

# Appendix 4: Accounting Sheets for the Operator

## Daily Sheet – Toilet

Use of toilet (or shower etc)		Date		xx/xx/xx
Price per sale	5/-			
<b>A - All Customers</b>		<b>B - Visits pre-paid on day</b>		
		Obama	4	20/-
Count	Cumulative	Kabaki	8	40/-
		Odinga	8	40/-
III III	10			
III III	20	Total	20	100/-
III III	30	<b>C – Visits prepaid</b>		
III III	40	Kabaki	1	5/-
III III	50	Odinga	1	5/-
III III	60	Total	2	10/-
III III	70	<b>D – Visits on credit</b>		
III II	77	Musungu	2	10/-
			1	5/-
		Total	3	15/-

### Daily Summary

		Visits	Price	Total Cash
A	Total Customers	77	5/-	385/-
B	Pre Paying	20	5/-	100/-
Less				
C	Used on Pre-paid	- 2	5/-	- 10/-
D	Used on credit	- 3	5/-	- 15/-
Total		92		460

#### Notes:

1. A table can be prepared by the WSP to make the final calculation easy for the operators. The total can be checked with the amount of cash taken (provided nothing has been taken out to buy something!).
2. All customers should be recorded under section A, and the customers on the prepaid or credit list are recorded in sections B to D in addition.
3. A customer paying for several visits is recorded as paying for all visits under section B and also recorded as using one of those visits under section C.
4. Recording the names of those prepaying or visiting on credit should be made in order to help keep track of their balance.
5. It is suggested separate sheets are kept for use of toilets and use of the shower. It is possible to combine these on one sheet but the sheet will get more complicated.
6. The total cash for the day should be entered in the cash book as cash in.

## WATER KIOSK DAILY SALES

Date	Opening Reading	Closing Reading	Usage (m <sup>3</sup> )	Containers	Possible	Actual	Cleaning and waste
xx/xx	0573.8	0577.3	3.5	152	304/-	298/-	69 ltrs
xx/xx	0577.3	0582.1	4.8	209	418/-	414/-	46 ltrs
xx/xx	0582.1						

**Notes:**

1. This does not take account of credit sales or prepaid sales
2. Based on 23 litres per container
3. A table for wastage and the Possible columns will be necessary
4. This can only be approximate as full accuracy of daily meter readings is not possible, but should be within 10/=. Adequate accuracy over time can be achieved
5. The actual cash for each day should be entered in the cash book as cash in.

# CASH BOOK

Date	Item	Ref	Cash In	Cash Out	Balance
1	<b>Balance</b>	<b>b/f</b>	<b>4780</b>		<b>4780</b>
1	Daily Water Sales		298		5078
1	Daily Toilet Sales		460		5538
1	Daily Shower Sales		80		5618
1	Soap	27		120	5498
1	Toilet Paper	28		240	5248
1	Cleaner wages	29		2400	2848
2	Daily Water Sales		414		3262
2	Daily Toilet Sales		490		3752
2	Daily Shower Sales		120		3872
2	Mop	30		300	3572
2	WSP for water bill	31		2500	1072
2	Operator Drawings	32		1000	72
<b>Notes:</b>					
<ol style="list-style-type: none"> <li>1. The balance should equal the actual amount of cash held. If there is a difference this should be entered as cash in or cash out as necessary and described as 'difference'.</li> <li>2. The reference for cash out items should be the number put on the receipt or invoice filed by the operator.</li> </ol>					