

5. HANDLING VOUCHERS AND DEBIT CARDS

In this section the process of handling printed vouchers and debit cards is described. Vouchers/ cards should be treated like cash because of the value they represent.

1. After procuring the vouchers/cards are handed over to the Voucher Custodian or a designated staff to be stored in the safe.

A Voucher Custodian can be an appointed staff member from the Country Program. To segregate duties this would have to be a staff member who is not involved in the voucher program nor in finance. One option could be to make the petty cash custodian also the voucher custodian.

2. The Voucher Custodian keeps a [ledger](#) for the vouchers/cards, recording receipts and disbursements.

For storing debit cards it is useful to store debit cards and PIN codes in separate places and managed by separate staff. PINs should be tracked the same way as the cards, using a ledger and the accompanying request and handling forms as described below.

3. To receive vouchers/cards from the Voucher Custodian or the designated staff, Project Staff should fill a [Voucher/Debit Card Request Form](#).¹
4. The supervisor (project manager) should review and approve the Voucher/Card Request Form.
5. The requesting staff submits the filled and approved Voucher/Debit Card Request Form to the Voucher Custodian. The Project staff should keep one copy of the form.
6. The Voucher Custodian counts the requested voucher/cards and hands them over the requesting staff. The voucher custodian prepares a [Transfer of Voucher/Debit Card and Liquidation Form](#) (2 copies) which is signed by both the Voucher Custodian and the receiving staff (or partner). This transaction should be seen as an Advance which needs to be settled by the requesting staff after distribution to beneficiaries or to the partner/sub-office. The Form Contains a column for the quantity of voucher/debit cards handed over, quantities distributed and quantities returned.
7. The same Transfer of Voucher/ Debit Card and Liquidation Form (2 copies) can be used by the project staff to further disseminate vouchers to team members or the partner. Each form will require the signatures of the issuer and receiver.
8. If Vouchers/ cards are kept in a field location or partner office the same process of establishing a safe, voucher custodian and ledger must be set up.

To increase the safety of using vouchers the project team can stamp 2 dates on the vouchers representing the validity start date and validity end date. In addition vouchers can be signed by a designated staff. Adding dates and signatures can be time consuming and should be

¹ In absence of a Voucher Request Form an email stating the request and the approval from the PM will be sufficient

considered in projects with limited numbers of vouchers or in situations where tight controls are crucial.

9. Vouchers/ cards are distributed to the beneficiaries by the project staff and beneficiaries sign for receiving on a [Voucher Distribution Form](#). The distribution form should have at least the following columns: beneficiary name, location, booklet number, vouchers' numbers per denomination, total value of vouchers, validity dates, signature or finger print. Phone numbers and ID numbers can be included when possible and appropriate.

For debit cards the distribution of the card and the PIN can be done through separate distributions for safety and protection reason. In some cases another option can be to activate the cards after the distribution to ensure that only those cards that were distributed safely are viable.

10. After distribution/handing over the requesting staff needs to settle the “advance” with the Voucher Custodian”. The updated [Transfer of Voucher/Debit Card and Liquidation Form](#) plus a copy of the distribution list (or new handing over form) and the undistributed vouchers/cards are to be returned to the Voucher Custodian. The Voucher Custodian counts and inspects the vouchers and supporting documents. The voucher custodian returns undistributed vouchers to the safe and updates the ledger.
11. At minimum a weekly reconciliation will need to be done in which the Voucher Custodian compares ledger to actual count. A [voucher/debit card count report](#) needs to be signed by the custodian and an observer and submitted to the HoOPs.
12. As with Petty Cash, regular surprise voucher/card counts needs to be organized by the HoOPs.

See also [Flowchart 2, Handling Vouchers/Debit Cards](#)