. Keeping stock, however, is expensive and should be reduced to a minimum without endangering the reliability of our operations.

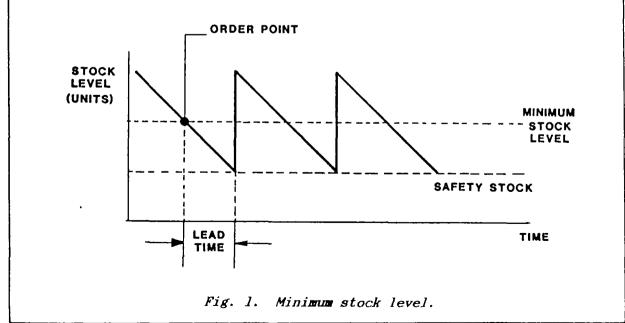
When we consider the re-order of materials, we have to take 2 (two) major decisions. We have to decide:

- when to place an order;

- how much should be ordered.

The decision when to place an order will depend on the lead time (the time interval between placing an order and receiving delivery) and the size of the order. The decision how much to order depends on aspects such as the additional costs of placing an extra order, transportation costs, quantity discounts, the costs being out of stock, etc.

For practical reasons, an order point should be determined for each item carried in stock. This order point is widely known as the minimum stock level and should be selected in such a way that stock will still be available during the lead time (refer to fig. 1.).



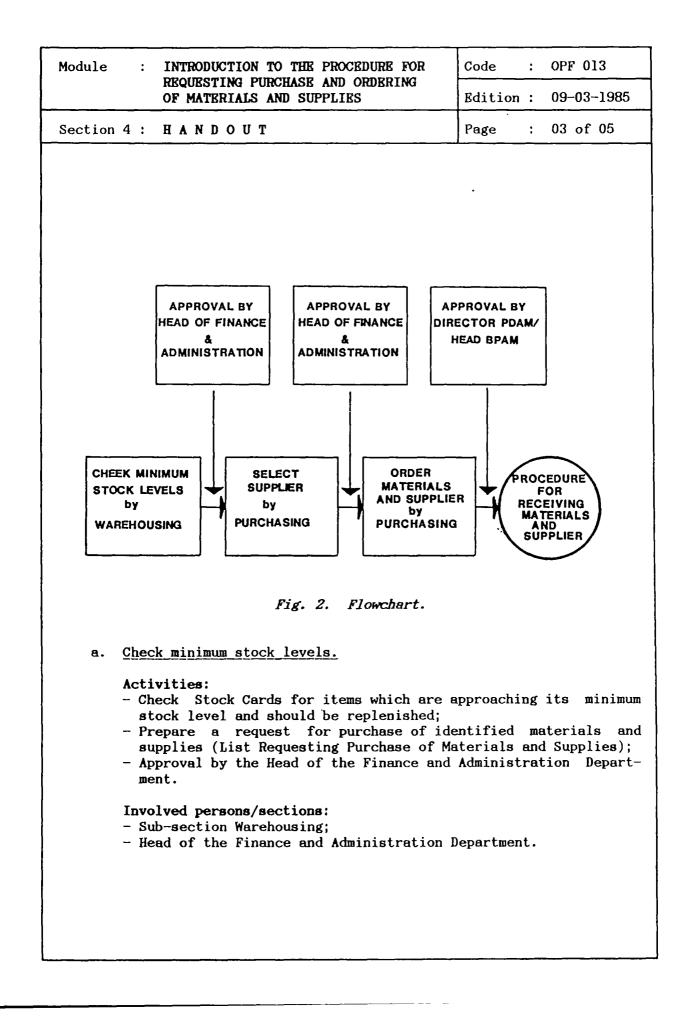
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Module :	INTRODUCTION TO THE PROCEDURE FOR REQUESTING PURCHASE AND ORDERING	Code : OPF 013	
	OF MATERIALS AND SUPPLIES	Edition : 09-03-1985	
Section 4 :	HANDOUT	Page : 02 of 05	
in stock capital organize Material the whole These pro- Procedu Suppli - Procedu - Procedu	stock is complicated by the volume and will result, if not done in th tied up in stock. In order to prev d in the Procedure for Requesting s. This procedure is the first of 4 e process of ordering and issueing m ocedures are: ure for requesting purchase and or es; ure for receiving materials and supp ure for paying materials and supplie ure for issueing materials and supplie	e right way, in too much ent that, the activity is Purchase and Ordering procedures which control aterials and supplies. dering of materials and plies;	
The Pro	ES OF THE PROCEDURE cedure for Requesting Purchase and		
- make accept: - reorde: - select Enterp: - fix pay	<u>es</u> to: ze inventory costs; sure that stock levels will not able levels; r materials and supplies in due time suppliers with the most favourable	fall below minimally ; conditions for the Water	
	-		
3. STEPS This prod BPAM, th Subsectio		tration Department and 2	

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Module				Code	9	:	OPI	7 O]	3						
	REQUESTING PURCHASE AND ORDERING OF MATERIALS AND SUPPLIES			SKLNG	Bdit	tion	:	09	-03-	-1985					
Section	ection 4 : HANDOUT							Page	9	:	04	of	05		
b.	Sele	ect_	anbl	<u>olier</u>											-
	an - Se - Ap	olle elia nd q elec	ect bili uali t su val	ity d ity d uppli	of sup of pro er be	plier ducts sed o	rwi s; onp	th reprise	ing pric espect to quality nance and	meeti and p	ing paym	del ent	te	ry ( ms;	
	– Sul	ıb−s	ecti	ion F	urcha	tions sing; e and	;	mini£	stration D	epart	tmen	t.			
с.	<u>Orde</u>	er o	ater	ials	and	suppl	lies	•							
	Activities - Prepare Purchase Order; - Approval by Director PDAM/Head BPAM; - Send Purchase Order to Supplier. Involved persons/sections: - Sub-section Purchasing; - Director PDAM/Head BPAM.														
4. SUM	MARY														
mat Keej	erial: ping (	s sto	and ck i	sup is ex	plies pensi	whi ve ar	ich nd s	is v hould	guarentee vital for i be reduc perations.	rez red to	liab	le	op	erat	tions.
Pro Sup	Purchasing decisions for stock replenishment are regulated by the Procedure for Requesting Purchase and Ordering Materials and Supplies. The procedure is the first of 4 procedures which control the process of ordering and issueing materials.						and								
Sup <u>act</u> - m - m t	<pre>Supplies is a working arrangement which organizes people and activities to: - minimize inventory costs; - make sure that stock levels will not fall below minimally accep- table levels; - reorder materials and supplies in due time;</pre>							e and							
	nterp						ш <b>О</b> О				. 101	5 1	5.	ciic	AUTOL

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Module :	INTRODUCTION TO THE PROCEDURE FOR REQUESTING PURCHASE AND ORDERING		
	OF MATERIALS AND SUPPLIES	Edition : 09-03-1985	
Section 4 :	HANDOUT	Page : 05 of 05	
the W The pro- tions. The pro-	ayment schedules in accordance with th ater Enterprise. cedure consists of 3 steps involving m cedure comprises:		
- selec	minimum stock levels; t supplier;		
- order	materials and supplies.		
Remembe	r:		
- when	isions are important when ordering mat to order; uch to order.	terials:	
	* * *		
	* * *		

Module	: INTRODUCTION TO THE PROCEDURE FOR REQUESTING PURCHASE AND ORDERING	Code : OPF 013
	OF MATERIALS AND SUPPLIES	Edition : 09-03-1985
Annex	: VIEWFOILS	Page : 01 of 06
TIT		CODE :
1.	The 2 major decisions for replenishment of stock	OPF 013/V 1
2.	Minimum stock level	OPF 013/V 2
3.	4 procedures for supply of materials and supplies	OPF 013/V 3
4.	The objectives for the procedure for requesting, purchase and order of materials and supplies	OPF 013/V 4
5.	Flowchart of the procedure for requesting, purchase and order of materials and and supplies	OPF 013/V 5
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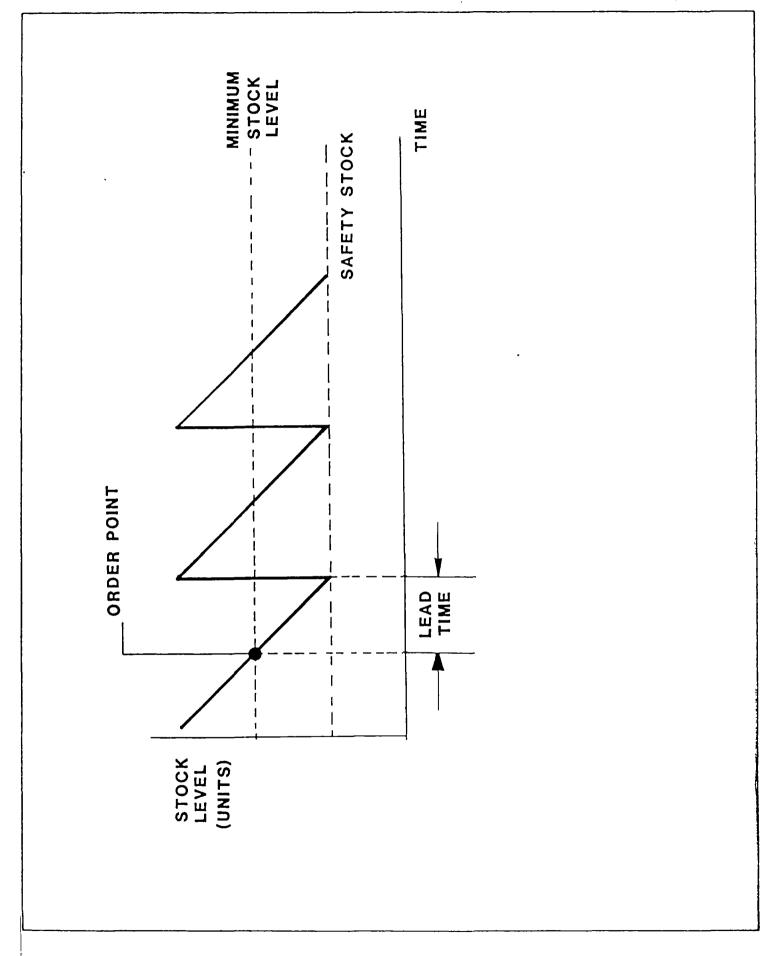
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<ul> <li>WHEN TO ORDER</li> <li>Lead time</li> <li>- Lead time</li> <li>- Size of the order</li> <li>- Size of the order</li> <li>- Additional costs of ordering</li> <li>- Additional costs of ordering</li> <li>- Transportation costs</li> <li>- Costs of being out of stock</li> </ul>
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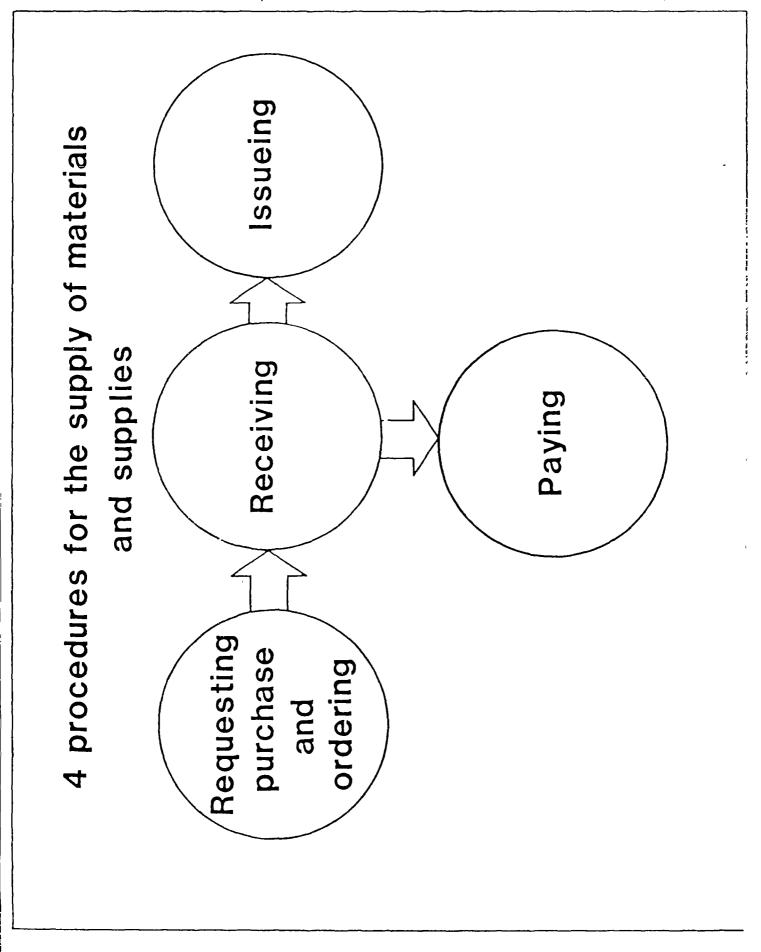
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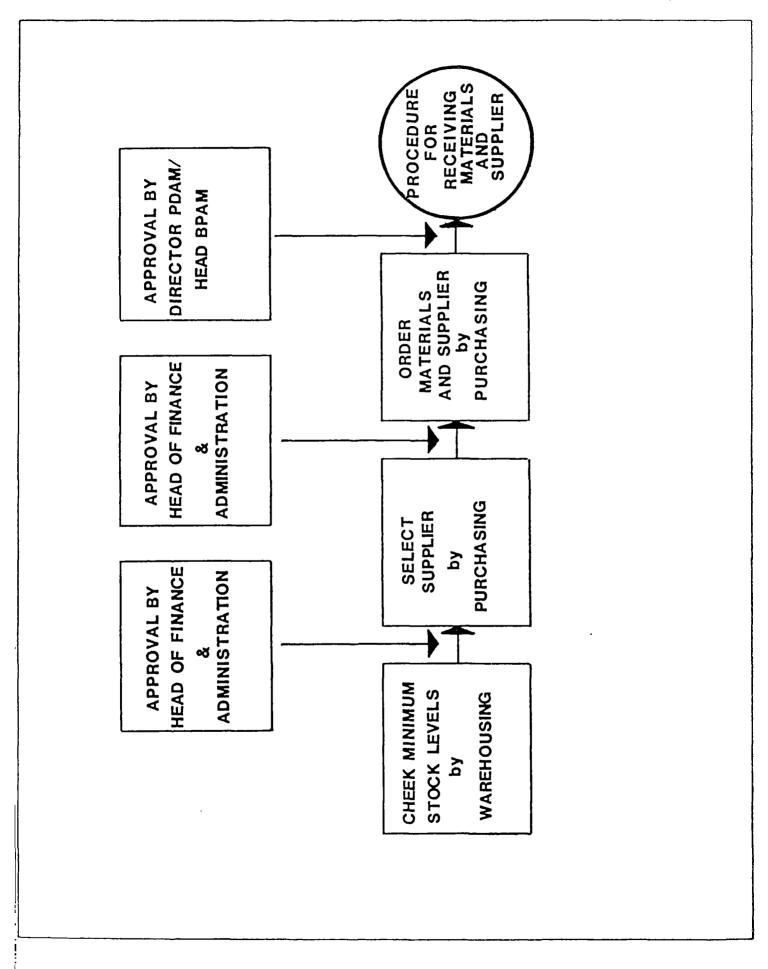


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OPF 013/V 3

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OPF 013/V 5

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DEPARTMENT OF PUBL DIRECTORATE GENERAL C DIRECTORATE OF WATE	IPTA KARYA			
Module : INTRODUCTION TO THE PROCEDURE		Code : OPF 014		
	ING MATERIALS AND	Edition : 17-04-1985		
Section 1 : INFOR	MATION SHEET	Page : 01 of 01/13		
Ouration ;;	45 minutes.			
Training objectives :	After this session, the t - recite the objectives Receiving Materials and - explain in the correct sequence of this procee	of the Procedure for Supplies; order the step-by-step		
· · · · · · ·				
· · · · · · · · · · · · · · · · · · ·	·			
rainee selection :	- Director PDAM/Head BPAN All Department Heads; - All Section Heads.	1;		
	⊥			
Craining aids :	- Viewfoils: OPF 014/V 1- - Handout : OPF 014/H 1.			
Special features :	Implementation of the ste explained in separate mod			
Keywords :	Procedure/materials/recei control.	.pt/storage/stock		

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	INTRODUCTION TO THE PROCEDURE FOR RECEIVING MATERIALS AND	Code :	OPF 014
	SUPPLIES	Edition :	17-04-1985
Section 2 : S	SESSION NOTES	Page :	01 of 06
1. Introduct:	ion		
	th supply of materials and supplies al importance to the reliability of s.		
the Water and is o	ion to order materials and supplies Enterprises is a complex decision organized by the Procedure for Re- Purchase and Ordering of Materials.	Show V 1	
activity	materials is a normal routine for a Water Enterprise but there umber of aspects which deserve our		
delivered	to make sure that the materials to us are in good condition and in e with the specifications of the Order.	Show V 2	
the Purc	gularity between the delivery and hase Order must be settled before are made to the supplier.		
	materials have to be accounted for egular intervals checked for pre-		
	ctivities do not stop there. There be a proper storage of materials ns:	Show V 3	
. protect fire, . protect ployect . where propert . where	ls have to be stored in safe place: cted from losses due to weather, theft, and other hazards; cted from unauthorized use by em- es; materials can only be removed with r authorization; only persons responsible for mate- and supply inventories have access.		
that ma	ls should be stored in such a way aterials can be easily issued, and inventoried.		

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Module : INTRODUCTION TO THE PROCEDURE FOR RECEIVING MATERIALS AND	Code : OPF 014
SUPPLIES	Edition : 11-03-1985
Section 2: SESSION NOTES	Page : 02 of 06
- Items should be identified by descriptive tag and stocks numbers to ease the tasks of issueing and inventorying. Receiving materials is organized in the	s
Procedure for Receiving Materials and Supplies.	
The Procedure for Receiving Materials and Supplies is the second of the 4 (four procedures for the ordering and issue or materials.	$\overline{\mathbf{D}}$
These procedures are:	
<ul> <li>Procedure for Requesting Purchase and Ordering of Mateirals and Supplies.</li> <li>Procedure for Receiving Materials and Supplies.</li> <li>Procedure for Paying of Material and Supplies.</li> <li>Procedure for Issueing of Materials and Supplies.</li> </ul>	d -
2. Objectives of the procedure	
<ul> <li>The Procedure for Receiving Materials and Supplies is a working arrangement which organizes <u>activities</u> and <u>people</u> to:</li> <li>make sure that delivered materials are in accordance with the specifications of the Purchase Order;</li> <li>make sure that payments are only made for correct deliveries;</li> <li>materials and supplies are properly accounted for.</li> </ul>	
3. Steps	
Ask participants to identify the activities of the Procedure and who is involved.	Write answer on whiteboard
Order answers and evaluate together.	
	s Show V 5

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Module	: INTRODUCTION TO THE PROCEDURE FOR RECEIVING MATERIALS AND	Code	:	OPF 014
	SUPPLIES	Edition	:	11-03-1985
Section	2: SESSION NOTES	Page	:	03 of 06
and Adr	procedure consists out of 6 (six) steps involves and the Head of the Finance and inistration Department and persons/sec- ons involved are:			
The	se steps comprise:			
а.	Receipt and inspection of materials.			
	<pre>Activities: - Receipt of materials; - Inspection and counting of delivered materials; - Preparation receiving report for com- parison between Purchase Order and suppliers invoice; - Acknowledgement by the Head of the Finance and Administration Department; - Sent report to Bookkeeping and Pur- chasing. Involved persons/sections: - Warehousing; - Head of Finance and Administration Department.</pre>			
b.	<u>Recording on stock cards.</u> Activities: - Recording of received materials and			
	<ul> <li>Recording of received materials and supplies on Stock Cards.</li> <li>Involved persons/sections:</li> <li>Warehousing.</li> </ul>			
c.	<ul> <li>Approval of suppliers invoice.</li> <li>Activities: <ul> <li>Acknowledgement of suppliers invoice by the Head of the Finance and Administration Department.</li> <li>Verify that materials have been ordered and are in accordance with the</li> </ul> </li> </ul>			

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Module	: INTRODUCTION TO THE PROCEDURE FOR RECEIVING MATERIALS AND	Code : OPF 014
	SUPPLIES	Edition : 11-03-1985
Section	2: SESSION NOTES	Page : 04 of 06
	<ul> <li>Approval by the Head of the Finance and Administration Department.</li> <li>Sent Payment Order to Cashier for payment (start of the Procedure for Paying for Materials and Supplies).</li> <li>Involved persons/sections:</li> <li>Bookkeeping.</li> <li>Head of the Finance and Administration Department</li> </ul>	•
d.	<pre>Bookkeeping Activities: - Recording Verification. Involved persons/sections: - Bookkeeping.</pre>	
e.	<pre>Update outstanding orders. Activities: - Update records for outstanding orders for approved deliveries. - Based on approved invoices. Involved persons/sections: - Purchasing.</pre>	
f.	<ul> <li><u>Stock control.</u></li> <li><u>Activities:</u> <ul> <li>Compare records from warehousing and bookkeeping and adjust.</li> <li>Compare warehousing records with physical inventories.</li> <li>The physical count can be made on a piecemeal basis by inventorying only certain items at one time.</li> <li>Any significant difference between records and the physical count should be investigated to see whether this due to shrinkage, breakage, counting errors, recording errors, or theft.</li> </ul> </li> </ul>	

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Module : INTRODUCTION TO THE PROCEDURE	Code	:	OPF 014
FOR RECEIVING MATERIALS AND SUPPLIES	Edition	:	11-03-1985
Section 2 : SESSION NOTES	Page	:	05 of 06
Involved persons/sections: - Bookkeeping Sections.			
4. Discussion			
Discuss the procedure with the participants by asking them among others:			
- Should the person who inspects the delivered materials have a Purchase Order which also contains prices?	1		
<ul> <li>Is it absolutely necessary that both Warehousing and Bookkeeping keep detailed records of our inventories?</li> </ul>			
<ul> <li>Why should Bookkeeping do the physical count of inventories and not Warehousing who knows much more about materials?</li> </ul>			
- Why is the Suppliers Invoice approved by the Head of the Finance and Administration Department and not by the Director PDAM/ Head BPAM?	. ]		
5. Summary			
Ordering and receiving materials is a normal routine activity of a Water Enterprise. We have to make sure that the materials delivered to us are in good condition and in accordance with the specifications of the Purchase Order.			
Any irregularity between the delivery and the Purchase Order must be settled before payments are made to the supplier.			
Receiving materials is organized in the Procedure for Receiving Materials and Sup- plies. This procedure is the second of 4 (four) procedures which control the whole process of ordering and issueing materials		1	

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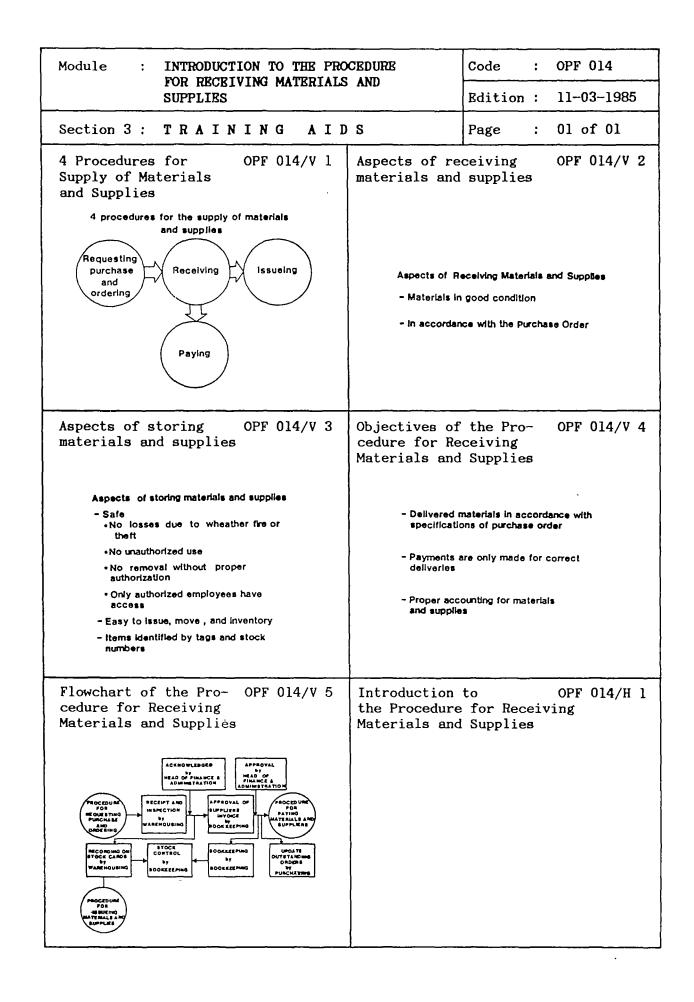
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Module : INTRODUCTION TO THE PROCEDURE FOR RECEIVING MATERIALS AND	Code : OPF 014
SUPPLIES	Edition : 11-03-1
Section 2 : SESSION NOTES	Page : 06 of 0
The Procedure for Receiving Materials and Supplies is a working arrangement which organizes <u>activities</u> and <u>people</u> to:	Show V 4
<ul> <li>make sure that delivered materials are in accordance with the specifications of the Purchase Order;</li> <li>make sure that payments are only made for correct deliveries;</li> <li>materials and supplies are properly accounted for.</li> </ul>	
The procedure consists out of 6 (six) steps and involves 3 (three) subsections the Head of the Finance & Administration Department and 3 (three) subsections. The procedure comprises:	Show V 5
<ul> <li>receipt and inspection of materials;</li> <li>recording on Stock Cards;</li> <li>approval of Suppliers Invoice;</li> <li>bookkeeping;</li> <li>updating outstanding orders;</li> <li>stock control.</li> </ul>	Give H l
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DEPARTMENT OF PUBLIC WORKS DIRECTORATE GENERAL CIPTA KARYA

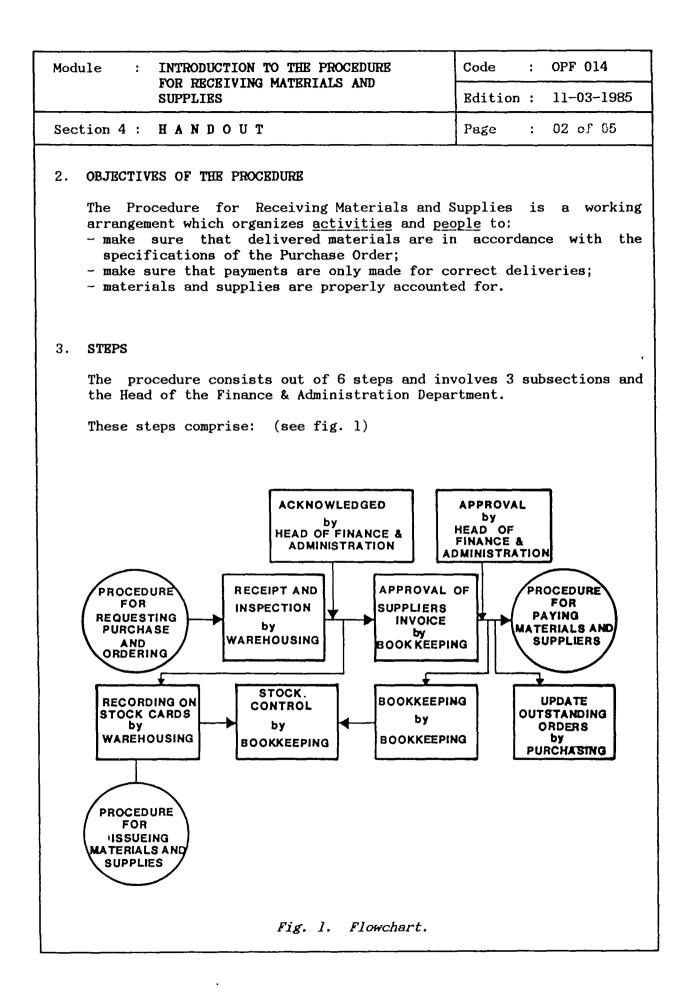
DIRECTORATE OF WATER SUPPLY



DIRECTORATE OF WATER SUPPLY	IWACO
Module : INTRODUCTION TO THE PROCEDURE FOR RECEIVING MATERIALS AND SUPPLIES	Code : OPF 014 Edition : 11-03-1985
Section 4 : H A N D O U T	Page : 01 of 05
1. INTRODUCTION The smooth supply of materials and supplies if for the reliability of our operations. The rials and supplies is a complex decision and Procedure for Requesting Purchase and Ordering Receiving materials is a normal routine activ prise but there are a number of aspects which - we have to make sure that the materials deli- condition and in accordance with the specific Order; - any irregularity between the delivery and the specific order;	is of vital importance decision to order mate- d is organized by the g of Materials. vity for a Water Enter- deserve our attention: ivered to us are in good ications of the Purchase
be settled before payments are made to the s - delivered materials have to be accounted for vals checked for presence.	supplier;
<ul> <li>Materials have to be stored in a safe place</li> <li>protected from losses due to weather, f hazards;</li> <li>protected from unauthorized use by employed, where materials can only be removed with the where only persons responsible for materials ries have access.</li> </ul>	ire, theft, and other ees; proper authorization;
<ul> <li>Materials should be stored in such a way easily issued, moved, and inventoried.</li> </ul>	that materials can be
<ul> <li>Items should be readily identified by desc numbers to facilitate the tasks of issueing</li> </ul>	
Receiving materials is organized in the Pr Materials and Supplies.	rocedure for Receiving
This procedure is the second of the 4 procedu issue of materials.	res for the ordering and
These procedures are:	
<ul> <li>Procedure for Requesting Purchase and Ord Supplies.</li> <li>Procedure for Receiving Materials and Suppl</li> <li>Procedure for Paying of Materials and Suppl</li> <li>Procedure for Issueing of Materials and Suppl</li> </ul>	ies; ies;

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Module	: INTRODUCTION TO THE PROCEDURE	Code : OPF 014
	FOR RECEIVING MATERIALS AND SUPPLIES	Edition : 11-03-1985
Section	4 : HANDOUT	Page : 03 of 05
a. b.	Receipt and ispection of materials Activities: - receipt of materials; - inspection and counting of delivered mat - preparation of Report on the receipt of between Purchase Order and Suppliers Inv - acknowledgement by the Head of the Fine Department; - sent report to Bookkeeping and Purchasin Involved persons/sections: - Warehousing; - Head of Finance & Administration Departm Recording on Stock Cards Activities:	of Goods for comparison voice; ance and Administration ng.
с.	<ul> <li>recording of received materials and supp Involved persons/sections:</li> <li>Warehousing.</li> </ul> Approval of suppliers invoice	olies on Stock Cards.
	<pre>Activities: - acknowledgement of suppliers invoice by and Administration Department; - verification that materials have been or dance with the Purchase Order Report or from Warehousing); - preparation Payment Order; - approval by the Head of the Finance &amp; ment; - sending Payment Order with supporting of payment (start of the Procedure for Pay Supplies). Involved persons/sections: - Bookkeeping; - Head of the Finance &amp; Administration Dep</pre>	rdered and are in accor- n the Receipt of Goods Administration Depart- locuments to Cashier for ving for Materials and

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Module : INTRODUCTION TO THE FOR RECEIVING MATER		Code : OPF 014
	SUPPLIES	Edition : 11-03-1985
Section	4: HANDOUT	Page : 04 of 05
d. e. f.	Bookkeeping Activities: - recording; - verification. Involved persons/sections: - Bookkeeping. Update outstanding orders Activities: - update records for outstanding order - based on approved invoices. Involved persons/sections: - Purchasing. Stock control Activities: - compare records from Warehousing and - compare warehousing records with phy - the physical count can be made in torying only certain items at one ti - any significant difference between count should be investigated to see shrinkage, breakage, counting error theft.	d Bookkeeping and adjust; ysical inventories; n a piecemeal way by inven- ime; n records and the physical ee whether they are due to
Wat to of	ering and receiving materials is a not er Enterprise. We have to make sure t as are in good condition and in accords the Purchase Order. Any irregularity h chase Order must be settled before pay	that the materials delivered ance with the specifications between the delivery and the

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Module : INTRODUCTION TO THE FOR RECEIVING MATERI		Code :	OPF 014
SUPPLIES		Edition :	11-03-1985
Section 4 : HANDOUT		Page :	05 of 05
Receiving materials is organi rials and Supplies. This pro which control the whole proc and supplies.	ocedure is the se	cond of the	4 procedures
The Procedure for Receivin arrangement which organizes a - make sure that delivered specifications of the Purch - make sure that payments are - materials and supplies are	<u>activities</u> and <u>pe</u> d materials are i nase Order; e only made for c	ople to: n accordance correct delig	ce with the
The procedure consists out of Finance & Administration Depa The procedure comprises: - receipt and inspection of m - recording on Stock Cards; - approval of Suppliers Invoi - bookkeeping; - updating outstanding orders - stock control.	of 6 steps and in artment and 3 sub materials; ice;	volves the	Head of the
	* * *		

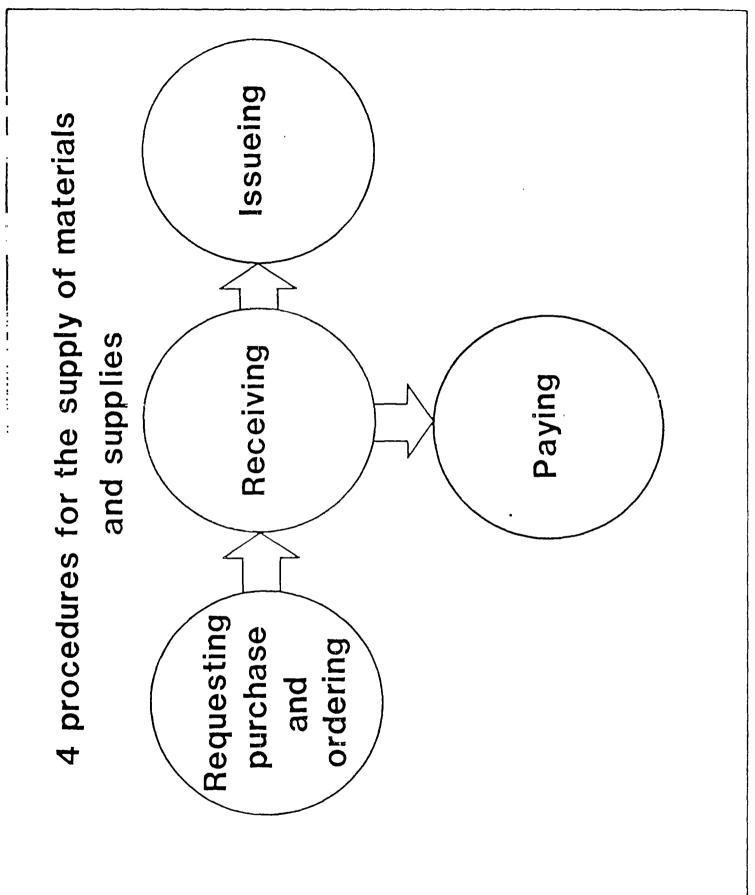
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Module	: INTRODUCTION TO THE PROCEDURE	Code : OPF 014	
	FOR RECEIVING MATERIALS AND SUPPLIES	Edition : 17-04-198	
Annex	: VIEWFOILS	Page : 01 of 06	
TIT	LE :	CODE :	
1.	Introduction to the procedure for receiving materials and supplies	OPF 014/V 1	
2.	Aspects of receiving materials and supplies	OPF 014/V 2	
3.	Aspects of storing materials and supplies	OPF 014/V 3	
4.	Objectives of the procedure for receiving materials and supplies	OPF 014/V 4	
5.	Flowchart of the procedure for receiving materials and supplies	OPF 014/V 5	
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	Aspects of Re	

- Materials in good condition
- In accordance with the Purchase Order

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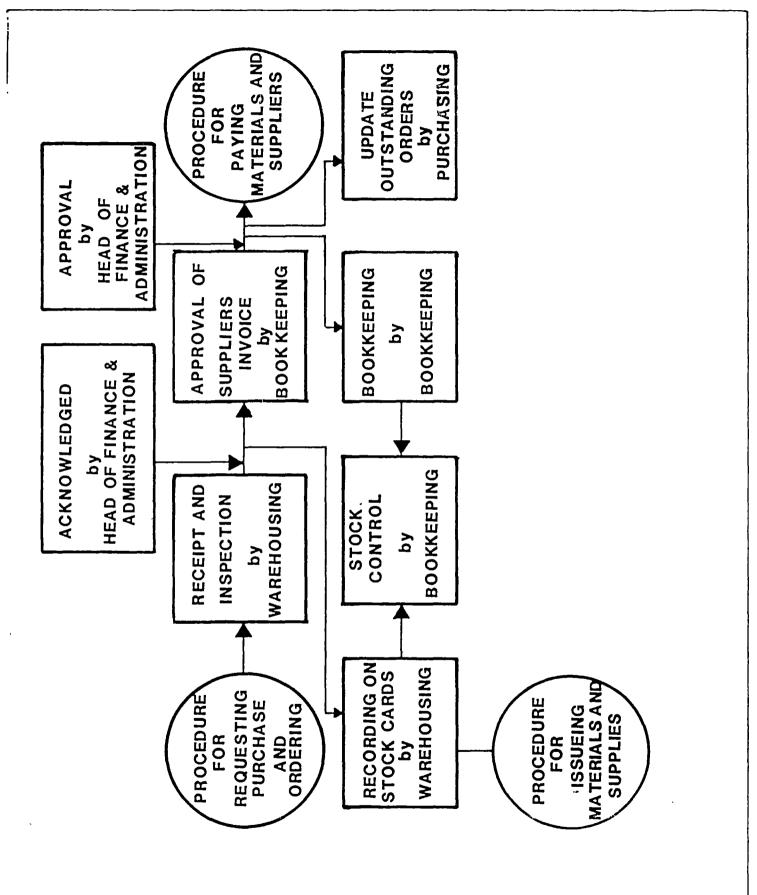
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- Delivered materials in accordance with specifications of purchase order ł
- Payments are only made for correct deliveries ł
- Proper accounting for materials and supplies

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DIRECTORATE GENERAL CI			MDPP DHV TGI
DIRECTORATE OF WATER	SUPPLY		IWACO
	N TO THE PROCEDURE MATERIALS AND SUPPLIES	Code :	OPF 015
		Edition :	27-02-1985
Section 1 : INFORM	ATION SHEET	Page :	01 of 01/09
Duration :	45 minutes.		
Training objectives :	After this session, the - recite the objectives Paying Materials and Su- - explain in the correct sequence of this proces	s of the Proupplies; t order the s	ocedure for
Trainee selection :	- Director PDAM/Head BPA	м:	
	- Head of the Technical I - All Section Heads.		
		-	
Training aids	- Viewfoils: OPF 015/V l - Handout : OPF 015/H l		
Special features :	Implementation of the st explained in seperate mo		procedure is
Keywords :	Procedure/materials/paym	ents.	
	-		
	n allen en der Burgereiten. Nachsteinen der Burgereiten	<u>===</u> nan if si Nataria	이 것 같아요. 또 도그와 이정부로 있는 데 이상 것 같아. 중감상 관련

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	ule : INTRODUCTION TO THE PROCEDURE FOR PAYING MATERIALS AND SUPPLIES	Code :	OPF 015
	-	Edition :	27-02-1985
Sec	ction 2 : SESSION NOTES	Page :	01 of 04
1.	Introduction		
	A smooth supply of materials and supplies is vital for the reliability of our operation.		
	We usually distinguish 4 main activities associated with the supply of materials and supplies.		
	These main activities are: - requesting purchase and ordering; - receiving; - paying;		
	- issueing.		
	These main activities are organized in the 4 accounting procedures with the corresponding name.	Show V 1	
	Here, we will deal with the third procedure wich deals with paying for received mate- rials and supplies.		
	The Procedure for Receiving Materials and Supplies specifies how to verify whether deliveries are in accordance with our Pur- chase Order.		
	It is in the interest of the Water Enter- prise to have a good solid reputation among suppliers and that means among others that payments should be made on time and correct- ly.		
	Correct payment mean that - we pay the correct amount; - to the correct creditor; - on the date that payments are due, not too late but place bet the explore		
	late but also not too early. Payments should only be made after all irre- gularities between Purchase Order and deli- very have been solved.		
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Module :	INTRODUCTION TO THE PROCEDURE FOR PAYING MATERIALS AND SUPPLIES	Code : OPF 015
		Edition : 27-02-1985
Section 2 :	SESSION NOTES	Page : 02 of 04
The Pro plies i	es of the procedure cedure for Paying Materials and Sup- s a Working Arrangement which orga- eople and activities to make sure	Show V 2
that pay - for va - for th - to the	ments are made: lid claims; e correct amount; correct address; time they are due.	
3. Step	8	
Ask the ties of	participants to identify the activi- the procedure and who is involved.	Write answers on whiteboard
Order an	swers and evaluate together.	
Recapitu lows:	late the procedure which is as fol-	Show V 3
ves the	edure consists of 3 steps and invol- Director PDAM/Head BPAM the Head of nce & Administration Department, and ns.	
These st	eps comprise:	
a. <u>Veri</u>	<u>fy correctness claim supplier</u>	
- re ca - ve av Pr Su su In po - ac	vities: ceipt submitted for payment to shier by supplier; rification correctness receipts with ailable documents (obtained from the ocedure for Receiving Materials and pplies which comprises documents ch as Purchase Order, Suppliers voice, Payment Order, Receiving Re- rt); knowledgement by the Head of the nance & Administration Department.	
Invo - Ca - He	<pre>hance &amp; Administration Department. lved persons/sections: shier; ad of the Finance &amp; Administration partment.</pre>	

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Module	: INTRODUCTION TO THE PROCEDURE	Code	:	OPF 015
	FOR PAYING MATERIALS AND SUPPLIES	Edition	<u> </u>	27-02-19
Section	2: SESSION NOTES	Page	:	03 of 04
ь.	Payment			
	Activities: - check prepare for payment to supplier; - signed by the Director PDAM/Head BPAM; - check given to Supplier who signs the Payment Order and Receipt as proof.			
	Involved persons/sections: - Cashier; - Director PDAM/Head BPAM.			
c.	Bookkeeping			
	Activities: - record transactions are recorded; - verifivication.			
	Involved persons: - Bookkeeping.			
4. Dis	cussion			
	scuss the procedure with the participants asking them among others:			
8 V	What should the cashier do when not all supporting documents are available to verify the correctness of the Suppliers' claim?			
	Is it good policy to pay Suppliers before their claims are due?			t
5. Su	mary			
The	many e supply of materials and supplies is ganized in 4 accounting procedures cover- g the 4 main activities.	Show V	1	
pl: and	e Procedure for Paying Materials and Sup- ies is the third procedure in this series d follows the Procedure for Receiving terials and Supplies.			

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Module : INTRODUCTION TO THE PROCEDURE FOR PAYING MATERIALS AND SUPPLIES	Code : OPF 015
	Edition : 27-02-1985
Section 2 : SESSION NOTES	Page : 04 of 04
The Procedure for Paying Materials and Sup- plies is a Working Arrangement which orga- nizes people and activities to make sure that payments are made: - for valid claims; - for the correct; - to the correct address; - on the time they are due.	Show V 2
The procedure consists of 3 steps and invol- Show V 3 ves the Director PDAM/Head BPAM the Head of the Finance & Administrative Depart- ment, and 2 sections comprising: - verification correctness of Suppliers claim;	
- payment; - bookkeeping.	Give H l
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Module : INTRODUCTION TO THE PR FOR PAYING MATERIALS AN	
	Bdition : 27-02-198
Section 3 : TRAINING AI	S Page : Ol of Ol
4 Procedures for OPF 015/V 1 the Supply of Materials and Supplies 4 procedures for the supply of materials and supplies Requesting purchase and ordering Paying	Objectives of OPF 015/V the Procedure for Paying Materials and Supplies PAYMENTS ARE MADE : FOR VALID CLAIMS FOR THE CORRECT AMOUNT TO THE CORRECT ADDRESS ON THE TIME THEY ARE DUE
Flowchart of OPF 015/V 3 the Procedure for Paying Materials and Supplies	Introduction to OPF 015/H the Procedure for Paying Materials and Supplies

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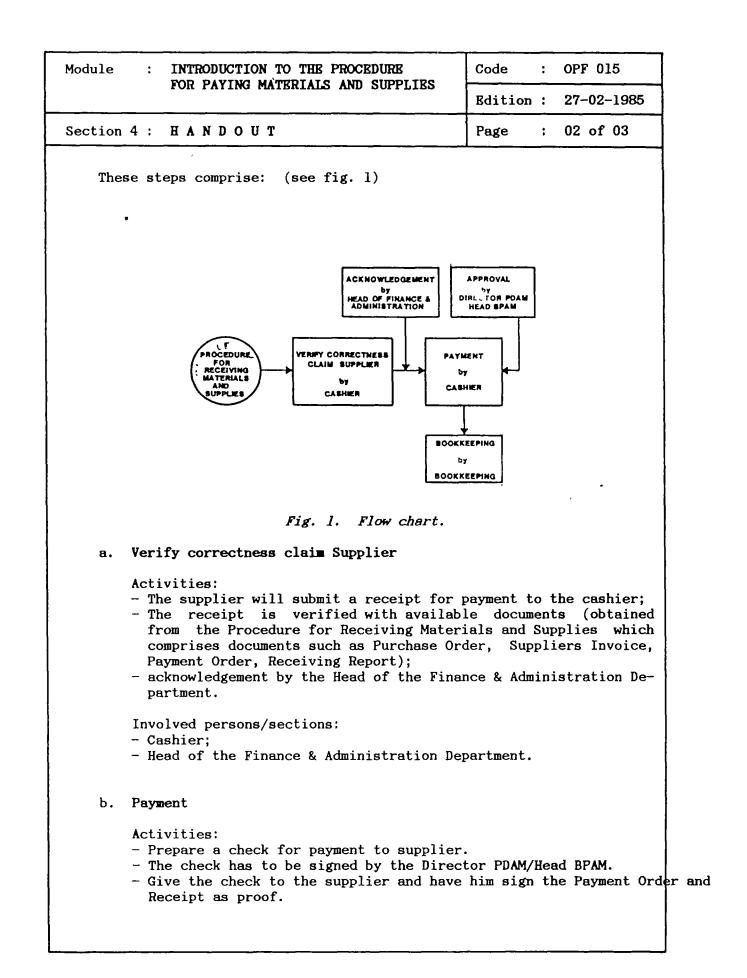


	DIRECTORATE OF WATER SUPPLY	
Mod	lule : INTRODUCTION TO THE PROCEDURE FOR PAYING MATERIALS AND SUPPLIES	Code : OPF 015
		Edition : 27-02-1985
Sec	ction 4 : HANDOUT	Page : Ol of O3
1.	INTRODUCTION	
	A smooth supply of materials and supplies is v ty of our operations. We usually distinguish ciated with the supply of materials and suppli These main activities are: - requesting purchase and ordering; - receiving; - paying; - issueing.	4 main activities asso
	These main activities are organized in the 4 with the corresponding name. Here, we will procedure which deals with paying for receiv plies.	ll deal with the thir
	In the previous procedure, which deals with the and supplies, it is specified how to verify in accordance with our Purchase Order. The supplier will have to be paid. It is in the Enterprise to have a solid reputation among a among others, that payments should be made Correct payments mean that we pay the correct creditor on the date that payments are due, no too early. Payments should only be made aft between Purchase Order and the delivered goods	whether the delivery in next step is that the e interest of the Water suppliers which implies on time and correctly t amount to the correct ot too late but also not ter all irregularities
2.	OBJECTIVES OF THE PROCEDURE	
	The Procedure for Paying Materials and Supplie ment which organizes <u>people</u> and <u>activities</u> to are made: - for valid claims; - for the correct amount; - to the correct address; - on the time they are due.	
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3.	STEPS	

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Module :	INTRODUCTION TO THE PROCEDURE FOR PAYING MATERIALS AND SUPPLIES	Code : OPF 015			
		Edition : 27-02-1985			
Section 4 :	HANDOUT	Page : 03 of 03			
- Ca - Di c. Book Acti - Re - Ve Invo	Involved persons/sections: - Cashier; - Director PDAM/Head BPAM. c. Bookkeeping Activities: - Record transactions; - Verification. Involved persons/sections: - Bookkeeping.				
<ul> <li>4. SUMMARY</li> <li>The supply of materials and supplies is organized in 4 accounting procedures covering the 4 main activities. The Procedure for Paying Materials and Supplies is the third procedure in this series and follows the Procedure for Receiving Materials and Supplies.</li> <li>The Procedure for Paying Materials and Supplies is a Working Arrangement which organizes people and activities to make sure that payments are made: <ul> <li>for valid claims;</li> <li>for the correct amount;</li> <li>to the correct address;</li> <li>on the time they are due.</li> </ul> </li> <li>The Procedure comprises: <ul> <li>Verification correctness of 3 steps and involves the Director PDAM/Head BPAM the Head of Finance &amp; Administration Department and 2 sections.</li> </ul> </li> <li>The procedure comprises: <ul> <li>Yerification correctness of claim by supplier.</li> <li>Payment.</li> <li>Bookkeeping.</li> </ul> </li> </ul>					

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Module	: INTRODUCTION TO THE PROCEDURE FOR PAYING MATERIALS AND SUPPLIES	Code : OPF 015
		Edition : 27-02-1985
Annex	: VIEWFOILS	Page : Ol of O4
TIT	LE :	CODE :
1.	4 procedures for the supply of materials and supplies	OPF 015/V 1
2.	Objectives of the procedure for paying materials and supplies	OPF 015/V 2
3.	Flowchart of the procedure for paying materials and supplies	OPF 015/V 3
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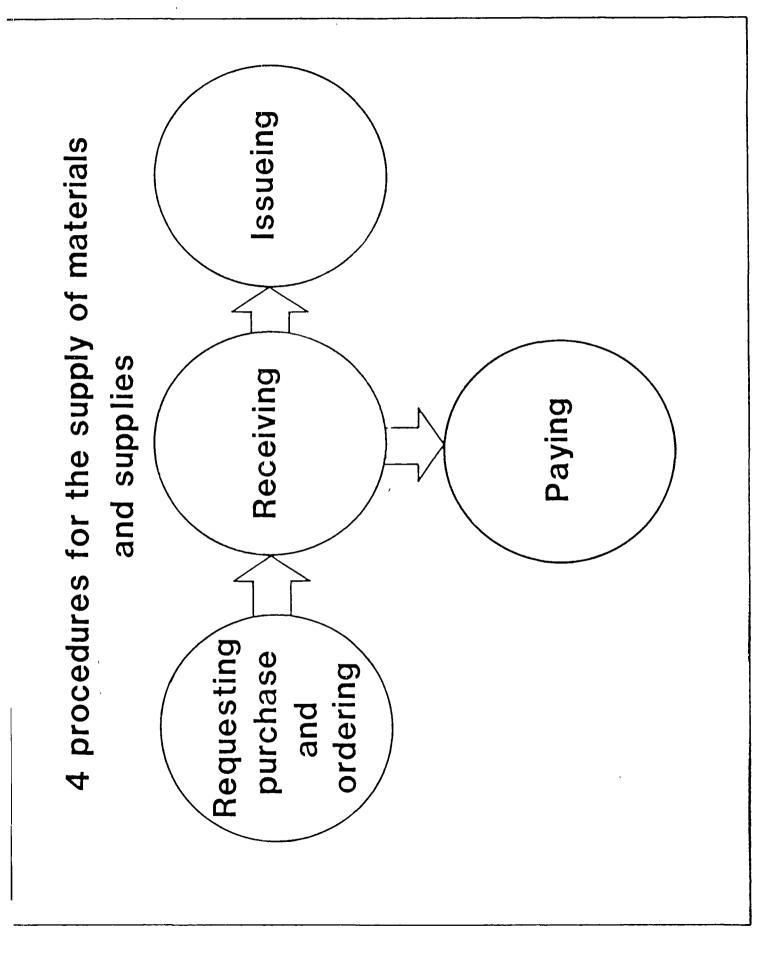
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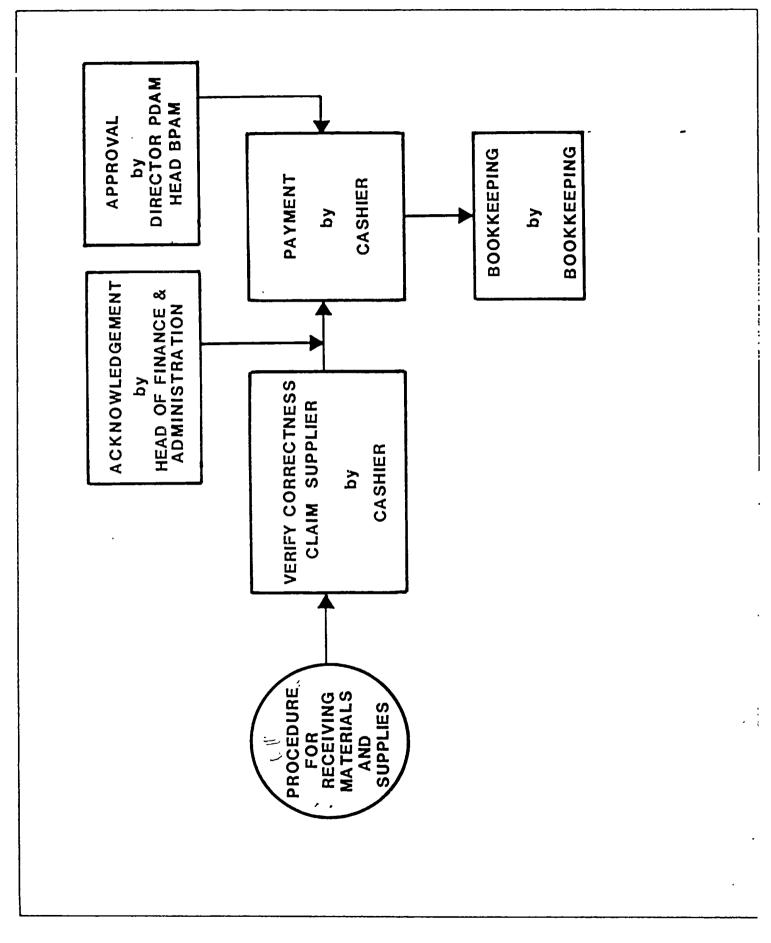
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DEPARTMENT OF PUBL DIRECTORATE GENERAL C DIRECTORATE OF WATE	CIPTA KARYA ER SUPPLY	MDPP DHV TGI WACO
-	ON TO THE PROCEDURE NG MATERIALS	Code : OPF 016 Edition : 19-04-1985
Section 1 : INFOR	MATION SHBBT	Page : 01 of 01/11
Duration :	45 minutes.	
Training objectives :	- recite the objective Issueing Materials and	t order the step-by-step
Trainee selection :	- Director PDAM/Head BPA - All Department Heads; - All Section Heads.	М;
		-
Training aids :	- Viewfoils : OPF 016/V - Handout : OPF 016/H	
Special features :	Implementation of the st explained in separate mo	eps of this procedure is dules.
Keywords	Procedure/materials/issu	e/requisition.

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Module : INTRODUCTION TO THE PROCEDURE FOR ISSUEING MATERIALS AND SUPPLIES	Code : OPF 016
	Edition : 19-04-1985
Section 2 : SESSION NOTES	Page : Ol of O5
<ol> <li>Introduction</li> <li>The issue of materials and supplies is the last main activity in the total process of supplying and issueing of materials and</li> </ol>	
supplies. This process is organised in 4 (four) Ac- counting Procedures:	Show V 1
<ul> <li>Requesting Purchase and Ordering of Materials and Supplies;</li> <li>Receiving Materials and Supplies;</li> <li>Paying Materials and Supplies;</li> <li>Issueing Materials and Supplies.</li> </ul>	
It is here where we will find out how effective the storekeeping of our Water Enterprise is.	
The issue of materials and supplies has 2 (two), effects:	Show V 2
- <u>Materials and supplies in stock are</u> reduced.	
Reductions in stock have to be accounted for and replenishments should be ordered whenever required (refer to the Procedure for Requesting Purchase and Ordering of Materials and Supplies).	
- Materials and supplies will be consumed.	
Consumption of materials and supplies means that costs are made which should be charged to specific jobs or expense ac- counts.	
Materials and supplies should be issued from the storeroom only upon receipt of a properly approved material requisition.	
The requisition serves 2 (two) basic pur- poses:	
- The charging of the cost of the material to the appropriate expense account.	

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Module : INTRODUCTION TO THE PROCEDURE	Code :	OPF 016
FOR ISSUEING MATERIALS AND SUPPLIES	Edition :	07-03-1985
Section 2 : SESSION NOTES	Page :	02 of 05
- Recording of the transaction as it affects the detailed stock records.		
The requisition should include information concerning:		
<ul> <li>quantity and description of each item ordered;</li> <li>delivery instructions;</li> </ul>		
<ul> <li>the job or account to which the material is to be charged;</li> <li>proper approval or authorization.</li> </ul>		
On the requisition the storekeeper should record the quantity of each item furnished and enter the proper code numbers for the items.		
Of importance equal to the material requisi- tion is the material credit, or return, that accompanies the return of material and sup- plies from a job or account to the store- room.		
The same information should be shown on the material return as on the material requisi- tion, and the processing should follow the same procedure.		
Objectives of the procedure		
<ul> <li>The Procedure for Issueing Materials and Supplies is a Working Arrangement which organizes people and activities to:</li> <li>issue materials and supplies in an effi- cient and effective manner;</li> <li>account for materials and supplies, whe- ther in stock or consumed.</li> </ul>	Show V 3	
. Steps		
Ask the participants to identify the activi- ties of this procedure and who is involved.	Write answe whiteboard	rs on
Order answers and evaluate together.		
Recapitulate the procedure which is as follows:	Show V 4	

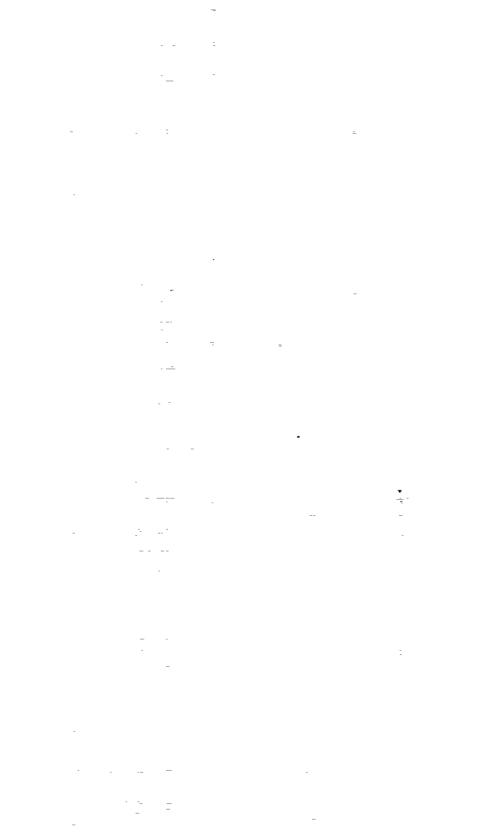
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Module	FOR ISSUEING MATERIALS	Code :	OPF 016	
, 	AND SUPPLIES	Edition :	07-03-1985	
Section 2	SESSION NOTES	Page :	03 of 05	
Supplie involve	rocedure for Issueing Materials and es consists of 3 (three) steps and es any section which requires mate- and supplies.			
These a	steps comprise:			
a. Requ	<u>uisition</u>			
Act	ivities:			}
- Aj	illing in of requisition forms; pproval by responsible Supervisory anagement;			
_	· · · ·			
יעםו	olved:			
81	ny section which requires materials nd supplies; upervisory Management.			
b. <u>Iss</u>	<u>je</u>			
	ivities:			
ar – Re re	ssue materials and supplies in accord- nce with requisition; ecord issued materials and supplies at equisition form; ecord issued materials and supplies at			
	tock cards.			
Inve	olved persons/sections:			
- Wa	arehousing.			
c. <u>Boo</u> l	keeping			
Acti	ivities:			
	ecord transactions; erify;			
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odule : INTRODUCTION TO THE PROCEDURE	Code	:	OPF 016	
FOR ISSUEING MATERIALS AND SUPPLIES	Edition	:	07-03-1985	
ection 2 : SESSION NOTES	Page	:	04 of 05	
Involved persons/sections:				
- Bookkeeping.				
. Discussion				
Discuss the procedure with the participants by asking them among others:				
- Do we need approval for items which have already been entered in the annual budget?				
- Why do we have to charge issued materials and supplies to specific expense accounts and name some of these accounts?				
- What is the relation between this proce- dure and the Procedure for New Connec- tions?				
- What to do when we get requisitions for items out of stock?				
:				
. Summary				
The Procedure for Issueing Materials and Supplies is the last of the 4 (four) proce- dures which organize the whole process of supplying materials and supplies.	Show V	1		
The issue of materials and supplies has 2 (two) effects:	Show V	2		
- Materials and supplies in stock are reduced.				
- Materials and supplies will be consumed.				
The Procedure for Issueing Materials and Supplies is a Working Arrangement which organizes people and activities to:	Show V	3		
- Issue materials and supplies in an effi- cient and effective manner;				
- Account for materials and supplies, whether in stock or consumed.				
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AND SUPPLIES       Edition:       07-03         Section 3:       T R A I N I N G A I D S       Page : 01 of         4 Procedures for the OPF 016/V 1 Supply of Materials and Supplies       2 consequences of OPF 0 Issueing Materials and Supplies       OPF 0 Issueing Materials and Supplies	Module : INTRODUCTION TO THE PRO FOR ISSUEING MATERIALS	CEDURE Code : OPF 016
<ul> <li>4 Procedures for the OPF 016/V 1 Supply of Materials and Supplies</li> <li>Graduesting purchase and Supplies</li> <li>Stock IS REDUCED</li> <li>MATERIALS AND SUPPLES ARE CONSUMED</li> <li>The Objectives of the OPF 016/V 3 the Procedure for Issueing Materials and Supplies</li> <li>Flowchart of the Pro- cedure for Issueing Materials and Supplies</li> <li>Issue materials and supples in stock</li> <li>Consumed</li> <li>Introduction to the Procedure for Issueing</li> </ul>		Edition : 07-03-1
Supply of Materials and Supplies	Section 3 : TRAINING AID	S Page : Ol of
<ul> <li>Purchase and ordering preserving preserve and ordering preserve and ordering preserve and ordering preserve and ordering preserve and supplies</li> <li>- STOCK IS REDUCED         <ul> <li>- MATERIALS AND SUPPLIES ARE CONSUMED</li> <li>- MATERIALS AND SUPPLIES ARE CONSUMED</li> </ul> </li> <li>The Objectives of the OPF 016/V 3 the Procedure for Issueing Materials and supplies</li> <li>- Issue materials and supples in an orderide and effective manner</li> <li>- Account for materials and supples in an orderide and effective manner</li> <li>- Account for materials and supples in an orderide and orderide and supples in stock</li> <li>- Consumed</li> <li>Introduction to the OPF 0</li> <li>Introduction to the OPF 0</li> </ul>	Supply of Materials	Issueing Materials
the Procedure for Issueing Materials and Supplies - Issue materials and supples in an efficient and effective manner - Account for materials and supples - in stock - Consumed Introduction to the OPF ( Procedure for Issueing	purchase Receiving Issueing ordering	- MATERIALS AND SUPPLIES
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DIRECTORATE OF WATER SUPPLY	
Module : INTRODUCTION TO THE PROCEDURE FOR ISSUEING MATERIALS AND SUPPLIES	Code : OPF 016 Edition : 07-03-1985
Section 4 : HANDOUT	Page : 01 of 04
1. INTRODUCTION	
The issue of materials and supplies is the latest total process of supplying and issueing of matest is here where we will find out how effective to Water Enterprise is.	terials and supplies. It
The issue of materials and supplies has 2 (two	o) effects:
<ul> <li>Materials and supplies in stock are reduced.</li> <li>Reductions in stock have to be accounted factorial should be ordered whenever required (reference).</li> <li>Requesting Purchase and Ordering of Material stock.</li> </ul>	for and replenishments r to the Procedure for
- Materials and supplies will be consumed. Consumption of materials and supplies mean which should be charged to particular jobs o	ns that costs are made or expense accounts.
Materials and supplies should be issued from receipt of a properly approved material requis	the storeroom only upon sition.
<ul> <li>The requisition serves 2 (two) basic purposes:</li> <li>the charging of the cost of the material to account;</li> <li>recording of the transaction as it affects records.</li> </ul>	the appropriate expense
The requisition should include information cor - quantity and description of each item orders - delivery instructions;	
<ul> <li>the job or account to which the material is</li> <li>the proper approval or authorization for is materials.</li> </ul>	
On the requisition the storekeeper should reco item furnished and enter the proper code numbe	ord the quantity of each ers for the items.
Of importance equal to the material requisi credit, or return, that accompanies the r supplies from a job or account to the storeroo	return of material and
The same information should be shown on the ma material requisition, and the processing sh procedure.	

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Module :	INTRODUCTION TO THE PROCEDURE	Code	:	OPF 016
	FOR ISSUEING MATERIALS AND SUPPLIES	Edition	:	07031985
Section 4 :	HANDOUT	Page	:	02 of 04

## 2. OBJECTIVES OF THE PROCEDURE

The Procedure for Issueing Materials and Supplies is a Working Arrangement which organizes people and activities to:

- issue materials and supplies in an efficient and effective manner;

- account for materials and supplies, whether in stock or consumed.

### 3. STEPS

The Procedure for Issueing Materials and Supplies consists of 3 (three) steps and involves any section which requires materials and supplies.

The steps comprise (refer to fig. 1.):

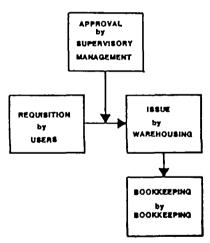


Fig. 1. Flowchart.

a. <u>Requisition</u>

### Activities:

- Filling in or requisition forms;
- Approval of responsible Supervisory Management.

### Involved persons/sections:

- Any section which requires materials and supplies;

- Supervisory Management.

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Module :	INTRODUCTION TO THE PROCEDURE	Code : OPF 016
	FOR ISSUEING MATERIALS AND SUPPLIES	Edition : 07-03-1985
Section 4 :	HANDOUT	Page : 03 of 04
b. <u>Issue</u>	2	
Activ	vities:	
- Rec	sue materials and supplies in accordan cord issued materials and supplies at cord issued materials and supplies at	requisition form;
Invol	ved persons/sections:	
- War	rehousing.	
c. <u>Bookk</u>	ceeping	
Activ	vities:	
- Rec - Ver	cord transactions; rify.	
Invol	lved persons/sections:	
– Boc	okkeeping.	
4. SUMMARY		
4 (four	cedure for Issueing Materials and Supp r) procedures which organize the who Is and supplies.	
The issu	ue of materials and supplies has 2 (to	wo) effects:
	ials and supplies in stock are reduced als and supplies will be consumed.	d.
Arrangen – issue	ocedure for Issueing Materials and ment which organizes people and activ materials and supplies in an efficient of for materials and supplies, whether	ities to: nt and effective manner;
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Module :	INTRODUCTION TO THE PROCEDURE FOR ISSUEING MATERIALS	Code	:	OPF 016
	AND SUPPLIES	Edition	:	07-03-1985
Section 4 :	HANDOUT	Page	:	04 of 04

The procedure consists of 3 (three) steps and involves any section which requires materials and supplies. These steps comprise: - Requisition;

- Issue;

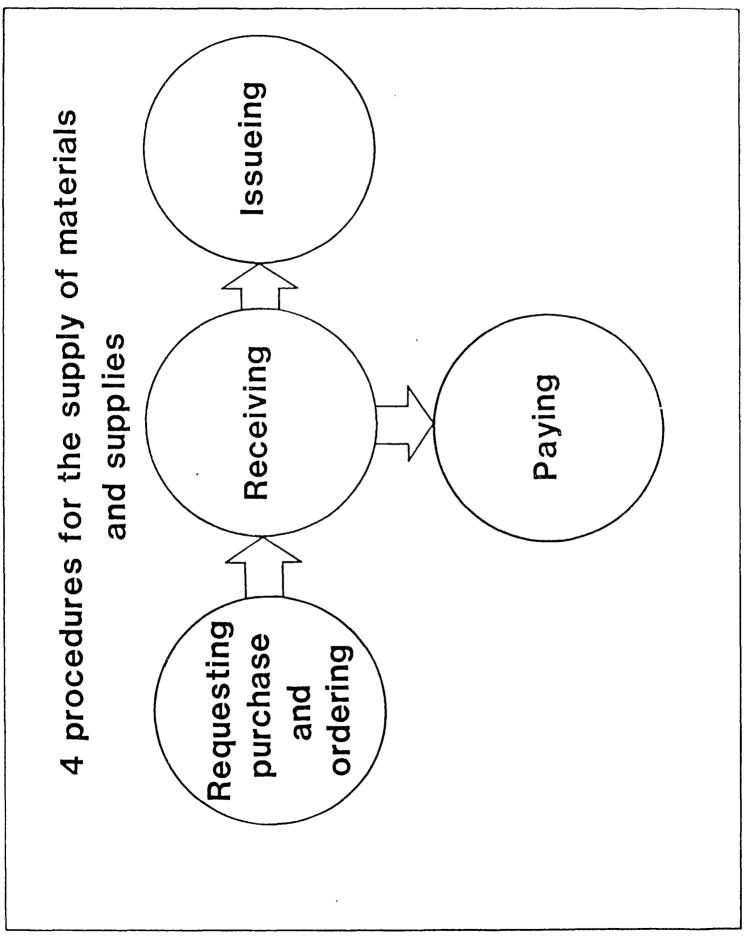
- Bookkeeping.

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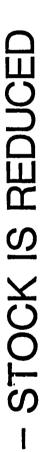
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Module : INTRODUCTION TO THE PROCEDURE FOR ISSUEING MATERIALS AND SUPPLIES	Code : OPF 016 Edition : 19-04-1985
Annex : VIEWFOILS	Page : Ol of O5
TITLE :	CODE :
1. Procedures for the supply of materials and supplies	OPF 016/V 1
2. 2 consequences of issueing materials and supplies	OPF 016/V 2
3. Objectives of the procedure for issueing materials and supplies	OPF 016/V 3
4. Flowchart of the procedure for issueing materials and supplies	OPF 016/V 4
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# - MATERIALS AND SUPPLIES ARE CONSUMED

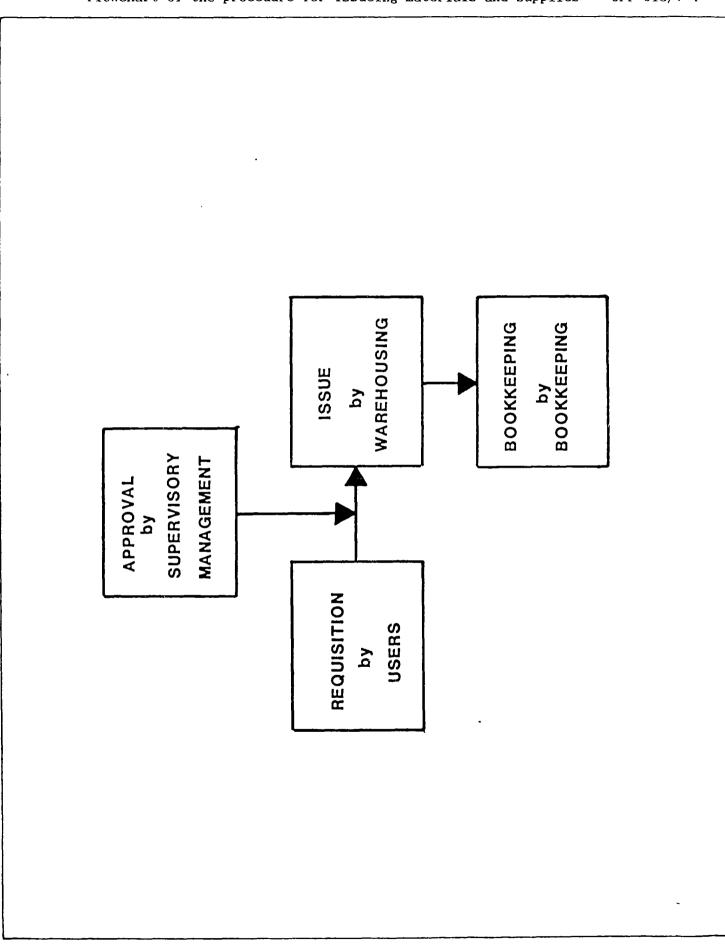
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<ul> <li>Issue materials and supplies in an efficient and effective manner</li> <li>Account for materials and supplies</li> <li>In stock</li> <li>Consumed</li> </ul>	
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	Module		N TO THE PROCEDURE	Code : OPF 017
				Edition : 16-4-1985
	Section 1	INFORM	ATIÓN SHEET	Page : 01 of 01/11
	Duration		45 minutes.	
	Training	objectives :	After this session, the t	
			- recite the objectives	
			Receiving New Customers - explain in the correct	
			sequence of this proced	
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	Trainee s	selection :	- Director PDAM/Head BPAM	
			- Head of the Technical D	epartment;
	-		- All Section Heads.	
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	Training	aids	- Viewfoils : OPF 017/V 1 - Handout : OPF 017/H 1	
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	Special i	features	Implementation of the ste	ps of this procedure is
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odule : INTRODUCTION TO THE PROCEDURE FOR RECEIVING NEW CUSTOMERS	Code : OPF 017	
	Edition : 16-4-1985	
ection 2: SESSION NOTES	Page : 01 of 05	
. Introduction		
Attracting new customers who want to use our services, is an important activity for our Water Enterprise.		
<ul> <li>New customers are not created overnight:</li> <li>we must actively look for potential clients;</li> <li>we must make it attractive to them to become a customer;</li> <li>we should serve them fast and correct after they have expressed their wish to become a customer.</li> </ul>	Show V 1	
Customers should pay the real costs of their service connection.		
This will require a cost estimate will have to be presented to the candidate customer who has to agree with this.		
The actual amount of the connection fee should not be a constraint for our candidate and prevent him_from joining us.		
It is necessary to create the possibility to pay the connection fee in installments.		
The activities of adding new customers are organized in two accounting procedures, viz. - the Procedure for Receiving New Customers; - the Procedure for Installing Service Connections.		
Both procedures involve the Technical and Financial & Administration Departments and will require good coordination.		
Objective of the procedure		
The Procedure for receiving New Customers is a Working Arrangement which organizes people and activities to: - record and screen candidate customers in a correct and orderly manner;	Show V 2	
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Module : INTRODUCTION TO THE PROCEDURE	Code : OPF 01
FOR RECEIVING NEW CUSTOMERS	Edition : 16-4-1
Section 2 : SESSION NOTES	Page : 02 of
<ul> <li>make sure that the financial relations between both parties are clear and or paper;</li> <li>bill connection fees;</li> <li>control the required activities for accepting new customers.</li> </ul>	
3. Steps	
Ask the participants to identify the activi- ties of this procedure and who is involved.	Write answers on whiteboard
Order answers and evaluate together.	
Recapitulate the procedure which is as follows:	
The procedure consists of 5 steps and in- volves 3 sections, the Head of the Technical Department and the Director PDAM/Head BPAM.	Show V 3
These steps comprise:	
<ul> <li>a. Receive applications from candidate cus- tomers;</li> </ul>	
<ul> <li>Activities:</li> <li>Inform candidate customers;</li> <li>Application filled in by candidate and recorded;</li> <li>Screen candidate customers on: <ul> <li>location;</li> <li>whether they have been a customer of the WE in the past;</li> <li>if so, whether they still have debts with the WE;</li> <li>customer category.</li> </ul> </li> </ul>	
Involved persons/sections: - Customer Relations.	
b. Calculate connection fee;	
<ul> <li>Activities:</li> <li>Survey location;</li> <li>Determine position of water meter;</li> <li>Prepare situation drawings;</li> <li>Calculate menuical meter is located.</li> </ul>	
- Calculate required materials;	1

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Module	: INTRODUCTION TO THE PROCEDURE FOR RECEIVING NEW CUSTOMERS	Code	: OPF 017
		Edition	: 16-4-1985
Section	2: SESSION NOTES	Page	: 03 of 05
	<ul> <li>Prepare budget;</li> <li>Approval of budget by the Head of the Technical Department.</li> <li>Involved persons/sections:</li> <li>Planning and Supervision Section;</li> </ul>		
c.	- Head of the Technical Department. Approval of connection fee by candidate		
	<pre>customer. Activities: Approval of budget c.q. connection fee; Negotiate payment conditions/install- ments. Involved persons/sections:</pre>		
d.	- Customer Relations Section. Preparation of bills.		
	<pre>Activities: - Prepare non-water bills based on approved budget; - Bills are prepared for the whole amount if paid all at once, or for each installment; - Approval by the Director PDAM/Head BPAM; . supervision; . legalization. Involved persons/sections: - Billing Sub-section; - Director PDAM/Head BPAM.</pre>		
e.	Bookkeeping. Activities: - Record transactions; - Verify.		
	Involved persons/sections: - Bookkeeping Section.		
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Module : INTRODUCTION TO THE PROCEDURE	Code :	OPF 017
FOR RECEIVING NEW CUSTOMERS	Edition :	· · · · · · · · ·
Section 2 : SESSION NOTES	Page :	
4. Discussion		
<ul> <li>Discuss the Procedure with the participants by asking them a.o.:</li> <li>Should we make a profit on the connection fee?</li> <li>Can we refuse requests of candidate customers out of fear that they will not be able to pay their bills, considering that a Water Enterprise should serve the should be made be able to be able to be be be below beto below beto below /li></ul>		
whole population? - How can we maintain good coordination between the Technical and Financial Departments?		
5. Summary		
Adding new customers is a basic task for Water Enterprises.		
<ul> <li>The activities for adding new customers are organized in 2 accounting procedures, viz.</li> <li>The Procedure for Receiving New Customers;</li> <li>The Procedure for Installing Service Connections.</li> </ul>		
<ul> <li>The Procedure for Receiving New Customers is a Working Arrangement which organizes people and activities to:</li> <li>record and screen candidate customers in a correct and orderly manner;</li> <li>make sure that the financial relations between both parties are clear and on paper;</li> <li>bill connection fees;</li> <li>control the required activities for accepting new customers.</li> </ul>	Show V 2	·
The procedure consists of 5 steps and involves 3 sections, the Head of the Technical Department and the Director PDAM/Head BPAM.	Show V 3	

Module :	INTRODUC FOR REC					1	ļ	Code	:	OPF 017
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FOR RECEIVING NEW CUST	CEDURE Code : OPF 017
	Edition : 16-4-1985
Section 3 : TRAINING AID	S Page : Ol of Ol
<pre>3 important aspects OPF 017/V 1 of attracting new customers - LOOK ACTIVELY FOR POTENTIAL CUSTOMERS - MAKE IT ATTRACTIVE TO BECOME CUSTOMER - FAST AND CORRECT PROCESSING OF APPLICATIONS</pre>	Objectives of the pro- OPF 017/V 2 cedure for receiving new customers - RECORD AND SCREEN APPLICATIONS - FORMALIZE FINANCIAL RELATION W.E AND CUSTOMER - BILL CONNECTION FEES - CONTROL ACTIVITIES
Flowchart of the pro- OPF 017/V 3 cedure for receiving new customers	
	Introduction to the OPF 017/H 1 procedure for receiving new customers

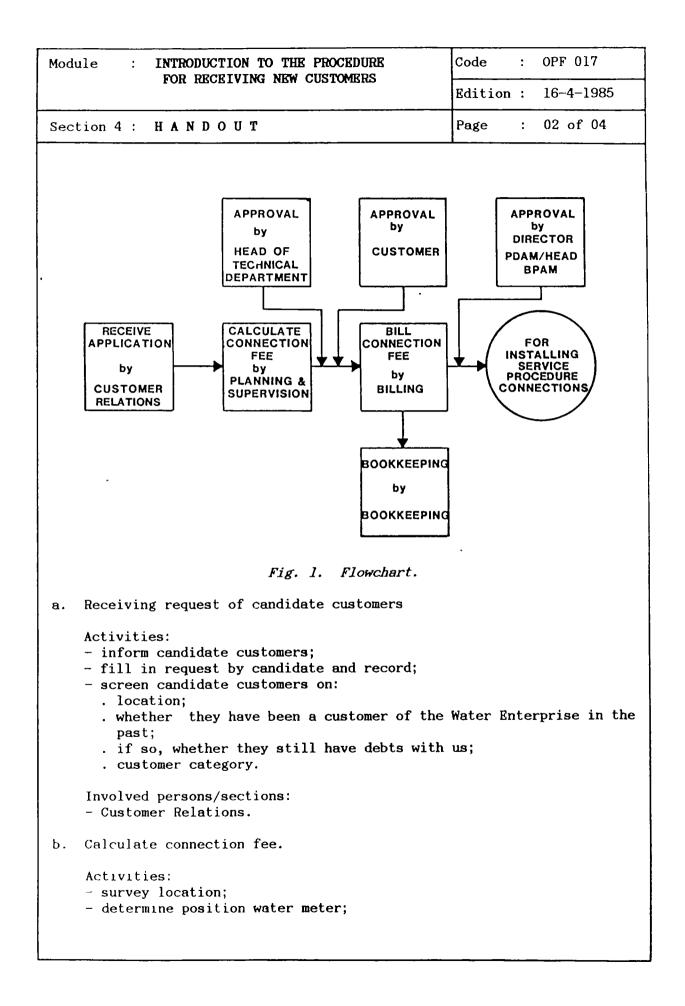
DEPARTMENT OF PUBLIC WORKS DIRECTORATE GENERAL CIPTA KARYA DIRECTORATE OF WATER SUPPLY

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	DIRECTORATE OF WATER SUPPLY					IWACO
Mod	ule : INTRODUCTION TO THE PROCEDURE FOR RECEIVING NEW CUSTOMERS	Code Edition			01	
Sec	tion 4 : HANDOUT	Page			of	
1.	INTRODUCTION					
	Attracting new customers who want to use our s activity for our Water Enterprise. New cust overnight: - we must actively look for potential clients - we must make it attractive for them to becom - we should serve them fast and correct afte	omers are e custome	e r	not	cr	eated
	their wish to become a customer.	i they i				esseu
	It is policy that customers should pay the re- vice connection. This will require that prio connection, a cost estimate will have to be p date customer who has to agree with this. We that we are in the business of supplying dr selling connections. Connection fees should our candidate and prevent him from joining us create the possibility to pay the connection f	r to inst resented should r inking w not be a . It is	to to note vate con s ne	ling the e, er nstr	g th e c how and rain sar	e new andi- vever, l not t for y to
	The activities of adding new customers a accounting procedures, viz. - The Procedure for Receiving New Customers; - The Procedure for Installing Service Connec		nize	ed	in	two
	The Procedure for Receiving New Customers co this basic activities. Both procedures invo Financial & Administration Departments and wi nation.	lve the	Teo	chn i	cal	and
2.	OBJECTIVE OF THE PROCEDURE					
	The Procedure for Receiving New Customers is a which organizes people and activities to: - record and screen candidate customers in manner;	a correc	et	anc	l o	orderly
	<ul> <li>make sure that the financial relations be clear and on paper;</li> <li>bill a connection fees;</li> <li>control the required activities for accepting</li> </ul>			-		es are
3.	STEPS					
	The procedure consists of 5 steps and involve of the Technical Department and the Director P				the	e Head

These steps comprise (refer to fig. 1):



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Code : OPF 017 Module INTRODUCTION TO THE PROCEDURE : FOR RECEIVING NEW CUSTOMERS Edition : 16-4-1985 Section 4 : HANDOUT Page : 03 of 04 - prepare situation drawings; - budget; - approval of budget by the Head of the Technical Department. Involved persons/sections: - technical Planning Section; - Head of the Technical Department. c. Approval of connection fee by candidate customer. Activities: - approval of budget c.q. connection fee; - negotiate payment conditions/installments. Involved persons/sections: - Customer Relations Section. d. Prepare bills. Activities: - prepare non-water bills based on approved budget; - bills are prepared for the whole amount, if paid in once, or for each installment; - approval by the Director PDAM/Head BPAM. e. Bookkeeping Activities: - record transactions; - verify. Involved persons/sections: - Bookkeeping Section. 4. SUMMARY Adding new customers is a basic task for Water Enterprises. The activities for adding new customers are organized in 2 accounting procedures, viz. - the procedure for Receiving New Customers; - the procedure for Installing Service Connections. The Procedure for Receiving New Customers is a Working Arrangement which organizes people and activities to: - record and screen candidate customers in a correct and orderly manner;

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Module : INTRODUCTION TO THE PROCEDURE FOR RECEIVING NEW CUSTOMERS	Code : OPF 017
	Edition : 16-4-1985
Section 4 : HANDOUT	Page : 04 of 04
<ul> <li>make sure that the financial relations bet clear and on paper;</li> <li>bill connection fees;</li> <li>control the required activities for acceptin The procedure consists of 5 steps and involves</li> </ul>	g new customers.
of. the Technical Department and the Director steps comprise: - receiving request of candidate customer;	
<ul> <li>calculate connection fee;</li> <li>approval of connection fee by candidate cust</li> <li>prepare bills;</li> <li>bookkeeping.</li> </ul>	omer;
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Module		N TO THE PROCEDURE NG NEW CUSTOMERS	Code : OPF 017
			Edition : 16-04-1985
Annex	-: -VIEWFO	ILS	Page : 01 of 04
TIT		- - · · ·	CODE :
1.	3 Important aspective new customers	cts of attracting	OPF 017/V 1
2.	Objectives of the receiving new cus		OPF 017/V 2
3.	Flowchart of the receiving new cus		OPF 017/V 3
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<ul> <li>LOOK ACTIVELY FOR POTENTIAL CUSTOMERS</li> <li>MAKE IT ATTRACTIVE TO BECOME CUSTOMER</li> <li>FAST AND CORRECT PROCESSING OF APPLICATIONS</li> </ul>
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	Module			ON TO THE PROCEDURE	Code :	OPF 018	
					Edition :	19-04-1985	
	Section			ATION SHBBT	Page :	01 of 01/10	
	Duration			45 minutes.			
	Training	objeo	ctives :	After this session, the t - recite the objectives			
				Installing Service Conn	ections;		
	3 			<ul> <li>explain in the correct sequence of this proced</li> </ul>		step-by-step	
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				_	_		
	Trainee	select	tion :	- Director PDAM/Head BPAM - All Department Heads;	Ι;		
				All Section <u>He</u> ads.	-		
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	Training	alds		- Viewfoils : OPF 018/V 1 - Handout : OPF 018/H 1			
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	Special	featu	res	Implementation of the ste explained in seperate mod		procedure is	
7	Keywords			Procedure/new customer/i	.nstalling/s	ervice con-	
				nection.			
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Modul	istary -	Code :	OPF 018
	FOR INSTALLING SERVICE CONNECTIONS	Edition :	19-04-1985
Sectio	on 2 : SESSION NOTES	Page :	01 of 04
1. Iı	ntroduction	1	
s	andidate customers should be connected as con as possible to our system after their pplication.		
<b>a</b> :	here are, however, a number of technical spects to consider: we should only start after the candidate customer has approved the budget for the service connection and has made a down payment;	Show V 1	
_	after the installation, our candidate should be immediately activated in our administration as a customer and from that moment on billed for his consumption; this activity involves the Technical and the Finance & Administration Departments and requires good coordination.		
in aj it	nstalling service connections is organized n the procedure of the same name. Receiving pplications from candidate customers and ts processing is regulated by the Procedure or Receiving New Customers.		×
2. Oł	bjective of the procedure		
Co	he Procedure for Installing Service onnections is a Working Arrangement which rganizes people and activities to:	Show V 2	
-	install service connections; collect and administrate connection fees; administrate consumed materials for the service connection.		
3. SI	teps		
t	sk the participants to identify the activi- ies of this procedure and the persons in- olved.	Write answ whiteboard	
O	rder answers and evaluate.		
	ecapitulate the procedure which is as ollows:	-	
10	5110ws:		
		1	

Edition : 19-04-1 Section 2 : SESSION NOTES Page : 02 of 0 The -procedure consists of 4 (four) activities and involves 3 (three) sections, the Branch Office Manager, the Heads of the Technical and Finance & Administration Departments and the Director PDAM/Head BPAM. These steps comprise: a. Collect payment Activities: - collect payment of connection fee, - total or first installment; - customer receives original bill; - bills for the remaining installments are kept with the customer file (customer envelope); - daily receipts are summarized in a daily report and approved by responsi- ble manager (Head of the Finance & Administration Department c.q. Branch Office Manager); - receipts are daily deposited in bank. Involved persons/sections: - cash section: cashier; - responsible manager (Head of the Finance & Administration Department c.q. Branch Office Manager). b. Instruction to install	Edition : 19-04-1 Section 2 : SESSION NOTES Page : 02 of 0 The procedure consists of 4 (four) activities and involves 3 (three) sections, the Branch Office Manager, the Heads of the Technical and Finance & Administration Departments and the Director PDAM/Head BPAM. These steps comprise: a. <u>Collect payment</u> Activities: - collect payment of connection fee, - total or first installment; - customer receives original bill; - bills for the remaining installments are kept with the customer file (customer envelope); - daily receipts are summarized in a daily report and approved by responsi- ble manager (Head of the Finance & Administration Department c.q. Branch Office Manager); - receipts are daily deposited in bank. Involved persons/sections: - cash section: cashier; - responsible manager (Head of the Finance & Administration Department c.q. Branch Office Manager).	Module	: INTRODUCTION TO THE PROCEDURE	Code :	OPF 018
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<pre>activities and involves 3 (three) sections, the Branch Office Manager, the Heads of the Technical and Finance &amp; Administration Departments and the Director PDAM/Head BPAM. These steps comprise: a. <u>Collect payment</u> Activities: - collect payment of connection fee, - total or first installment; - customer receives original bill; - bills for the remaining installments are kept with the customer file (customer envelope); - daily receipts are summarized in a daily report and approved by responsi- ble manager (Head of the Finance &amp; Administration Department c.q. Branch Office Manager); - receipts are daily deposited in bank. Involved persons/sections: - cash section; cashier; - responsible manager (Head of the Finance &amp; Administration Department c.q. Branch Office Manager). b. <u>Instruction to install</u></pre>	<ul> <li>activities and involves 3 (three) sections, the Branch Office Manager, the Heads of the Technical and Finance &amp; Administration Departments and the Director PDAM/Head BPAM.</li> <li>These steps comprise: <ul> <li>a. <u>Collect payment</u></li> <li>Activities: <ul> <li>collect payment of connection fee,</li> <li>total or first installment;</li> <li>customer receives original bill;</li> <li>bills for the remaining installments are kept with the customer file (customer envelope);</li> <li>daily receipts are summarized in a daily report and approved by responsi- ble manager (Head of the Finance &amp; Administration Department c.q. Branch Office Manager);</li> <li>receipts are daily deposited in bank.</li> </ul> </li> <li>Involved persons/sections: <ul> <li>cash section: cashier;</li> <li>responsible manager (Head of the Finance &amp; Administration Department c.q. Branch Office Manager).</li> </ul> </li> <li>b. Instruction to install Activities: <ul> <li>receive report on payment by customer from cashier;</li> <li>prepare work order for installing service connection;</li> <li>approval by Head of the Technical Department.</li> </ul> </li> </ul></li></ul>	Section	2: SESSION NOTES	Page :	02 of 04
<ul> <li>a. <u>Collect payment</u></li> <li>Activities: <ul> <li>collect payment of connection fee,</li> <li>total or first installment;</li> <li>customer receives original bill;</li> <li>bills for the remaining installments are kept with the customer file (customer envelope);</li> <li>daily receipts are summarized in a daily report and approved by responsible manager (Head of the Finance &amp; Administration Department c.q. Branch Office Manager);</li> <li>receipts are daily deposited in bank.</li> </ul> </li> <li>Involved persons/sections: <ul> <li>cash section: cashier;</li> <li>responsible manager (Head of the Finance &amp; Administration Department c.q. Branch Office Manager);</li> </ul> </li> <li>Instruction to install</li> </ul>	<ul> <li>a. Collect payment</li> <li>Activities: <ul> <li>collect payment of connection fee,</li> <li>total or first installment;</li> <li>customer receives original bill;</li> <li>bills for the remaining installments are kept with the customer file (customer envelope);</li> <li>daily receipts are summarized in a daily report and approved by responsible manager (Head of the Finance &amp; Administration Department c.q. Branch Office Manager);</li> <li>receipts are daily deposited in bank.</li> </ul> </li> <li>Involved persons/sections: <ul> <li>cash section: cashier;</li> <li>responsible manager (Head of the Finance &amp; Administration Department c.q. Branch Office Manager).</li> </ul> </li> <li>b. Instruction to install <ul> <li>Activities:</li> <li>receive report on payment by customer from cashier;</li> <li>prepare work order for installing service connection;</li> <li>approval by Head of the Technical Department.</li> </ul> </li> <li>Involved persons/sections: <ul> <li>customer relations sections;</li> <li>responsible manager (Head of the Technical Department.</li> </ul> </li> </ul>	act the Tec Dep	ivities and involves 3 (three) sections, Branch Office Manager, the Heads of the hnical and Finance & Administration artments and the Director PDAM/Head BPAM.	Show V 3	
<ul> <li>Activities:</li> <li>collect payment of connection fee,</li> <li>total or first installment;</li> <li>customer receives original bill;</li> <li>bills for the remaining installments are kept with the customer file (customer envelope);</li> <li>daily receipts are summarized in a daily report and approved by responsi- ble manager (Head of the Finance &amp; Administration Department c.q. Branch Office Manager);</li> <li>receipts are daily deposited in bank.</li> <li>Involved persons/sections:</li> <li>cash section; cashier;</li> <li>responsible manager (Head of the Finance &amp; Administration Department c.q. Branch Office Manager).</li> </ul> b. Instruction to install	<pre>Activities: - collect payment of connection fee, - total or first installment; - customer receives original bill; - bills for the remaining installments are kept with the customer file (customer envelope); - daily receipts are summarized in a daily report and approved by responsi- ble manager (Head of the Finance &amp; Administration Department c.q. Branch Office Manager); - receipts are daily deposited in bank. Involved persons/sections: - cash section; cashier; - responsible manager (Head of the Finance &amp; Administration Department c.q. Branch Office Manager). b. Instruction to install Activities: - receive report on payment by customer from cashier; - prepare work order for installing service connection; - approval by Head of the Technical . Department. Involved persons/sections: - customer relations sections; - responsible manager (Head of the Finance &amp; Administration Department c.q. Branch Office Manager). b. Instruction to install Activities: - receive report on payment by customer from cashier; - prepare work order for installing service connection; - approval by Head of the Technical . Department. Involved persons/sections; - responsible manager (Head of the Finance &amp; Administration Department customer relations sections; - responsible manager (Head of the Finance &amp; Administration Department</pre>	The			
Activities:	<pre>from cashier; - prepare work order for installing service connection; - approval by Head of the Technical - Department. Involved persons/sections: - customer relations sections; - responsible manager (Head of the Finance &amp; Administration Department</pre>		<pre>Activities: - collect payment of connection fee, - total or first installment; - customer receives original bill; - bills for the remaining installments are kept with the customer file (customer envelope); - daily receipts are summarized in a daily report and approved by responsi- ble manager (Head of the Finance &amp; Administration Department c.q. Branch Office Manager); - receipts are daily deposited in bank. Involved persons/sections: - cash section; cashier; - responsible manager (Head of the Finance &amp; Administration Department c.q. Branch Office Manager). Instruction to install</pre>		

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Module	INTRODUCTION TO THE PROCEDURE	Code	:	OP	F 0]	18
	FOR INSTALLING SERVICE CONNECTIONS		<u> </u>			
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Section	2: SESSION NOTES	Page	:	03	of	04
c.	Installation					
	<pre>Activities: - receive work order for installing service connection from customer rela- tions; - request materials from warehouse; - install service connection; - prepare report on completion, signed by customer and supervisor; - transfer of connection from the Tech- nical to the Finance &amp; Administration Department; - transfer approved by the Management (Director PDAM/Head BPAM, Heads of the Technical and Finance &amp; Administration Departments, and Branch Office Ma- nager). Involved persons/sections: - distribution section; - management (Director PDAM/Head BPAM),</pre>					
; d.	-Head of the Technical and Finance & Administration Department and Branch Office Manager). Bookkeeping					
	Activities: - record transactions; - verify. Involved persons/sections: - bookkeeping section.					
4. Dis	cussion					
pan - w n t - w i - b a	cuss the procedure by asking the partici- ts among other: that happens if a service connection is transferred to the Finance & Adminis- tration Department? thy should a customer pay before we start installing the service connection? tow are we sure that the customer will pay and the service for the connection ee?					

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Module : INTRODUCTION TO THE PROCEDURE FOR INSTALLING SERVICE CONNECTIONS	Code :	OPF 018
	Edition :	19-04-1985
ection 2 : SESSION NOTES	Page :	04 of 04
<ul> <li>how can we make sure that the new customer is billed from the very start?</li> <li>what happens when not all issued materials are used and how is this recorded?</li> </ul>		
•		
. Summary		
Installing service connections is organized in the procedure of the same name.		
Receiving applications from candidate cus- tomers and its processing is regulated by the Procedure for Receiving New Customers.		
<ul> <li>The Procedure for Installing Service</li> <li>Connections is a Working Arrangement which</li> <li>organizes people and activities to: <ul> <li>install service connections;</li> <li>collect and administrate connection fees;</li> <li>administrate consumed materials for the service connection.</li> </ul> </li> </ul>	Show V 2	
	Show V 3	
The procedure consists of 4 (four) activi- ties and involves 3 (three) sections, the Branch Office Manager, the Heads of the Technical and Finance & Administration De- partments and the Director PDAM/Head BPAM.		
ties and involves 3 (three) sections, the Branch Office Manager, the Heads of the Technical and Finance & Administration De-		
<pre>ties and involves 3 (three) sections, the Branch Office Manager, the Heads of the Technical and Finance &amp; Administration De- partments and the Director PDAM/Head BPAM. These steps comprise: - collect payment; - instruction to install; - install;</pre>		
<pre>ties and involves 3 (three) sections, the Branch Office Manager, the Heads of the Technical and Finance &amp; Administration De- partments and the Director PDAM/Head BPAM. These steps comprise: - collect payment; - instruction to install; - install;</pre>		
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<pre>ties and involves 3 (three) sections, the Branch Office Manager, the Heads of the Technical and Finance &amp; Administration De- partments and the Director PDAM/Head BPAM. These steps comprise: - collect payment; - instruction to install; - install;</pre>	-	
<pre>ties and involves 3 (three) sections, the Branch Office Manager, the Heads of the Technical and Finance &amp; Administration De- partments and the Director PDAM/Head BPAM. These steps comprise: - collect payment; - instruction to install; - install;</pre>		
<pre>ties and involves 3 (three) sections, the Branch Office Manager, the Heads of the Technical and Finance &amp; Administration De- partments and the Director PDAM/Head BPAM. These steps comprise: - collect payment; - instruction to install; - install;</pre>		
<pre>ties and involves 3 (three) sections, the Branch Office Manager, the Heads of the Technical and Finance &amp; Administration De- partments and the Director PDAM/Head BPAM. These steps comprise: - collect payment; - instruction to install; - install;</pre>		

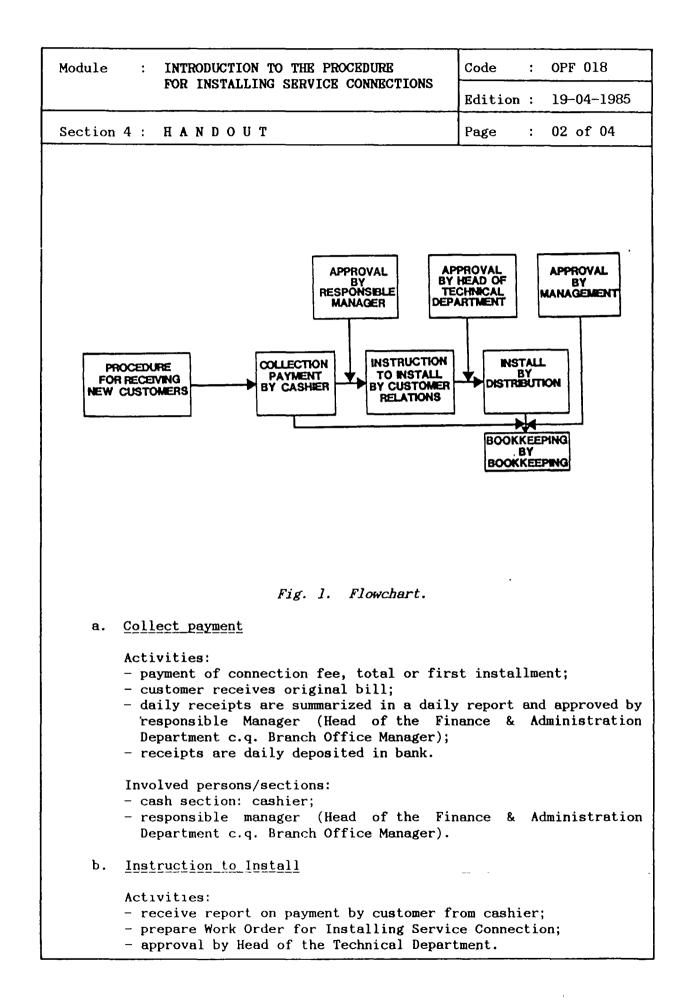
Module : INTRODUCTION TO THE PR FOR INSTALLING SERVICE	CONNECTIONS
	Edition : 19-04-1985
Section 3 : TRAINING AI	DS Page : Ol of Ol
3 (three) important OPF 018/V 1 aspects of installing service connections	Objectives of the OPF 018/V 2 procedure for installing service connections
- Start only after (down) payment - Billing for consumption from the very start - Coordination between Technical and Finance & Administration Departments.	<ul> <li>Install Service Connections</li> <li>Collect and administrate Conection Fees</li> <li>Administrate consumed materials for the service connections</li> </ul>
Flowchart of the pro- OPF 018/V 3 cedure for installing service connections	
	Introduction to the OPF 018/H 1 procedure for installing service connections



DEPARTMENT OF PUBLIC WORKS DIRECTORATE GENERAL CIPTA KARYA DIRECTORATE OF WATER SUPPLY



Module :	odule : INTRODUCTION TO THE PROCEDURE FOR INSTALLING SERVICE CONNECTIONS	Code : OPF 018
		Edition : 19-04-1985
Section 4 :	HANDOUT	Page : 01 of 04
1. INTRODU	CTION	
	te customers should be connected as after their application.	s soon as possible to ou
- we sh budge - after vated bille - this	re, however, a number of technical as ould only start after the candidate of t for the service connection and has the installation, our candidate s in our administration as a customer d for his consumption; activity involves the Technical and to Departments and requires good coordin	customer has approved th made a down payment; hould be immediately acti r and from that moment o the Finance & Administra
same n	ing service connections is organized ame. Receiving applications from can ing is regulated by the Procedure for	ndidate customers and it
2. OBJECTI	VE FO THE PROCEDURE	
rangeme - insta - colle	ocedure for Installing Service Conn nt which organizes people and activi 11 service connections; ct and administrate connection fees; istrate consumed materials for the se	ties to:
3. STEP	S	
section Finance	ocedure consists of 4 (four) activit s, the Branch Office Manager, the & Administration Departments and th teps comprise (refer to Fig. 1.).	Heads of the Technical an



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Module	: INTRODUCTION TO THE PROCEDURE	Code : OPF 018
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	<pre>Involved persons/sections: - customer relations sections; - responsible manager (Head of the Fin Department c.q. Branch Office Manager).</pre>	nance & Administration
c.	<u>Install</u>	
d.	<pre>Activities: - receive Work Order for Installing Se Customer Relations; - request materials from warehouse; - install service connection; - prepare report on completion, signed b sor; - transfer of connection from the Techni Administration Department; - tranfer approved by the Management (Di Head of the Technical and Finance &amp; Admi and Branch Office Manager). Involved persons/section: - distribution section; - management (Director PDAM/Head BPAM, Hea Finance &amp; Administration Department and <u>Bookkeeping</u> Activities:</pre>	by customer and supervi- ical to the Finance & irector PDAM/Head BPAM, inistration Departments,
	- record transaction; - verify.	
	Involved persons/sections: - bookkeeping section.	
4. SUM	MARY	
sam	talling service connections is organized i e name. Receiving applications from candi cessing is regulated by the Procedure for H	idate customers and its
Arr - i - c	Procedure for Installing Service Connangement which organizes people and activit nstall service connections; ollect and administrate connection fees; dministrate consumed materials for the serv	ties to: .

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Module :	INTRODUCTION TO THE PROCEDURE	Code	:	OPF 018
	FOR INSTALLING SERVICE CONNECTIONS	Edition	:	19-04-1985
Section 4 :	HANDOUT	Page	:	04 of 04

The procedure consists of 4 (four) activities and involves 3 (three) sections, the Branch Office Manager, the Heads of the Technical and Finance & Administration Departments and the Director PDAM/Head BPAM. These steps comprise:

- collect payment;
- instruction to installation;
- install;

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- bookkeeping.

\* \* \*

INTRODUCTION TO THE PROCEDURE OPF 018 Module Code : FOR INSTALLING SERVICE CONNECTIONS 19-04-1985 Edition : 01 of 04 Annex Page : TITLE : CODE : -----\_\_\_ \_\_ 1. 3 important aspects of installing OPF 018/V 1 service connection 2. Objectives of the procedure OPF 018/V 2 3. Flowchart procedure installing service connection OPF 018/V 3 -----------------· · · -- <del>-</del> Ę 11 1.1 . . - -÷ 1. \* T - - -:-<u>-</u>\* , poz. . . . ÷ Ξ. Ξ. - · ----÷ 11 ----..... .i - ...

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OPF 018/V 1

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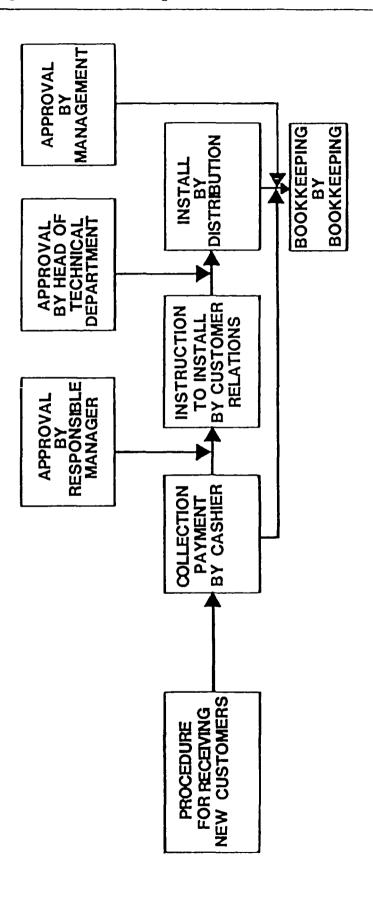
<ul> <li>Install Service Connections</li> <li>Colect and administrate</li> <li>Conection Fees</li> <li>Administrate consumed materials for the service connections</li> </ul>
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DEPARTMENT OF PUBLIC WORKS	
DIRECTORATE GENERAL CIPTA KARYA DIRECTORATE OF WATER SUPPLY	
Module INTRODUCTION TO THE PROCEDURE	Cod: : 07F 019
FOR SALARY PAYMENTS	Bdition : 09-03-1985
Section I INFORMATION SHEET	Page : 01 of 01/08
Duration 45 minutes.	
Training objectives After this session, the - recite the objectives	
Salary Payments;	
- explain in the correct step sequence of this p	
Trainee selection _: - Directorate PDAM/Head 1	
- Head of the Technical ) - All Section Heads.	Department;
Training aids - Viewfoils: OPF 019/V 1	-2.
- Handout : OPF 019/H 1	
Special features : Implementation of the st explained in separate mo	eps of this procedure is dules.
Keywords Procedure/salary payment	.8.

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	CODUCTION TO THE PASALARY PAYMENTS	ROCEDURE	Code :	OPF 019
FOR			<u>Edition :</u>	09-03-1985
Section 2 : S B	SSION NOT	<u>B</u> S	Page :	01 of 03
l. Introduction				
Employees exp correct amour	pect to be paid on of money.	time and the		
ponents which	aally consist of di ch may vary per pe vill have to be cal	erson and per		
our costs, w	costs and to have we like to know to have to charge thes	which expence		
These 2 aspec dure for Sala	cts are regulated b ary Payments.	by the Proce-		
2. Objectives of	the Procedures			
ing Arrangen activities to	es on time and ir	es people and	Show V 1	
3. Steps		۰.		
	pants to identify a re and who is invol			
Order answers	and evaluate.			
Recapitulate lows:	the procedure whic	ch is as fol-	Show V 2	
ves 3 (three)	e consists of 4 ste sections, the He ration Department, M.	ad of Finance		
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Module : INTRODUCTION TO THE PROCEDURE Code **OPF 019** : FOR SALARY PAYMENTS Edition : 09-03-1985 Section 2 : SESSION NOTES Page : 02 of 03 a. Prepare list of Salaries. Activities: - Calculate salaries of employees; - Summarize and indicate to what expence accounts salaries have to be charged; - Approval by the Head of the Finance & Administration Department. Involved persons/sections: - General Administration: Personnel; - Head of the Finance & Administration Department. b. Instruction to pay. Activities: - Prepare voucher for payments; - Approval by the Director PDAM/Head BPAM. Involved persons/sections: - Bookkeeping; - Director PDAM/Head BPAM. . . .... Payment. c. Activities: - Prepare check; - Signed by the Director PDAM/Head BPAM; - Cash check; - Pay salary to employees. Involved persons/sections: - Cashier; - Director PDAM/Head BPAM. Bookkeeping. d. Activities: - Record transactions; - Verify. Involved persons/sections: - Bookkeeping.

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Module : INTRODUCTION TO THE PROCEDURE	Code :	OPF 019
FOR SALARY PAYMENTS	Edition :	09-03-1985
Section 2 : SESSION NOTES	Page :	03 of 03
4. Discussion		
Discuss the procedure with the participants by asking them among others:		
- Should salaries always be paid at the Head Office of could it also be paid at Branch Offices and/or IKK Units?		
- If so, how should the procedure be adap- ted?		
5. Summary		
When paying salaries, we have to consider two aspects: - our employees expect their salaries on		
<pre>time and correctly; - salaries are costs and to have an insight in our costs, we have to know to which expence accounts we have to charge these costs.</pre>		
This is organized in the Procedure for Sala- ry Payments.		
The Procedure for Salary Payments is a Work- ing Arrangement which organizes people and activities to: - pay salaries on time and in the correct amount; - account for salaries.	Show V 1	
This procedure consists of 4 steps and in- volves 3 sections, the Head of the Finance & Administration Department, and the Director PDAM/Head BPAM.	Show V 2	
These steps comprise: - Prepare list of Salaries. - Instruction to pay. - Payments.		
- Bookkeeping.		
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Module : INTRODUCTION TO THE PRO FOR SALARY PAYMENTS	CEDURE Code : OPF 019
	Bdition : 09-03-1985
Section 3 : TRAINING AID	S Page : 01 of 01
The Objectives of OPF 019/V 1 the Procedure for Salary Payments	Flowchart of the OPF 019/V 2 Procedure for Salary Payments
-Pay Salaries • On time • Correct amount - Account for salaries	APPROVAL by MELA OF FRANKLY ADMINIST SATTOR DUMNET SATTOR DUMNET SATTOR DEFARTMENT PREPARE LIST DF BALANES by PRESCHIEL BOOKLEPHOR by BOOKLEPHOR by BOOKLEPHOR by BOOKLEPHOR by BOOKLEPHOR by BOOKLEPHOR by
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	Introduction to the OPF 019/H 1 Procedure for Salary Payments

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Module :	INTRODUCTION TO THE PROCEDURE FOR SALARY PAYMENTS	Code :	OPF 019
		Edition :	09-03-1985
Section 4 :	HANDOUT	Page :	01 of 03

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## 1. INTRODUCTION

Employees expect to be paid on time and the correct amount of money. Incorrect payment of salaries will have a negative effect on the working climate of the Water Enterprise and on the total performance of our Water Enterprise.

Salaries usually consist of different components which may vary per person and per period. Therefore will have to be calculated each time again.

On the other hand, salaries are costs and to have an insight in our costs, we like to know to which expense accounts we have to charge these costs.

These 2 aspects are regulated by the Procedure for Salary Payments.

## 2. OBJECTIVES OF THE PROCEDURES

The Procedure for Salary Payments is a Working Arrangement which organizes people and activities to:

- pay salaries on time and in the correct amount;

- account for salaries.

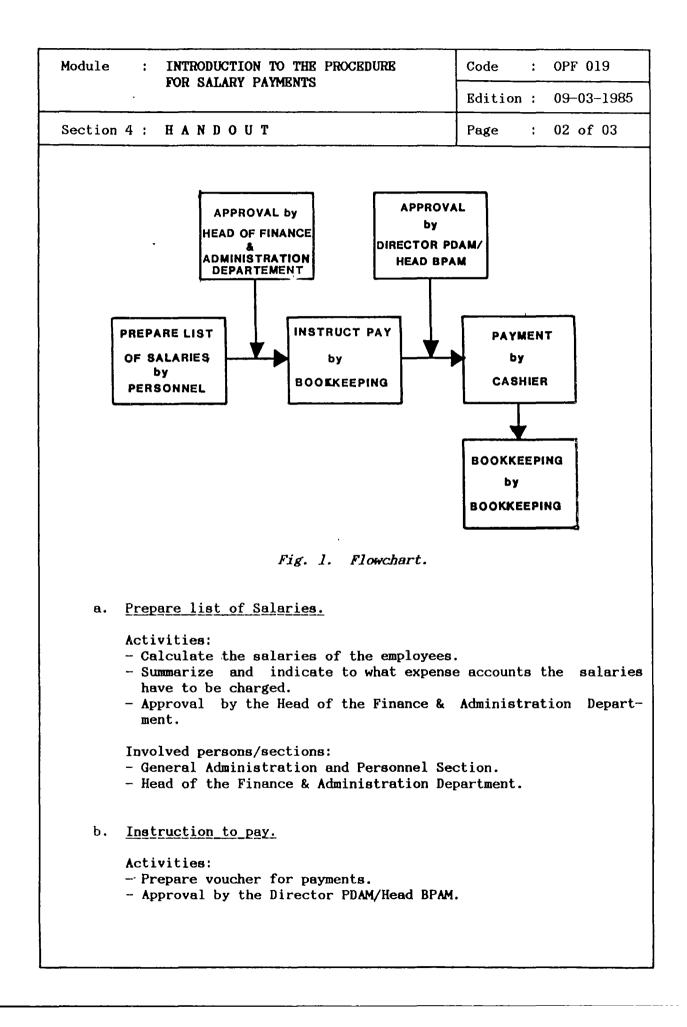
## 3. STEPS

The Procedure consists of 4 steps and involves 3 sections, the Head of the Finance & Administration Department, and the Director PDAM/ Head BPAM.

These steps comprise (see fig. 1):

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Module : INTRODUCTION TO THE PROCEDURE	Code : OPF 019
FOR SALARY PAYMENTS	Edition : 09-03-1985
Section 4 : HANDOUT	Page : 03 of 03
Involved persons/sections: - Bookkeeping Section; - Director PDAM/Head BPAM.	
c. <u>Payment.</u>	
Activities: - Prepare check; - Signed by the Director PDAM/Head BPAM; - Cash check; - Pay salary to employees. Involved persons/sections:	
- Cashier. - Director PDAM/Head BPAM.	
d. <u>Bookkeeping.</u>	
Activities: - Record transactions. - Verify. Involved persons/sections: - Bookkeeping.	
4. SUMMARY When paying salaries, we have to consider two	—
<ul> <li>our employees expect their salaries on time</li> <li>salaries are costs and to have an insight know to which expense accounts do we have</li> <li>This is organized in the Procedure for Salary</li> </ul>	in our costs, we have to to charge these costs.
The Procedure for Salary Payments is a Wo organizes people and activities to: - pay salaries on time and in the correct am - account for salaries.	
This procedure consists of 4 steps and invol- of the Finance & Administration Departm PDAM/Head BPAM. These steps comprise: - Prepare list of Salaries; - Instruct to pay; - Payment; - Bookkeeping.	
* * *	

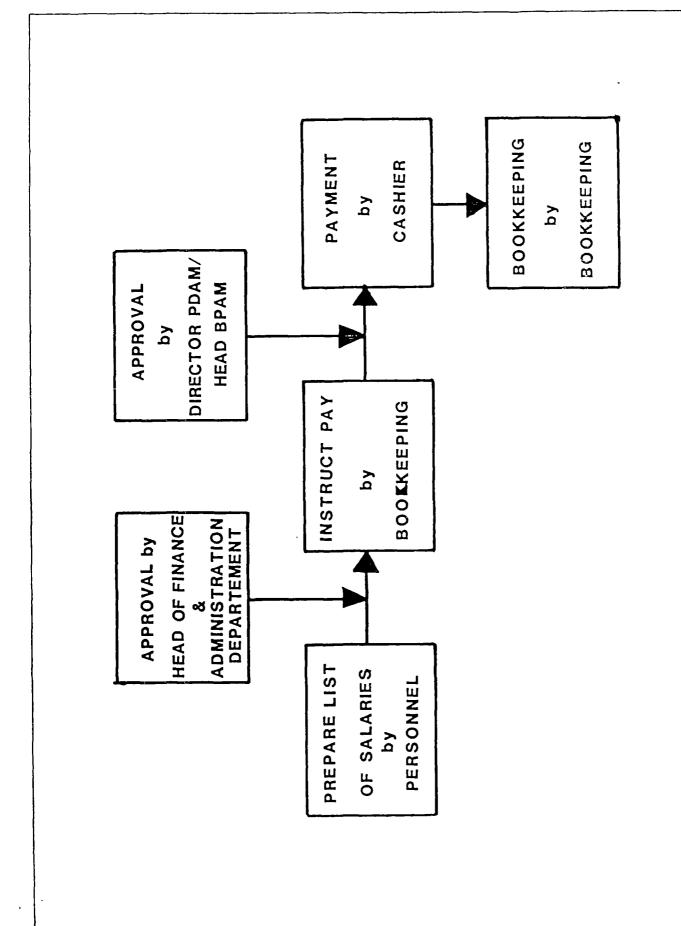
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nnex	-:	VIE	WFO	ILS					Page	:	01 0	of 03	
TIT	LE :	• <del>•</del>	-	= .	· -		±= _	-	CODE	:			
1.	Objec payme	ctives ents	of th	e proc	edure	for	salary	7	OPF C	- 19/V	1		
2.	Flow: payme		of the	proce	dure	for	salary		OPF C	19/1	2		_
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-Pay Salaries • On time	Correct amount	- Account for salaries		

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Module : INTRODUCTION TO THE PROCEDURE FOR PETTY CASH	Code : OPF 020
-	Edition : 07-03-1985
Section 2 : SESSION NOTES	Page : 03 of 05
<ul> <li>Paid requests and supporting documents must be kept with the Petty Cash.</li> </ul>	
Involved persons/sections: - Petty Cash Officer.	
b. <u>Prepare Summary of Petty Cash Expendi-</u> tures.	
Activities: - Prepare a summary of all Petty Cash expenditures, supported by documenta- tion, by the time the Petty Cash fund is approaching its minimum level (or at the end of each month). - Approval by authorized official.	ļ
Involved persons/sections: - Petty Cash Officer. - Authorized official for Petty Cash.	
c. <u>Request Replenishment of Petty Cash</u> Funds.	
Activities: - Prepare request for replenishment Pet- ty Cash Funds. - Approval by the Head of the Finance & Administration Department.	
Involved persons/sections: - Bookkeeping. - Head of the Finance & Administration Department.	
d. Replenishment of Petty Cash Funds.	
Activities: - Prepare check for replenishment. - Sign by the Director PDAM/Head BPAM. - Give check to Petty Cash Officer.	
Involved persons/sections: - Cash Section: cashier. - Director PDAM/Head BPAM.	

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Module : INTRODUCTION TO THE PROCEDURE	Code :	OPF 020	]
FOR PETTY CASH	Bdition :	07-03-1985	
Section 2 : SESSION NOTES	Page :	01 of 05	
1. Introduction			
Cash is perhaps the easiest asset to lose through theft and embezzlement, therefore rigid control over cash should be practiced.			
In principle, all cash disbursements should be made by check.			
There are, however, each day many expendi- tures of a relative small amount and of a routine nature.			
To prevent a too large workload for the Cash Section, these expenditures will be paid through a petty cash fund.			
A number of rules should be established to operate a petty cash fund.			
These rules cover aspects, such as	Show V 1		
<ul> <li>the amount available for the petty cash fund not too low in order not to hamper operations but also not too high;</li> </ul>		·	
<ul> <li>the maximum amount which may be paid through the petty cash;</li> </ul>			
<ul> <li>a minimum saldo for the petty cash at which the fund will be replenished;</li> </ul>			
<ul> <li>all disbursements from the petty cash must be supported by sales receipts or other memoranda;</li> </ul>			
- at the time the petty cash fund is reple- nished, it should be examined by someone other than the person in charge of the fund to verify that the amount of the replenishment check (properly vouchered) corresponds with the amount by which the petty cash funds is depleted;			
<ul> <li>care should be taken that the petty cash should will not be used to bypass the more time consuming regular procedure for payments.</li> </ul>			

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Mod	ule : INTRODUCTION TO THE PROCEDURE	Code : OPF 020
	FOR PETTY CASH	Edition : 07-03-1985
Sec	tion 2 : SESSION NOTES	Page : 02 of 05
	<ul> <li>designate who is responsible for the Petty Cash Fund (Petty Cash Officer) and who supervises (authorized official).</li> </ul>	
	To make sure that petty cash funds will be used according to its original intention, a special Accounting Procedure for Petty Cash has been created.	
2.	Objectives of the Procedure	
	The Procedure for Petty Cash is a Working Arrangement which organizes people and acti- vities to: - pay small expenditures immediately in	Show V 2
	<ul> <li>cash;</li> <li>make sure that there will be sufficient cash for small expenditures;</li> <li>control petty cash expenditures.</li> </ul>	•
3.	Steps	
	Ask the participants to identify the activi- ties of this procedure and who is involved. Order answers and evaluate together.	Write answers on whiteboard
	Recapitulate the procedure which is as fol- lows:	Show V 3
	The Procedure for Petty Cash consists of 5 steps and involves 2 sections, the Petty Cash Officer, the Head of the Finance & Administration Department, and the Director PDAM/Head BPAM.	
	These steps comprise:	
	a. <u>Payment through the Petty Cash Funds.</u>	
	<ul> <li>Activities:</li> <li>Receive properly approved request for payment through Petty Cash.</li> <li>Request must be approved by authorized official.</li> <li>Pay.</li> </ul>	
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Module _: _INTRODUCTION TO THE PROCEDURE	Code : OPF 020
FOR PETTY CASH	Bdition : 07-03-1985
Section 2 : SESSION NOTES	Page : 04 of 05
e. <u>Bookkeeping.</u> Activities: - Record transactions. - Verify.	
Involved persons/sections: - Bookkeeping.	
4. Discussion	
Discuss the procedure with the participants by asking them a.o.	
- Is it allowed to replenish our Petty Cash with payments for Water Bills?	
- What happens when the ceiling of the Petty Cash is too low?	
- Is it correct to use the Petty Cash to speed up payments to suppliers which can not be delayed?	
5. Summary	
To prevent a too large workload for the Cash Section, small routine expenditures may be paid through a petty cash fund.	
As cash is perhaps the easiest asset to lose through theft and embezzlement, rigid con- trol over cash should be practiced.	
To make sure that petty cash funds will be used according to its original intention, a special Accounting Procedure for Petty Cash has been created.	
The Procedure for Petty Cash is a Working Arrangement which organizes people and acti- vities to: - pay small expenditures immediately in cash; - make sure that there will be sufficient	Show V 2
<ul> <li>cash for small expenditures;</li> <li>- control petty cash expenditures.</li> </ul>	

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Module : INTRODUCTION TO THE PROCEDURE	Code : OPF 020
FOR PETTY CASH	Edition : 07-03-198
Section 2 : SESSION NOTES	Page : 05 of 05
The Procedure for Petty Cash consists of 5 steps and involves 2 sections, the Petty Cash Officer, the Head of the Finance & Administration Department, and the Director PDAM/Head BPAM.	Show V 3
These steps comprise:	
<ul> <li>Payment through the Petty Cash Funds.</li> <li>Preparing the Summary of Petty Cash Expenditures.</li> <li>Request to Replenish Petty Cash Funds.</li> <li>Replenishment of Petty Cash Funds.</li> <li>Bookkeeping.</li> </ul>	Give H l _
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DEPARTMENT OF PUBLIC WORKS DIRECTORATE GENERAL CIPTA KARYA DIRECTORATE OF WATER SUPPLY



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	dule : INTRODUCTION TO THE PROCEDURE FOR PETTY CASH	Code : OPF 020
		Edition : 07-03-1985
Sec	ction 4 : HANDOUT	Page : 01 of 04
1.	INTRODUCTION Cash is perhaps the easiest asset to lose the ment. Therefore rigid control over cash sh	nould be practiced. Ir
	principle, all cash disbursements should then There are, however, each day many expenditu amount and of a routine nature. To prevent the Cash Section, these expenditures will cash fund.	ures of a relative small a too large workload for
	<ul> <li>A number of rules should be established to These rules cover aspects, such as:</li> <li>a ceiling which should be established for the too low in order to hamper operations but at the maximum amount which may be paid through a minimum saldo for the petty cash at which replenished;</li> <li>all disbursements from the petty cash must receipts or other memoranda;</li> <li>at the time the petty cash fund is replet examined by someone other than the person is verify that the amount of the replenity vouchered) corresponds with the amount be funds is depleted;</li> <li>care should be taken that the petty cash is more time consuming regular procedure for petty Officer) and who supervises (Authorized Officer)</li> <li>To make sure that petty cash funds will be original intention, a special Accounting Proce- been created.</li> </ul>	the petty cash fund, not also not too high; gh the petty cash; ich, the fund will be st be supported by sales lenished, it should be in charge of the fund to ishment check (properly by which the petty cash is not used to bypass the payments; by Cash Fund (Petty Cash ficial). used according to its
2.	OBJECTIVES OF THE PROCEDURE The Procedure for Petty Cash is a Working Arr people and activities to: - pay small expenditures immediately in cash;	
	- make sure that there will be sufficient of tures;	

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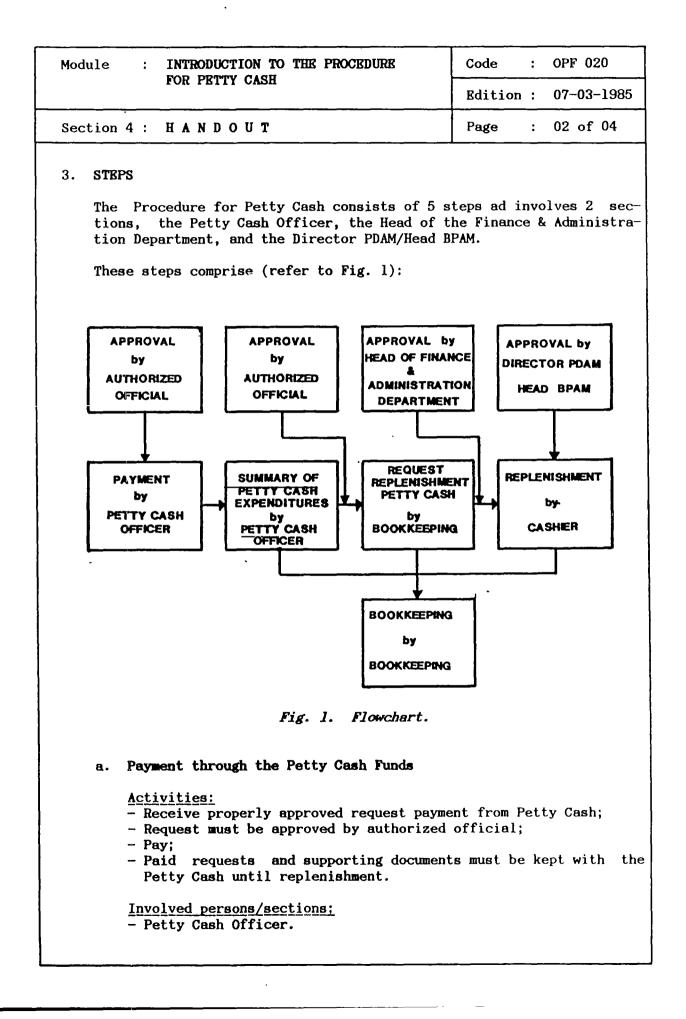
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Module : INTRODUCTI FOR PETTY	ON TO THE PE	OCEDURE	Code : OPF 020	
	~ <u></u>		Edition : 07-03-19	985
Section 3 : TRAIN	ING AI	DS	Page : 01 of 0	1
The set-up of a Petty Cash Fund	OPF 020/V 1		s of OPF 020, for Petty Cash	/V
<ul> <li>Ceiling</li> <li>Maximum disbursement</li> <li>Minimum saido</li> <li>Supporting documents</li> <li>Do not bypass regular proce for payments</li> <li>Designate : <ul> <li>Who is responsible</li> <li>Who supervises</li> </ul> </li> </ul>	xdure	- Make su cash for	ali expenditures in cash are that there is sufficient r small expenditures petty cash expenditures	
Flowchart of the Procedure for Petty Cash				
	]	Introduction Procedure for		/Н

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Module : INTRODUCTION TO THE PROCEDURE	Code : OPF 020						
	FOR PETTY CASH	Edition : 07-03-1985					
Section	4: HANDOUT	Page : 03 of 04					
b.	Prepare Summary of Petty Cash Expenditures Activities:	3					
	<ul> <li>Prepare a summary of all Petty Cash expedit documentation, by the time the Petty Cash minimum level (or at the end of each mor</li> <li>Approval by authorized official.</li> </ul>	ash fund is approaching					
	<u>Involved persons/sections:</u> - Petty Cash Officer; - Authorized official for Petty Cash.						
c.	Request Replenishment of Petty Cash Funds						
	Activities: - Prepare request for replenishment Petty - Approval by the head of Finance & Admini						
	<u>Involved_persons/sections:</u> - Bookkeeping; - Head of Finance & Administration Departm	ment.					
d.	Replenishment of Petty Cash Funds						
	<u>Activities:</u> - Prepare check for replenishment; - Sign by the Director PDAM/Head BPAM; - Give check to Petty Cash Officer.						
	<u>Involved_persons/sections:</u> - Cash Section: cashier; - Director PDAM/Head BPAM;						
e.	Bookeeping						
	<u>Activities:</u> - Record transactions; - Verify.						
	<u>Involved_persons/sections:</u> - Bookkeeping.						

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INTRODUCTION TO THE PROCEDURE Module Code OPF 020 : ....: FOR PETTY CASH 07-03-1985 Edition : VIEWFOILS 01 of 04 Annex : Page : CODE : TITLE : The set-up of a petty cash fund OPF 020/V 1 1. 2. Objectives of the petty cash procedures OPF 020/V 2 OPF 020/V 3 3. Flowchart of the petty cash procedure 1 ---:-----1 1 H 

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Module	:	INTRODUCTION TO THE PROCEDURE	Code	:	OPF 020
		FOR PETTY CASH	Bditior	ı :	07-03-1985
Section 4	1:	HANDOUT	Page	:	04 of 04

## 4. SUMMARY

To prevent a too large workload for the Cash Section, small routine expenditures may be paid through a petty cash fund. As cash is perhaps the easiest asset to lose through theft and embezzlement, rigid control over cash should be practiced. To make sure that petty cash funds will be used according to its original intention, a special Accounting Procedure for Petty Cash has been created.

The Procedure for Petty Cash is a Working Arrangement which organizes people and activities to:

- pay small expenditures immediately in cash;
- make sure that there will be sufficient cash for small expenditures;
- control petty cash expenditures.

The Procedure for Petty Cash consists of 5 steps and involves 2 sections, the Petty Cash Officer, the Head of Finance & Administration Department, and the Director PDAM/Head BPAM.

These steps comprise:

- Payment through the Petty Cash Funds;
- Preparing the Summary of Petty Cash Expenditures;
- Request to Replenish of Petty Cash Funds;
- Replenishment of Petty Cash Funds;
- Bookkeeping.

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- Maximum disbursement
- Minimum saldo
- Supporting documents
- Do not bypass regular procedure for payments
- Designate :
- Who is responsible
- Who supervises

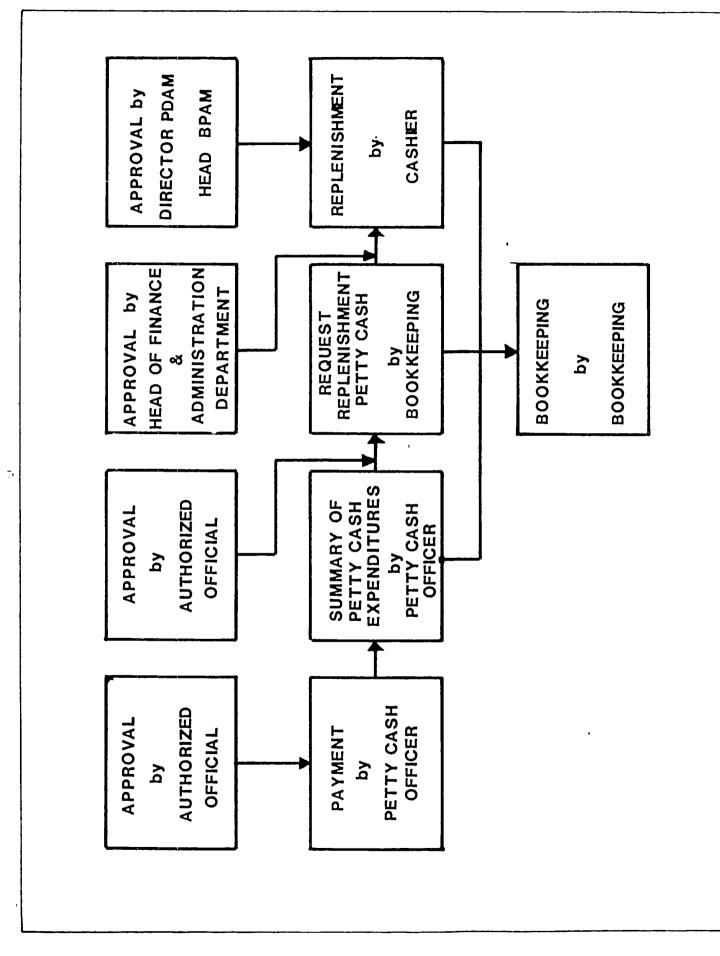
- Pay small expenditures in cash	- Make sure that there is sufficient cash for small expenditures	- Control petty cash expenditures		
- Pay sma	Σö	- Control	-	

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Module OFFICE EQUI	PMENT - INTRODUCTION Code : OBA 001
	Edition : 25-02-1985
Section 1 INFORM	ATION SHERT Page : 01 of 01/06
	- · · · · · · · · · · · · · · · · · · ·
Duration	45 minutes.
Training objectives :	After this session trainees will be able to: - explain that forms are a tool of communica- tion;
	<ul> <li>list main equipment to handle flow of forms for administering and for filing.</li> </ul>
Trainee selection _:	- Director PDAM/Head BPAM; - Head of Finance & Administration Department;
	- Head of Section General Administration & Personnel.
	-
Training aids	- Viewfoil : OEA 001/V l (a-d);
	- Handout : OEA 001/H 1.
Special features	- Module to be given after OPM 600 and in con- nection with OBA 100 and OBA 200.
	neerion with obn 100 and obn 200.
Keywords	Office equipment.
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Mod	ule : OFFICE EQUIPMENT - INTRODUCTION	Code : OBA 001
		Bdition : 25-02-198
Sec	tion 2 : SESSION NOTES	Page : Ol of O2
1.	Introduction	
	Refer to scale model exercise used for module: "Office lay-out".	
	Summarize results of that exercise.	
2.	Formes	-
	According to the Buku Pedoman, 51 different	
	forms are used in water enterprise opera- tions. Forms are a tool of communication between	
	employees. Each employee handles large quan- tities of forms.	
	Some forms coming on one's desk, require immediate activities, others have to be filed temporarily or permanently.	
	Forms are transferred from one employee to another according to administrative proce- dures. Example: "New connection"	•
	- Ask: How many forms are to be used before	
	a new connection can be made?	
	- List answers.	Use whiteboard
	- Discuss answers.	
3.	Tools/Equipment	
	- Employees need tools to carry out their administrative duties:	
	. type writer; . adding machine;	
	. calculator; . writing materials etc.	Show V l (a-d)
	- But they also need equipment to handle the	
	flow of forms which passes their desks. For filing purposes they need:	
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Modu	le : OFFICE EQUIPMENT - INTRODUCTION	Code	: OBA	001
		Editio	n: 25-	02-198
Sect	ion 2 : SESSION NOTES	Page	: 02	of 02
	. box files; . card boxes; . form trays.			
t o	They also need open or closed cupboards, filing cabinets etc. Adequate lighting, and desks and chairs of proper size are indis- pensable requisites too.			
4. 8	Summary			
-	- An efficient office needs equipment.			
-	<ul> <li>Equipment includes:</li> <li>paper;</li> <li>machines;</li> <li>cupboards;</li> <li>furniture.</li> </ul>			
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Module : OFFICE EQUIPMENT - INTRODUCT	'ION Code	:	OBA 001
	Bditi	on :	25-02-1985
Section 3 : TRAINING AIDS	Page	:	01 of 01
Office equip- OEA 001/V 1 (a-d) ment	-		
	ce equipment - oduction		OEA 001/H 1
-			

-1 DEPARTMENT OF PUBLIC WORKS DIRECTORATE GENERAL CIPTA KARYA DIRECTORATE OF WATER SUPPLY



Module	:	OFFICE EQUIPMENT - INTRODUCTION	Code	Code : 0EA 001			
			Edition	:	25-02-1985		
Section 4	:	HANDOUT	Page	:	01 of 02		

## 1. INTRODUCTION

The office lay-out must reflect the work flow in the office. The work flow is defined by procedures, in which some 50 forms are used.

## 2. FORMS IN THE ADMINISTRATIVE PROCEDURES

The vast majority of administrative activities in the water enterprise office is carried out according to administrative procedures. In such procedures extensive use is made of forms. According to the Buku Pedoman Pelaksanaan Sistem Akuntansi Perusahaan Air Minum more than 50 different forms are used in water enterprise operations. For instance, to record the different steps which must be carried out before a new customer is connected to the water supply system, 18 different forms are used.

Forms are used for communication between enterprise staff. When an employee completes his work, he records the result on a form and then transfers this form, often with the previous ones, to the next employee. Now this employee can start his activities. The billing officer, for instance, receives the records on water con-

sumption from the Customer Relations Officer. Based on these records he prepares the bills and the debtors lists. Then he gives these to the officer in charge of checking. Now this officer can start his activities. Enterprise staff communicate through forms.

## 3. OFFICE TOOLS/EQUIPMENT

Each employee must handle large quantities of forms. Some forms come on his desk, the required activities are immediately carried out, the forms are filled in and handed to the next employee; other forms are temporarily filed, then filled in and given to the next employee; again others are permanently filed. Each employee also needs a stock of blank forms which he uses regularly.

Employees should have the necessary office equipment to carry out their administrative duties and to handle the flow of forms which passes their desks.

For each employee it should be carefully planned which office equipment is needed:

- To carry out his administrative activities.

- To handle the flow of forms which passes his desk.

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<pre>Equipment may include: - For administrative activities: . type writer; . adding machine; . calculator; . photocopying machine For filing purposes:</pre>						
. box files; . card boxes; . form-trays.						
Enterprise staff should not only have the <u>handle</u> the flow of forms, but also the nece cabinets, and drawers to store this equipmen	ssary cup-boards, filing					
<ul> <li>Cup-boards include:</li> <li>Open cup-boards for box-files.</li> <li>Closed cup-boards which can be locked stationery, and confidential files.</li> <li>Filing cabinets for enterprise corresponde</li> </ul>						
4. SUMMARY						
Without sufficient office equipment the ent to operate efficiently. The equipment includes: paper, machines, cup						
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Module	: OFFICE EQUIPMENT - INTRODUCTION									Code	دد. <u>محمد</u> . •	OBA 001	
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Annex	:	V I B	W P U	<u>_</u>	L S			- <u>.                                    </u>		Page	:	01 of 02	: 
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