

ORGANISATION

1. Up-to-date chart of organisation maintained:

Reason:

Clear and well-planned organisation charts are necessary for the proper definition and allocation of duties and responsibilities of officials and employees on which largely depends the smooth functioning of an organisation and the development of a good system of internal control.

2. Officers' and employees' duties:

- (a) Clearly defined.
- (b) Reasonably fixed as to responsibilities so that no one person can dominate or unduly influence others not normally responsible to him in the performance of their work.
- (c) No part of the accounting function is to be under the absolute and independent control of any one person.

ACCOUNTING RECORDS AND CONTROLS

2. Accounting Manuals:

- (a) System of authorisation and record procedures and the practices to be followed in the performance of the duties and functions clearly set forth in formal accounting manuals or equivalent record.
- (b) Internal checking system provides for determination (by internal audit or other means) that procedures and practices prescribed in the manual are being followed.
- (c) Formal chart of accounts maintained:-
 - (i) Facilitating the economical preparation of financial statements and reports.
 - (ii) Describing accurately and concisely what should be contained in each account.
 - (iv) Delineating as clearly as possible the boundary lines between capital assets, stocks and expense items.

3. Accounting and other records:

- (a) Sufficiently explain the transactions so that true and fair accounts can be prepared.
- (b) Comply with statutory and other authorities' requirements.
- (c) Kept up to date
- (d) Balanced at least monthly
- (e) Kept in a neat, legible and comprehensive fashion.

7. Insurance policies:

- (a) Written annual report prepared by insurer or broker covering review of all insurance policies held or required.
- (b) Specific responsibilities assigned to one or more employees to take action on annual report or material changes occurring throughout the year.
- (c) Adequate records kept to highlight when insurance risks have materially altered and to provide information should claims be made.
- (d) Up-to date insurance policies, and all annexures, kept in a secure place.

Clinical Laboratory Policy And Procedure Manual

**Thirumalaisamy P.
Velavancorresponding**



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