



# NAGA LIMITED RETAIL

No-4/213, Pudupatti, Padiyur (P.O.), Dindigul – 624 005



CV : NLRD Department Name / Commercial, Purchase, Inventory & Accounts Ver : 1

## VOUCHER ARRANGEMENT & SEQUENCE

Acc 15

When create the material, Type of the voucher code should be linked with material

After purchase order creation, Voucher should be verified by purchase associate & approved by HOD

**Verification of PO :**  
1. PO date  
2. PO Qty & Value  
3. Terms & Condition

The above said will be applicable to all purchase & service PO.

Material inward should be noted in inward register & GRN should be booked on same shift & date

Inventory manager will liable for Inward register / GRN register.  
PO- Date, Price, QTY & Quality vs Inward vs GRN should be verified by Inventory associate & approved by HOD

If any variation in PO vs Inward vs GRN, Purchase / any of the voucher bill should not booked by concerned dept

Total no of received / return vouchers list acknowledged by accounts dept (Date wise)

The particular issue must be shorted out by concerned dept on or before at EOD

The above said should be validated by accounts dept at the time of payment process

After the payment process, The voucher should be separated as per the voucher type by accounts / concerned dept

- TYPES OF VOUCHERS:**
- 1 PACKING MATERIAL
  - 2 RAW MATERIAL
  - 3 CONSUMABLES
  - 4 STORES SPARES
  - 5 CAPEX
  - 6 SERVICE BILL
  - 7 DIRECT PURCHASE
  - 8 STORES DIRECT PURCHASE
  - 9 CONSUMABLES
  - 10 CREDIT NOTE DEBIT NOTE
  - 11 SALES PROMOTION
  - 12 PURCHASE RETURN
  - 13 CONTRA
  - 14 BANK PAYMENT
  - 15 BANK RECEIPT
  - 16 CASH PAYMENT
  - 17 CASH RECEIPT
  - 18 DIRECT SALES
  - 19 SALES INVOICE
  - 20 SALES RETURN
  - 21 JOURNAL

As per the voucher type & Serial no wise book keeping should documented by accounts / concerned dept

Weekly once book keeping & Vouchers should be verified by accounts HOD / concerned HOD

After book keeping, If any document / voucher needs to others, The duplicate copy of the voucher should be shared by concerned dept

First financial year of vouchers should be transferred to record room after binding of succeeding year

Before transfer of voucher, Get the approval from accounts head

Once transfer the vouchers to record room, Get the acknowledgment from record room incharge

The total no of voucher & document wise voucher count should be noted by accounts / concerned dept

*[Handwritten signatures and dates]*  
20/12/18

*[Handwritten signature]*  
19/12/18  
Prepared by

*[Handwritten signature]*  
22/12/18  
Verified by

Accepted by