ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD)

FINANCIAL MANUAL

OCSSRD
Saving Communities

FINANCIAL POLICIES AND PROCEDURES

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Drafted and Approved: August 202~~4~~3

Treasurer
FOR: KIDDU EDWARD 30/8/2023
BOARD CHAIRPERSON

TUMWINE MOSES
BOARD SECRETARY/ EXECUTIVE DIRECTOR
30/8/2023

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FOR: KIDDU EDWARD	TUMWINE MOSES
BOARD CHAIRPERSON 30/8/2023	BOARD SECRETARY/ EXECUTIVE DIRECTOR
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01.0.0INTRODUCTION

This is the Financial Manual designed to meet the needs of ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Finance Staff and the Financial Statement Users including Donors and will continually be update to respond to changes in ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) ' Policies and Guidelines.

We wish to appreciate the views of the Projects Staff, heads of departments and all staff, which have been forwarded during the formation of this Policy.

Purpose

This manual seeks to ensure increased uniformity, understanding, consistency and integrity in the financial function for ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Projects.

The Principles/Guidelines in the Manual are based on the following:

- Generally Accepted Financial Principles (GAAP)
- International financial reporting standards(IFRS)
- ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) other Policies and Guidelines
- Other added controls that are envisaged as areas of Improvements in the Projects Financial Analysis Reports, Financial Review Reports and Audit Reports.

01.1.0Objectives:

The main Objectives underlying the achievement of the Ultimate Goal comprise the following:

1. To ensure adherence to laid down financial policies in ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Financial Manual.

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2. To create a sense of financial stewardship and integrity by all stakeholders in light of the 3 Core Driving forces of Integrity, Love, Compassion and Care for the Children.

3. To ensure proper and sufficient safeguard to the organizational assets.

4. To create a clear system that can be understood by all users, hence achievement of maximum compliance.

5. To provide reasonable assurance that ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Projects financial system can be relied upon for Strong Financial Management.

01.2.0MISSION STATEMENT, VISION AND CORE VALUES & KEY PROGRAM AREAS

OCSSRD is a registered community based organization (CBO) in Lyantonde District. Our Vision is **to promote gender equality, social protection and community transformation in a just and healthy society** and Mission is "**to strengthen communities through research and innovations for sustainable development**." We formed this organization in March 2021 with the aim of supporting rural communities using research-based approaches to enable full realization of their potential and participation in decision-making processes that impact their socio-economic empowerment. Over the last two years, we have supported schools, community groups and teenage mothers of Lyantonde district and the neighboring districts supplementing on government programs. OCSSRD is Implementing 4 main programs as follows;

1. Gender, Equality and Economic Justice Program
2. Community Health Program
3. Ecosystem and Livelihood Program
4. Education and Research Program

ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) has built a strong reputation for providing quality care,

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protection, health services, and education for vulnerable abused pregnant girls and young mothers. It engages preventive and proactive approaches to address these challenges.

01.4.0FINANCIAL RESPONSIBILITY

The Financial Staff, Program Managers and All the Other Staff are key persons in understanding and making good use of the Manual.

The Executive Director/Managers and the Finance and Administration Officer have the Responsibility of ensuring compliance of the financial guidelines and procedures. Therefore he/ she should have knowledge of all the Guidelines and Procedures in order to achieve the desired results.

01.4.1 EXECUTIVE DIRECTOR's role □ Review the Projects Financial Reports and Records (Quarterly/Monthly Reports, Check Registers, Stores Records, Fixed Assets Registers, Inventory Registers, Advance Ledgers, Cash Books and Audit/Review Recommendations).

- Goal Own timely submission of Financial Reports, Audit Responses and other financial related communication.
- Supervising, Assessing and Facilitates Capacity Building Requirements of the Financial Staff through the six Monthly/ Annual Appraisals.

01.4.2 Accountants Roles □ The Financial Staff should provide technical input to Project Financial Management and should therefore have the technical competence and experience that can enhance the operation (as detailed in the Job Description).

02.0.0 FINANCIAL PRINCIPLES

Below are the financial principles upon which the GAAPS are based.

2.1.0 Consistency

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The Financial method and reporting should remain the same from period to period (month and/or year). This gives a basis for comparing financial data of different periods and ensures comparability of data. Any deviations from the financial principles and reasons should be explained in the Financial Report Cover Memo submitted at head office.

2.2.0 Matching Concept

Income and Expenses are recorded when incurred and not when cash is received or paid. The reporting time of the revenue and expenses should match with the timing of the occurrence of the income and expenses. This method provides more timely and realistic reporting which is important for management decisions.

2.3.0 Accrual Basis

Expenses and Revenues should be accrued according to the services and Benefits being rendered or received. Accruals should be done for those services that are completed but the payment has not been effected in the current month.

2.4.0 Functional Basis

All Expenditures should be recorded and classified by function. Project Expenditures include direct and indirect project costs. Indirect Project Costs Are categorized as project-related functions previously incurred at head office and Charged to project at Head office that should be moved to projects per the Project Costed Model including:

- Project supervision costs, staff directly responsible for providing Supervision to projects and their costs.
- Project finance and Financial functions.
- Project evaluation and audit costs.
- Sponsor relations or customer service costs.

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- All travel costs to projects to perform the above functions.
- Technical staff expenses.

2.5.0 Conservatism

Recording of Financial data or budget such as assets, liabilities, revenue and expenses needs to be realistic and not overstated. The data must have valid support and reasons for recorded amounts. Realization of possible contingencies or losses in the financial records may require Financial entries.

2.6.0Simplicity, Accuracy and Flexibility

The Financial data should be correct and have integrity that readers can trust, and not misleading. However, the system should allow flexibility or exceptions for any special situation or emergency.

2.7.0 Transparency

Each Project should disclose the components of expenditure items by goals and cost center. Journal Entries should include supporting documents and descriptions so that financial data can be explained or justified.

2.8.0 Materiality

All Financial data or transactions that will significantly affect the financial statements have to be recorded and/or disclosed.

2.9.0 Disclosure

All Important Information about an Organization's Financial Position and Operations has to be reported and disclosed in the financial statements in a full and fair manner.

The Ultimate Goal for designing the Manual is to ensure Financial Stewardship, Integrity and Transparency at all ORGANISATION FOR COMMUNITY SOCIAL

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SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Projects, which will in turn add credibility to the Projects Financial Management. This will also ensure satisfactory output to the Stakeholders who comprise the Donor Agencies, Districts, Grass root Beneficiaries, Head office, Projects Office and the BOARD offices.

03.0.0FINANCIAL RECORDS

Record keeping is very important and provides evidence to the Stakeholders on how the Project Assets are being safe guarded. Precautions must be taken to ensure safe custody of the Assets and therefore the importance/purpose of the Guidelines designed to guide Project Staff on how to ensure good record keeping.

The Section outlines procedures and records Necessary for satisfactory financial reporting.

3.0.1 Financial records

These comprise of the following Documents;

1. **Petty Cash Disbursement Voucher** which is used to record payment Transactions **not more than 1,000,000/=**. The Petty Cash Numbering System should be August 1^{st} – PPV/08/1, etc

2. **Payment voucher,** which is used to record the coding for Cheque Issued. A separate Payment voucher must be prepared for each Cheque issued. The Payment Transactions considered when using the vouchers **should be equal or more than 1,000,000/=.** These should be serially numbered as for October 10-1, 10-2, 10-3 etc and for November 11-1,11-2,11-3,etc.

3. **Journal Entry Voucher** The voucher records non-cash transactions and

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adjustments. The agreed numbering should be JE-01/02 (Oct 1st Voucher) and this is in ascending order until Year End.

a) This voucher is used to substantiate and explain the recording of various transactions including bank charges, adjustments, corrections, reversing entries, closing entries and other miscellaneous transactions.

b) It's only the Project Financial staffs in the Accounts Dept who are authorized to carry out the Entry with attachments of all copies of the supporting documents.

c) The Executive Director MUST approve all JEs written before theyare **POSTED.**

d) Only JES stamped can be posted into the Computer.

4. **Deposit Voucher**The Voucher is used to record Funding/Income Deposits to the Projects Bank Accounts. Such records should record details of all currency or funds received.

a) The Deposit Voucher is used to record the receipt of Incomes.

b) Upon receiving funds from whatsoever sources (Funding and Funds for Other income) a deposit voucher will be prepared by the financial staff.

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c) Supporting Documents must be attached to each deposit voucher e.g. Original Bank Deposit Slip, Bank Credit Advice, etc.

d) Once prepared the deposit voucher will be forwarded to the Executive Director/ Program Manager for approval.

e) The approved vouchers will then be batched up and posted following the same posting procedures like the PVs.

f) When more than 1 Cash Account exists a separate set of Deposit Vouchers is required for each Account.

g) DVs will be numbered continuously with the year appearing last e.g. DV-10-10 would mean the tenth DV in the year 2010 while DV-01-11 would mean the First DV in the year 2011, DV-20-12 would mean the twentieth DV in the year 2012, etc.

h) Each set of vouchers must be filled separately for each account.

i) An Official receipt should be issued for all cash received and all ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Project Receipts must be pre-numbered.

j) Cash received must be deposited intact daily, and no money other than petty cash should be held in the office overnight except monies received too late to be deposited. Monies received too late to deposit should be kept in the Office Safe until it's deposited.

04.0.0 AUTHORISATION LEVELS

Guidelines on Financial Authority Levels

i. Authorization refers to the signing of a document to signify approval.

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ii. The signature verifies that the signatory is in agreement with the contents of the document, and has reviewed the document ***iii.*** *It is important that segregation of duties is maintained in authorization procedures.* **iv.** *No* employee should authorize his or her own claim.

v. Authorizing officers in finance should submit their claims to a higher authorizing authority

vi. Project Coordinator, Finance and Administration Officer, Program Manager, Executive Director, Honorary Treasurer and BOARD Chairpersons/ treasurer may authorize payments in accordance with approved authorization limits **vii.** The current authorization levels for expenditure

Post	**Authority Level (U. Sh)**	**Must refer decisions on larger commitments**
Executive Director	100,000,000	The BOARD Treasurer. In absence, BOARD Chairperson or V/Chairperson
Program Manager	5,000,000	EXECUTIVE DIRECTOR
Finance and Administration Officer	1,000,000	EXECUTIVE DIRECTOR
Projects Officer	500,000	Finance Director , BOARD Chair/Treasurer

viii. **Exceptions to the above authority levels will include: Payments for salaries, transfers to regions (however all transfers above 100 million will be approved by EXECUTIVE DIRECTOR.**

ix. Under no circumstances should any ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Staff verbally commit ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) to any obligation unless and until proper written authorization exists. For example ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Staff should not verbally

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instruct a supplier to supply goods or services unless a properly approved contract/ LPO exists.

x. **Splitting of expenditures, payment vouchers, cheques or purchase orders for purposes of lowering authority limits of which the total value would be above the authority limit of the staff is strictly prohibited and is a matter of gross misconduct.**

xi. BOARD depending on prevailing situations under which ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) is operating shall review the authority levels from time to time

xii. **Authorization of bank signatories to ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) bank accounts: xiii. For Payments above UGX. 100,000,000**

Head Quarter/Regions and Entities
Executive Director(B)
Program Manager (B)
BOARD Treasurer(A)
BOARD chairperson (A).

For Payments below UGX. 5,000,000/=

Headquarters	**Regions- Below UGX.3,000,000**
Program Manager (B)	Projects Managers (B)
	Project Officer (B)
Executive Director(A)	Program Manager (A)

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SIGNING INSTRUCTIONS

For each bank transaction there will be 2 signatories, one in each category.

xiv. The EXECUTIVE DIRECTOR is authorized to delegate authority to other staff members, subject to limits of authority set out on the previous page.

xv. This delegation of EXECUTIVE DIRECTOR to other staff must be in writing and kept on file by the Finance and Administration Officer and should be widely circulated. This arrangement can be particularly helpful if the EXECUTIVE DIRECTOR is not in office and yet she/he is needed to sign vouchers, cheques and bank transfers to third parties.

xvi. A purchase order is a contractual agreement. To authorize purchase orders, one needs to follow the instructions in the procurement policy. All orders must be approved within the authorization limits.

xvii. All orders at Headquarters must be reviewed by the Accounts assistant before they are presented to the Finance and Administration Officer for either approval or forwarding to EXECUTIVE DIRECTOR. Orders to be approved by the EXECUTIVE DIRECTOR must be reviewed by the Finance and Administration Officer. At the regions all orders should be reviewed by the accountant before they are passed on for approval

xviii. Projects managers/Programme Coordinators can authorize payment vouchers within their financial limits in consultation from Finance and Administration Officer

xix. Any corrections to the accounts shall be made through the use of journal vouchers and approval of journal vouchers will be done by the Projects managers/Programme Coordinators at regions and by PM/EXECUTIVE DIRECTOR and Finance and Administration Officer for HQs and will respect the financial limits set in this document

05.0.0 **Chart of Accounts**

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There is need for proper and adequate knowledge of the Finance Chart of Accounts if Consistency, Matching, Transparency Concepts are to be achieved. Proper allocation through the required coding system is important for ensuring proper and accurate project Reports. Its in good order that all the Project staff especially the Manager, Accountant and other key staff get acquainted with all Codes to enable them be able to classify the activities and appropriate them into codes used in the chart of accounts at budgeting, making transaction entries and when making reports.

This entire if well done will enhance the Partnership Common Financial Reporting and Consolidation Financial Reports from different projects.

A code system (T-Codes) is being used to classify categories of activities. This classification is coded in the chart of accounts.

Below is the General ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Chart of Accounts and its important that to note that the Grant Funded Program Chart of Accounts sometimes differ in a bid to comply to the Government Reporting Standards.

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0.5.1.0 SUMMARISED ACCOUNT CODES AT HEAD OFFICE, DONOR AND PROJECT LEVEL.

Account	Type
Centenary Bank	Bank
1110 · Allowance for Doubtful Accounts	Accounts Receivable
1120 · Pledges Receivable	Accounts Receivable
1130 · Allowance for Doubtful Pledges	Accounts Receivable
1140 · Grants Receivable	Accounts Receivable
Cash at Bank	Other Current Asset
Loans to Officers ,Directors	Other Current Asset
Cash at Hand	Other Current Asset
1200 · Undeposited Funds	Other Current Asset
1220 · Accrued Revenue	Other Current Asset
1300 · Prepaid Expenses	Other Current Asset
1350 · Supplies Inventory	Other Current

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	Asset
Motor Cycle	Fixed Asset
Motor Cycle:Accumulated Depr - Motor Cycle	Fixed Asset
Land & Buildings	Fixed Asset
Computers	Fixed Asset
Computers:Accum Depr – Computers	Fixed Asset
Cottage Facilities	Fixed Asset
Cottage Facilities:Accm Depr - Cottage Facilities	Fixed Asset
Furniture & Equipment	Fixed Asset
Furniture & Equipment:Accum Depr - Furn and Equip	Fixed Asset
Motor Vehicles	Fixed Asset
Motor Vehicles:Accum depre- Motor Vehicles	Fixed Asset
Office Equipment	Fixed Asset
Office Equipment:Acumm Depr -Office Equip	Fixed Asset
Petty cash	Other Asset
1840 · Loans Receivable	Other Asset
1850 · Doubtful Loans Allowance	Other Asset
1860 · Other Assets	Other Asset
Kosovo Community SACCO	Accounts Payable
Accounts Payable	Accounts Payable
Payables	Other Current

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	Liability
Loans Payable	Other Current Liability
2400 · Payroll Liabilities	Other Current Liability
2410 · Accrued Leave and Payroll	Other Current Liability
2420 · Accrued Expenses	Other Current Liability
2500 · Current Portion of Loans	Other Current Liability
2540 · Loans from Officers, Directors	Other Current Liability
2580 · Unearned or Deferred Revenue	Other Current Liability

2700 · Government Owned Fixed Assets	Long Term Liability
2720 · Other Liabilities	Long Term Liability
2730 · Refundable Deposits Payable	Long Term Liability
Share Capital Account	Equity
3130 · Unrestricted Funds	Equity
3150 · Restricted Funds	Equity
3200 · Funds	Equity
3201 · Unrestricted Net Assets	Equity

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Alternative	Income
Bank Deposits	Income
Campaign Income	Income
Cash balances c/f	Income
Cash withdrawals	Income
Contributions/ Donations Income	Income
Contributions/ Donations Income:Onapito Irene	Income
Contributions/ Donations Income:CRVPF	Income
Contributions/ Donations Income:Maria Alesi	Income
Contributions/ Donations Income:Amos Niwagaba	Income
Contributions/ Donations Income:Red Oak	Income
Contributions/ Donations Income:Femme Forte Ltd	Income
Contributions/ Donations Income:TRISHA CONSTRUCTION LTD	Income
Contributions/ Donations Income:Famous 2009 Limited	Income
Contributions/ Donations Income:Knight Of Columbus	Income
Contributions/ Donations Income:Abbas Arms	Income
Contributions/ Donations Income:Andrew Banman	Income
Contributions/ Donations Income:~~Annabelle Nakabiri~~ Tumwine Moses.	Income
Contributions/ Donations Income:Blossom Missional Comm	Income
Contributions/ Donations Income:Carole Powers	Income
Contributions/ Donations Income:Cash Loans	Income
Contributions/ Donations Income:Children Arise	Income
Contributions/ Donations Income:Daniel (Teng Fashions)	Income
Contributions/ Donations Income:Ddumba Raecheal	Income
Contributions/ Donations Income:Est Lavisto	Income
Contributions/ Donations Income:Glynis Basil	Income
Contributions/ Donations Income:Hafiswa	Income
Contributions/ Donations Income:Impact Nations	Income

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Contributions/ Donations Income:Jesus Christian Church	Income
Contributions/ Donations Income:Martha Kay	Income
Contributions/ Donations Income:Mbabazi Prossy	Income
Contributions/ Donations Income:Moira	Income
Contributions/ Donations Income:Orla Woods	Income
Contributions/ Donations Income:Other Income	Income
Contributions/ Donations Income:Other Income:Excesses	Income
Contributions/ Donations Income:Ozinga	Income
Contributions/ Donations Income:Pastor Mike Brawn	Income
Contributions/ Donations Income:Save the Stocks	Income
Contributions/ Donations Income:Sorita's Project	Income
Contributions/ Donations Income:SOS Childrens Village	Income
Contributions/ Donations Income:St Louise Thrive	Income
Contributions/ Donations Income:Watoto	Income
Contributions/ Donations Income:Worship Harvest Ministries	Income
Petty cash c/f	Income
SACCO- Loan	Income
4340 · Legacies & Bequests	Income
4348 · Investment Income	Income
4350 · Membership Fees	Income
4390 · Tax Refunds	Income
4400 · Grants	Income
4410 · Gifts In Kind	Income
4440 · Bank Interest Earned	Income
4600 · Miscellaneous Income	Income
Public Relations	Expense
Public Relations:Public Relations- Other	Expense
Public Relations:Public Relations Salary	Expense

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Public Relations:P & F Director Salary	Expense
Health Costs	Expense
Health Costs:Transport Costs	Expense
Health Costs:Training Sessions	Expense
Health Costs:Airtime	Expense
Health Costs:Immunisation	Expense
Health Costs:Meals	Expense
Health Costs:Car Hire	Expense
Health Costs:Review	Expense
Health Costs:Postnatal- Mother	Expense
Health Costs:Hospital Requirements	Expense
Health Costs:Postnatal-Baby	Expense
Health Costs:Hospital Bills	Expense
Health Costs:Tests	Expense
Health Costs:Scan Cost	Expense
Health Costs:Antenatal Expenses	Expense
Health Costs:Medical Treatment	Expense
Health Costs:Other Costs	Expense
Health Costs:Drugs	Expense
Health Costs:Medical Accessories	Expense
Health Costs:Medical Equipments	Expense
Health Costs:Nursing Officer Salary	Expense

Spiritual Nurturing Expenses	Expense
Spiritual Nurturing Expenses:Community Vists & others	Expense
Spiritual Nurturing Expenses:Discipleships	Expense
Spiritual Nurturing Expenses:Baby Dedication	Expense
Program Administration Costs	Expense
Program Administration Costs:M & E Costs	Expense

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Program Administration Costs:Monitoring & Evaluation Officer	Expense
Myanzi -Farming Costs	Expense
Myanzi Expenses	Expense
Lyantonde -Program Costs	Expense
Lyantonde -Program Costs:Fuel - UBF 093T	Expense
Lyantonde -Program Costs:Lyantonde Staff Salary	Expense
Directors' Costs	Expense
Directors' Costs:Fuel	Expense
Directors' Costs:Public Relations Costs	Expense
Directors' Costs:Airtime	Expense
Directors' Costs:Director Expense	Expense
Directors' Costs:Accomodation	Expense
Directors' Costs:Allowance	Expense
Directors' Costs:Meeting Costs	Expense
Directors' Costs:Perdiem	Expense
Directors' Costs:Travel Abroad	Expense
Directors' Costs:Travel Expenses	Expense
Administration Expenses	Expense
Administration Expenses:Motor Repairs & Maintenance	Expense
Administration Expenses:Motor Repairs & Maintenance:UBE 344N	Expense
Administration Expenses:Motor Repairs & Maintenance:UBB 622H	Expense
Administration Expenses:Fuel - UBE 344N	Expense
Administration Expenses:Fuel- UBB 622H	Expense
Administration Expenses:Capital Expenditure	Expense
Administration Expenses:Office Supplies	Expense
Administration Expenses:Commission Expense	Expense
Administration Expenses:Land Expenses	Expense
Administration Expenses:OCSSRD@5 Costs	Expense
Administration Expenses:Security - Olimi Security	Expense

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Administration Expenses:Security - Olimi Security:Security Guard Wage	Expense
Administration Expenses:Security - Olimi Security:Security -CCTV	Expense
Administration Expenses:Volunteer Stipend	Expense
Administration Expenses:Office Assitant Wages	Expense
Administration Expenses:Administrative Staff Salary	Expense
Administration Expenses:Administrative Staff Salary:Finance & Admini Salary	Expense
Administration Expenses:Administrative Staff Salary:Executive Director Salary	Expense
Administration Expenses:Equipment Rental	Expense

Administration Expenses:Equipment	Expense
Administration Expenses:Accounting Package	Expense
Administration Expenses:Audit Fees	Expense
Administration Expenses:Board Expenses	Expense
Administration Expenses:Car hire	Expense
Administration Expenses:Communication Costs	Expense
Administration Expenses:Communication Costs:Airtime	Expense
Administration Expenses:Communication Costs:Internet	Expense
Administration Expenses:Communication Costs:Telephone	Expense
Administration Expenses:Computer Expense	Expense
Administration Expenses:Depreciation Expense	Expense
Administration Expenses:Donations	Expense
Administration Expenses:Dues and Subscriptions	Expense
Administration Expenses:Finance Costs	Expense
Administration Expenses:Finance Costs:Bank Charges	Expense
Administration Expenses:Finance Costs:Transaction Charges	Expense
Administration Expenses:Insurance Expense	Expense
Administration Expenses:Loan Repayment	Expense

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Administration Expenses:Local Transport	Expense
Administration Expenses:Loss on Furniture	Expense
Administration Expenses:Office Cleaning	Expense
Administration Expenses:Office Cleaning:General Cleaning	Expense
Administration Expenses:Office Cleaning:Garbbage collection	Expense
Administration Expenses:Office Cleaning:Slashing	Expense
Administration Expenses:Office Expenses	Expense
Administration Expenses:Office Repairs	Expense
Administration Expenses:Postage and Delivery	Expense
Administration Expenses:Printing & Photocopying	Expense
Administration Expenses:Professional Fees	Expense
Administration Expenses:Repairs and Maintenance	Expense
Administration Expenses:Salaries & Wages	Expense
Administration Expenses:Staff Costs	Expense
Administration Expenses:Staff Costs:Staff Costs - Other	Expense
Administration Expenses:Staff Costs:Staff Team Building	Expense
Administration Expenses:Staff Costs:Meeting Costs	Expense
Administration Expenses:Staff Costs:Staff Advance	Expense
Administration Expenses:Staff Costs:Staff Bonus	Expense
Administration Expenses:Staff Costs:Staff Uniforms	Expense
Administration Expenses:Staff Costs:Staff welfare	Expense
Administration Expenses:Staff Trainings	Expense
Administration Expenses:Stationery	Expense
Administration Expenses:Subscription	Expense
Administration Expenses:Utilities	Expense
Administration Expenses:Utilities:Electricity	Expense
Administration Expenses:Utilities:Rent & Rates	Expense
Administration Expenses:Utilities:Water	Expense

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Awards and Grants	Expense
Community Empowerment Program	Expense
Community Empowerment Program:Feeding Support- COVID Relief	Expense
Community Empowerment Program:Other Costs	Expense
Community Empowerment Program:Legal Support	Expense
Community Empowerment Program:Referal System	Expense
Community Empowerment Program:Assessments & Rescue	Expense
Community Empowerment Program:Research Costs	Expense
Community Empowerment Program:Adoles Girls Power Prog CRVPF	Expense
Community Empowerment Program:Adoles Girls Power Prog CRVPF:Other Costs	Expense
Community Empowerment Program:Adoles Girls Power Prog CRVPF:1000 · Partnership Relationship	Expense
Community Empowerment Program:Adoles Girls Power Prog CRVPF:2000 · Community Entry	Expense
Community Empowerment Program:Adoles Girls Power Prog CRVPF:3000- · Mapping	Expense
Community Empowerment Program:Adoles Girls Power Prog CRVPF:4000 · Power Analysis	Expense
Community Empowerment Program:Adoles Girls Power Prog CRVPF:5000 · Communication	Expense
Community Empowerment Program:Community Outreach Costs	Expense
Community Empowerment Program:Community Outreach Costs:Mobilisation	Expense
Community Empowerment Program:Other Transport	Expense
Community Empowerment Program:Outreach Expenses	Expense
Community Empowerment Program:Outreach Expenses:Airtime	Expense
Community Empowerment Program:Outreach Expenses:Car hire	Expense
Community Empowerment Program:Outreach Expenses:Facilitation	Expense

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Community Empowerment Program:Outreach Expenses:Motivation Gifts	Expense
Community Empowerment Program:Outreach Expenses:Other Outreach costs	Expense
Community Empowerment Program:Outreach Expenses:Printing	Expense
Community Empowerment Program:Outreach Expenses:School Identification	Expense
Community Empowerment Program:Outreach Expenses:CEP Manager Salary	Expense
Education	Expense
Education:Formal Education	Expense
Education:Formal Education:Others	Expense
Education:Formal Education:School Fees	Expense
Education:Formal Education:School Requirements	Expense
Education:Formal Education:Transport	Expense
Education:School Of Purpose	Expense
Education:School Of Purpose:Arise Princess	Expense
Education:School Of Purpose:School Of Purpose Manager	Expense
Education:School Of Purpose:SOP- Other Costs	Expense
Education:School Of Purpose:School of Purpose Expenses	Expense
Education:School Of Purpose:School of Purpose Materials	Expense
Education:School Of Purpose:Trainer's Fees	Expense
Education:School Of Purpose:Trainer's Fees:Sweater Making Fees	Expense
Education:School Of Purpose:Trainer's Fees:Soft Skills Fees	Expense
Education:School Of Purpose:Trainer's Fees:Crafts Fees	Expense
Education:School Of Purpose:Trainer's Fees:Events Management Fees	Expense
Education:School Of Purpose:Trainer's Fees:Hair Dressing /Tailoring Fees	Expense
Education:School Of Purpose:Business Dev't Manager Salary	Expense
Education:School Of Purpose:Executive Assistant Salary	Expense

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Mother Child Care Support	Expense
Mother Child Care Support:Security- Shelter	Expense
Mother Child Care Support:Communication-Shelter	Expense
Mother Child Care Support:Communication-Shelter:Internet	Expense
Mother Child Care Support:Communication-Shelter:Telephone-Airtime	Expense
Mother Child Care Support:Utilities- Rent	Expense
Mother Child Care Support:Utilities- Rent:Electricity	Expense
Mother Child Care Support:Utilities- Rent:Water	Expense
Mother Child Care Support:Family Reintegration	Expense
Mother Child Care Support:Family Reintegration:Group Living Costs	Expense
Mother Child Care Support:Family Reintegration:Placements	Expense
Mother Child Care Support:Family Reintegration:Family Tracing	Expense
Mother Child Care Support:Family Reintegration:Follow up	Expense
Mother Child Care Support:Family Reintegration:L . C Fees	Expense
Mother Child Care Support:Family Reintegration:Reconciliation	Expense
Mother Child Care Support:Family Reintegration:Resettlement Costs	Expense
Mother Child Care Support:Family Reintegration:Resettlement Packages	Expense
Mother Child Care Support:Family Reintegration:Transport	Expense
Mother Child Care Support:Family Reintegration:DOP Salary	Expense
Mother Child Care Support:Golden Smiles (Day Care)	Expense
Mother Child Care Support:Golden Smiles (Day Care):Day Care Attendant	Expense
Mother Child Care Support:Golden Smiles (Day Care):Necessities	Expense
Mother Child Care Support:Golden Smiles (Day Care):Feeding	Expense
Mother Child Care Support:Arise Princess	Expense
Mother Child Care Support:Crisis Pregnancy	Expense
Mother Child Care Support:Crisis Pregnancy:Drugs	Expense
Mother Child Care Support:Crisis Pregnancy:Parenting	Expense
Mother Child Care Support:Crisis Pregnancy:Transport	Expense
Mother Child Care Support:Residential Care	Expense

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Mother Child Care Support:Residential Care:Family Time	Expense
Mother Child Care Support:Residential Care:Beddings	Expense
Mother Child Care Support:Residential Care:Counselling	Expense
Mother Child Care Support:Residential Care:Essentials	Expense
Mother Child Care Support:Residential Care:Feeding	Expense
Mother Child Care Support:Residential Care:Other costs	Expense
Mother Child Care Support:Residential Care:Rescue Expenses	Expense
Mother Child Care Support:Residential Care:Warden Salary	Expense
Mother Child Care Support:Residential Care:Security Guard Wage	Expense
Mother Child Care Support:Residential Care:Mother Child Care Salary	Expense
6470 · Miscellaneous Expense	Expense
6600 · Payroll Expenses	Expense
6600 · Payroll Expenses:Employer's Contribution	Expense
6980 · Uncategorized Expenses	Expense
8010 · Capital Purchases	Other Expense
9020 · Sales Orders	Non-Posting
9401 · BACS-Payroll	Suspense
9402 · Giro	Suspense

06.0.0 FINANCIAL PROCEDURES AND INTERNAL CONTROLS

Financial Procedures refers to the processes involved in the Recording classifying, analyzing and interpreting financial records and Internal Controls are the checks and balances in the Financial System.

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06.1.0DOCUMENT FLOW:

- A Financial Request should be made on a funds requisition voucher with a Memo giving details and breakdown relating to the Expenditure as an attachment.

- All financial requisition documents should have an originating preparer of the Document clearly indicated on the voucher with at least one full surname. The Request should have adequate supporting documents.

- The requisition prepared must be endorsed by the preparer's immediate supervisor or delegated person.

- The approver should clearly read and understand the Payment Requisition and the supporting documents in order to justify his or her authorization to make the payment process go on.

  NB: There is Financial Responsibility at this level.

- **After the Supervisor has endorsed the Requisition**, it should be forwarded to the Financial Staff for Final verification.

- When the Payment requisition is submitted to the Financial Staff, they crosscheck it to ensure that preparer 's name, purpose, date, Payee, amounts, casts and other Particulars are clearly indicated and correct. Here the Financial staff employs the Grid Stamp, which acts as a checklist to track key requirements.

- Finally the Financial staff writes the related payment Vouchers (PV or PPV) which is then submitted to the EXECUTIVE DIRECTOR his Delegated Person for approval before actual payment and posting can be made. **NO EXPENSE SHOULD BE PREPARED and PAID OUT WITHOUT PRIOR APPROVAL OF THE EXECUTIVE DIRECTOR**

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06.2.0 STAMPS:

A number of stamps are used as internal control tools in the Financial Process as follows:

- **Grid Stamp:** This is a stamp that is used as a checklist to ensure that all the various Approvals and all Supporting documents are complete and in compliance with THE REMNANT GENERATION. policies and Procedures. This is appended at the **Back of the Payment requisition** before Writing of vouchers (PPVs and PVs). In cases of JEs they are never used.

- **PAID Stamp**: This is used for "CANCELLING"ie close off Payments to avoid re-use or double payment. They are used (appended in the Front of the Document) on PVs and all the supporting Documents, PPVs and all the Supporting Documents and all the individual Attachments (receipts) on the EERs.

- **POSTED Stamp:** This is used as evidence of having posted the Voucher. This is appended in the front of JEs, PVs, PPVs and DVs.

06.3.0PAYING PROCESS:

- For all payments made by cheque, a Payment voucher (PV) must be prepared. Each PV must have appropriate **ORIGINAL** supporting documents attached to it serving as evidence of authority to pay.

- All Cash payments will be paid based on the cash requisition voucher duly authorized and having the required steps above fulfilled.

- The prepared PVs for each cheque (including the Cancelled Cheques) shall be forwarded to the EXECUTIVE DIRECTOR for approval to ensure that the details there in are consistent with those on attached supporting documents.

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- After the Cheques have been signed, they should be kept in the Custody of the financial staff in the Safe under lock and key.
- On Issuance of the Cheque to the Payee, the payee or a designated Recipient (who MUST have an authority letter from the named Payee) must sign date the Cheque Register as evidence of Receipt of the named Cheque.
- On paying out of Petty cash (Amounts less than 1,000,000), the Recipient must sign date both the Petty Cash requisition and the Petty cash Vouchers.
- All documents relating to Petty Cash payments will be stamped **PAID** and batched, approved by the Program Manager and then forwarded for posting and on posting Stamped **POSTED**
- All the Cheque Foils should be kept under lock and key, each reflecting the details (Date, Payee, Purpose, Amount and Signatures of the Authorizing persons of the Cheque Issued) Cancelled cheques should have their Counter foils duly cancelled. **Blank Cheque Foils are not acceptable.**
- If a cheque remains un-cashed for six months, it should be regarded as stale.
- The stopping of the cheque should be noted in the cash book and on the payment voucher.
- A journal should be prepared to debit the bank and credit a liability account.
- Efforts should be made to contact the recipient of the cheque to discover why it remained un-cashed. If it is appropriate to replace the cheque, a new payment voucher should be completed.

06.4.0 COMPUTER POSTING

- There should be a system password known to the Financial staff and the Manager and no other person should enter Financial data apart from the authorized persons (Financial staff).

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12.3.0FINANCIAL REPORTING STANDARDS:

- Financial reports are the end result of a proper system designed to promote adequate financial accountability and reliable information for decision-making purposes. It is important that they are presented accurately for purposes of proper financial management and budgetary control.

- Projects should prepare an accurate monthly financial report.

12.4.0 A MONTHLY FINANCIAL REPORT:

A complete financial report consists of the following: -

1. **Reporting Checklist:**

    a. This checklist is part of the project report package and should be filled out monthly by the project financial staff, and approved by the Program Manager.

    b. This checklist is intended to facilitate the review process and to aid in training new project financial staff or Program Manager.

    c. The original of the signed copy should be kept in the office for future reference and audit purpose.

    d. This helps the Accountant to ensure that all attachments and key issues of reporting have been addressed.

2. **Cover Memo:**

    a. Highlight Key issues, which can contribute to non-accomplishment of project goals, or other key issues of concern.

    b. Ensure that undisclosed or unexplained material transactions (such as unreported bank accounts, major liabilities or off-the-book expenditures etc.) from the FR are disclosed and quantified in the Management Cover Memo.

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c. Ensure that contingent liabilities, if any, have been reported, quantified and explained in the management cover memo?

d. Ensure that Management Cover Memo comment on or explain key financial and management issues or exceptions such as the analysis of balance sheet and income statement accounts and any major balance fluctuations, write-offs, and /or budget variances.

e. Comment on how all-external or internal audit recommendations are being complied to.

Also hindrances to compliance plan should be disclosed.

3. Trial Balance:

a. Ensure that all-general ledger accounts in the Trial Balance and Financial Report in conformance with the suggested Chart of Accounts in the FM, or according to the Grant reporting requirements.

b. The trial balance should balance i.e. all credit entries should equal to the total of all debit entries.

c. Trial balance figures should be picked the general ledger. If the general ledger balanced the trial balance will automatically balance.

4. Incomes and Expenditure Statement:

The income and expenditure statement should feature the following;

a. Opening and closing cash on hand, petty cash, bank, advances, receivables, and payables balances,

b. Income for the month, and cumulative YTD by source,

c. Expenditures for the month by budget category,

d. A comparison with the monthly or cumulative budget allocation,

e. Cumulative expenditures to date,

f. The annual budget by income and expenditure category.

g. The date of preparation, review and approval.

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h. The income statement should be made in both the dollars and shillings versions.

5. Balance Sheet:

a. Ensure that the cash balance, (Petty cash, cash on hand, and cash in bank) is within the target low level. If not is it explained in the management cover memo?

b. Make sure that different types of funds recorded in the proper accounts, which clearly describe their purpose, such as Petty Cash, severance, e.t.c.

c. Make sure that all capital assets purchased during the month been added to the fixed assets inventory form and attached to the Financial Report

d. The date of preparation, review and approvals as well as the name of preparer, reviewer, and approver should be shown on the balance sheet.

e. The Balance sheet is the evidence that the Projects ' Assets are equal to the Liabilities plus equity.

6. Variance explanation:

Actual expenditures should be compared regularly (monthly) with the budget and any significant variances should have explanation. Significant budget variances are those, which ARE above or below 15 percent of the year-to-date budget for projects with budgets of less than $100,000, and 10% for projects with budgets of $100,000 or more depending on the current prevailing trends.

7. Bank Reconciliation (with Bank Statement attached):

a. Make sure that all unpresented cheques are listed on a form attached on the bank statement.

b. Make sure that all checks outstanding over 4 months cancelled with stop payments issued to the bank.

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c. Make sure that all bank reconciliation's done, reconciling items investigated, and cleared on a monthly basis.

Note:

- Projects should maintain a monthly record of all cash and bank transactions and their classification. The Bank Reconciliation Records should be filed in a separate file per month and the same should be done with the Bank Statements. No gaps should be envisaged in filing system

- The Cash & General Journals should have the printed name and signature of the preparer, reviewed and approved by the Program Manager (whoever is the principal signatory to bank account and approver of project records), on a monthly basis, with his full printed name and signature.

- In order to demonstrate that all authorized bank transactions have been correctly recorded in the journal, bank reconciliation should be prepared monthly and signed by the preparer (with full names printed) and approved by the Program Manager.
- Bank reconciliation's should be prepared monthly and approved by the Program Manager for Project or EXECUTIVE DIRECTOR in case Head office, and signed by preparer, approver and reviewer as evidence that this review and approval was performed.

- The accountant should tally entries in the bank with those in the cashbook to ensure that there is evidence that the reconciliation was effectively done. Unreconciled entries should consist the outstanding un-presented checks, deposits in transit, bank charges and errors in Posting(Under casts/ Overcasts)

Bank reconciliation should be done before the monthly cashbook is concluded, since it is wiser to include bank charges in the month they have occurred instead on leaving them as reconciling items.

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- All vouchers with the supporting Documents and Approvals will be referenced and batched by the Project Financial staff, input in the computer and HELD ready for posting.

- The Held Journals will then be printed out, reviewed for Consistency, accuracy and Account allocation before they are approved by the Manager for Posting.

- The Batches (Preferably 10 vouchers) will then be posted by the Financial Staff with due care to avoid errors into the System.

07.2.0 CASH SYSTEMS

07.2.1Petty Cash:

a) ***Imprest system***

Petty Cash Management is based on the **Imprest system.** The basis of determining the Imprest levels is dependant on the Project Respective Budget for the Year. The following are the Categories that should be adhered to: -

- Where USD.100,000 < Budget the petty cash float should be of Shs.2,000,000/=.

The Imprest system and threshold to be approved by the Executive Director.

a) Petty cash Need (Individual expense requests Not exceeding (Ushs. 100,000) should be made by raising of a cash requisition together with Support Documents.

b) Petty cash replenishment is due at the end of the month. The Financial staff should then raise a Cash requisition with a Petty Cash Analysis statement (*which shows the Summary of the Daily Petty cash transactions, their respective account allocation and the balance of Petty cash on Hand*) attached as the supporting Document.

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c) **Financial Treatment.**

On withdrawing Petty Cash from Bank:

Dr # Petty Cash

Cr # Bank

The PV replenishing Petty cash MUST have ***the ORIGINAL COPY*** *of the Petty cash Analysis statement as the Supporting Document.*

On Payment of Petty cash to the Various Beneficiaries:

Dr# the Various Expenses

Cr# Petty Cash

- The various Daily Petty cash Payment Vouchers are analyzed daily in the Petty cash Analysis Statement and Posted daily (summarized in a **Journal Voucher** on a daily basis i.e. JE 01-10 P for The first Petty cash Journal Entry in FY 10.

- The second Copy of the Petty cash Analysis Statement and Petty cash Vouchers are the Attachments to the Journal Voucher.

- The Third Copy of the Petty cash Analysis Statement is kept in the Book for Reference.

08.0.9 MEASUREMENT OF BIOLOGICAL ASSETS

One of the most challenging aspects relating to Financial for biological assets can arguably be the measurement thereof. IFRS for SMEs, Section 34 "Specialized Activities", paragraph 34.4, specifies the measurement of biological assets as follows:

"An entity shall measure a biological asset on initial recognition and at each reporting date at its fair value less cost to sell. Changes in fair value less costs to sell shall be recognised in profit or loss." (In limited circumstances, an entity would be allowed to depart from the requirement above, but this article will be limited to the discussion of the application of the fair value model.)

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In order to apply the requirement in paragraph 34.4, one should first establish what exactly "fair value" is and secondly what costs does "costs to sell" include.

The glossary to IFRS for SMEs defines these terms as follows:

- Fair value:

"The amount for which an asset could be exchanged, a liability settled, or an equity instrument granted could be exchanged, between knowledgeable, willing parties in an arm's length transaction."

From paragraph 34.6 a "fair value pecking order" can be identified as follows:

1. Quoted price in an active market

If no active market:

2. the most recent transaction price
3. similar assets' market prices (adjusted reflecting circumstances)
4. sector benchmarks

If fair value cannot be determined reliably without undue cost or effort:

5. Present value of expected future cash flows to be generated by the asset.

Regardless of the appropriate fair value determination, market data should, as far as possible, form the basis of the fair value calculation, but due to the fact that circumstances in which fair values should be determined vary greatly in substance from one instance to the next, the calculation of fair value is more often than not a challenging task.

- Costs to sell:

"Costs to sell" is not specifically defined in IFRS for SME, rather the entire phrase "Fair value less costs to sell" is defined in the glossary to IFRS for SMEs as follows:

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"The amount obtainable from the sale of an asset or cash-generating unit in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal."

8.1.0 GRANTS, DONATIONS AND OTHER REVENUES FINANCIAL

The terms Grants and Donations Financial shall be used to denote all aspects of record keeping and reporting with respect to receipts of monies either by way of donations or in reference to internally generated funds as a result of ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) 's economic activities. (This definition is procedural and does not Board necessarily recognize grants as income, but is intended to recognize the need for procedures Board Necessary to account for such form of receipts).

8.1 Grants and Donations components

Receipts of funds by way of transfer, material grant, or sale of goods and services are all to be treated under Grants and Donations Financial procedures.

OTHER REVENUES:

Other revenues of ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) shall include the following:

1. Membership fees
2. Annual subscriptions
3. Rental income
4. Fundraising
5. Sales from tool kits
6. Bank interest

8.2 Grants and Donations Financial Procedures

8.2.1 Source Documents

All source documents of Donations and Grants shall be kept under lock and key and any receipts and issues shall be recorded in a Register of source Documents (Appendix 1) kept by the Finance and Administration Officeror the Region Manager in case of the Region. Their issue shall be subject to requisitioning by the responsible Accounts officer, who shall in turn keep all such documents under safe custody. The Finance and Administration Officershall only authorize the issue of new source documents after receiving full accountability for those previously issued.

8.2.2 Cash/Cheque Transaction Procedures

i) Official Receipts

All Cash/Cheque receipts at the head office and ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Regions shall be acknowledged by issue of an official receipt at the time the transaction occurs. Where large denominations (notes) of cash and bills of exchange are received, their serial numbers shall be recorded in a currency register to be kept in the Accounts office. The receiving cashier shall inspect all foreign exchange received for validity. The Accounts Officer in charge of Grants shall also validate such receipts at the time of reconciliation of cash receipts.

ii) Serialization and Issue of Receipts

All receipts are to be written out in triplicate and must be serially pre-numbered. The original copy of the receipt shall be issued to the client while the duplicate shall be used to post the relevant cashbook. The triplicate shall remain as a counterfoil for audit trail purposes.

iii) Coding of Receipts

A code relating to Grants and Donations type shall be affixed to all such transactions and accordingly written onto the official receipt.

iv) Use of Cheques to Settle Accounts

Cheques will be preferred to cash but these cheque payments must have prior authorization of the Finance department. All checks received shall be crossed. In the event that they are received open, they shall immediately be crossed.

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v) Donation/Grants Receipts Report

The Accountant shall prepare a summary of all monthly Donations/Grants receipts by currency for submission to the Finance and Administration Officerand PD/EXECUTIVE DIRECTOR. This summary shall provide a breakdown by Grants and Donations code.

Vi) Custody of Cash/Cheques

All cash/cheque receipts shall be kept in cash safes in the Finance Department/Region Office.

Vi) Banking of Receipts

All cash/cheque receipts shall be banked, intact and promptly (48 hours) on agreed bank accounts in accordance with Section 2.5 of this manual.

viii) Dishonored Cheques

Dishonored cheques shall be advised to the Finance and Administration Officerimmediately and notified to the clients or donors, but will not be returned to them until full recovery of amounts involved has been made or a replacement cheque received. The dishonored cheques shall be kept in safe custody after recording them in a register. Immediate replacement by the issuer shall be pursued vigorously.

8.2.3 Posting Procedures for Grants and Donations Accounts

The posting of books of accounts of ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) with respect to receipts of funds shall follow the procedure outlined below:

i) Posting of Receipts

All cash receipts shall be entered and posted on a daily basis using copies of receipts issued as source documents. Entries of receipts are to be made in the relevant CashBook.

ii) Detail of Entries Posted

Each entry shall show a receipt number and the amount received shall be entered in the relevant currency column. The type of receipt shall also be indicated.

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v) Ledgers

Ledgers shall be maintained on the basis of currencies and shall be used to keep record of Grants and Donations receipts. Control Accounts shall also be maintained in respect of Grants and Donations.

8.2.4 Grants and Donations Reporting

Reports on Grants and Donations collection shall be prepared on a monthly basis for onward transmission to top management. The following reports shall be produced, certified, verified and approved.

a) Bank Reconciliation Statements

b) Monthly Grants and Donations Reports showing actual Grants and Donations received for the month, proportionate budgeted Grants and Donations for the month variance, actual cumulative Grants and Donations for the current financial year, and proportionate budgeted cumulative Grants and Donations for the period. **(Based on**

Specific donor signed Agreements)

NB: A Bank position statement shall be prepared on a monthly basis and presented to the Executive Director

8.2.5 Internal Control systems for Grants and Donations

An internal control system will be operated to ensure that there is adequate 'separation of duties' between cash collection, eventual custody, banking and verification of records. The Internal Auditor shall have access to all records pertaining to Grants and Donations transactions, together with explanations that may be considered Board Necessary at any time. Sport counts of physical cash and cheques shall be carried out.

8.3 SUB GRANTING

Guarantees will be dealt with in line with the signed MOUs and partnership agreement documents in place

3.3.1. Invoice, Documentation and Certification

a) Invoicing

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Invoices shall be submitted quarterly to the ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Executive Director. The invoice shall be itemized by detailed line item as per the budget. Each invoice shall identify the following:

- Sub-agreement Recipient's name and address;
- Sub-agreement invoice number;
- Dates of performance under the invoice; and

b) Documentation

The Sub-agreement Recipient agrees that ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) and the Main funder/Donor will be provided access to all receipts for purchases, and original documentation for any expense incurred and charged to this Sub-agreement, to be made promptly available upon request. *c) Certification*

The invoice shall have a certification signed by an authorized representative, as follows: The undersigned hereby certifies that (i) the fiscal report and the attachments have been prepared from the books and records of the Sub-agreement Recipient in accordance with the terms of this Sub-agreement, and to the best of my knowledge and belief, that they are correct, that the sum claimed under this Sub-agreement are proper and due.

By:

Title:

Date:

8.3.2. Disbursements and Reporting

The sub grantee shall present advance requests to ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) two weeks before the beginning of each quarter. Upon receipt of a fully completed and signed advance payment request, ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) will make payment within 14 days.

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However for the second and subsequent advance requests, they shall be subjected to full accountability of the previous advances as indicated in section above

The Sub-agreement Recipient shall submit invoices and financial reports within time frames agreed upon with ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD). The timely submission of financial reports constitutes an important indicator of performance.

8.3.3 Treatment in the books of accounts

Disbursements will be treated as sub grantee advances which will be retired upon receipt of full accountability. Entries

Disbursement

Dr. Advances

Cr. Bank

Retirement

Dr. Expense budget lines

Cr. Advances

09.0.0 HAND CARRYING OF CASH:

There are occasions when ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD). Employees must carry cash to accomplish Ministry Objectives. Operative Guidelines are as follows:

a. The amount of Cash carried for official duties within the country may **not exceed Shs. 1,000,000 depending on the circumstances unless or otherwise except Petty Cash** in respect to one particular Staff.

b. In the event that the staff **on Official** travel meets robbers, has an accident or involves a circumstance that leads to loss of ORGANISATION FOR COMMUNITY

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SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) funds acquired as a travel or business advance, the following should be followed:

- A Police Statement should be obtained.
- A Detailed Report by the Staff should be made.
- Other details of the travel need to be documented by the Program Manager.

Where the requirements in (b) above are met with approval, the following Steps MAY be taken;

- Consider the specific amount, as per reports and financial records as bad debts.
- A request will be made to the Executive Director for Write Off. If it is more than $
  500 it will be forwarded to the Projects Office for approval before a write off is made.
- In case the requirements in (b) above are not satisfactorily fulfilled, any claim for write off will NOT be granted and the said amount will remain outstanding on the staff and shall be recoverable in the best way possible.

c. Where the Staff also incurs losses from personal/private account either Cash or other property, the amount for consideration under a write off will be restricted to ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) funds only.

c. Any Claim on personal property will not be allowed except under specific HR Personal Insurance Coverage Policy that must be reconciled with the reporting requirements above. This however is not yet established and hence no refund for private loss shall be made.

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d. The organisation shall engage an insurance company to insure cash in Transit when funds are available, or use of Bullion Van if affordable or paying direct to service providers.

09.0.1TARGET LOW

The target low cash balance is a 7- Day reserve allowance for the Month. This Is calculated as follows:

Supposing the Annual Budget is USD 60,000

Target Low Cash Reserve:

$\frac{60,000}{365} * 7$ = **USD 1,148**

In other words the 7- Day Reserve is calculated by dividing the total approved Annual Project Budget by 365 days and multiplying by 7 Days.

The actual Target low cash reverse amount should include the balance in **all** bank accounts including savings and cash on hand on the day before receipt of the next funding. Restricted fund accounts such as revolving loan funds should be excluded in Calculation of the Target low Cash reserve amount.

The Target Low Monitoring is crucial since it eliminates Cash from remaining idle which reflects untimely implementation of the Project activities but also helps the Project to have cash reverse to keep it meeting its day-to-day expenses until the next funding.

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09.1.2FUNDING SYSTEM

Normally Projects receive Funds from various sources i.e. direct Project Funding from Head office and other income in Cash.

These are received at the Project in form of Cash (draft, Cheque) in the Project's Bank Account Names or through Advise Notes by Head office.

All funding received by ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) not directed to a specific project or program might be subjected to a 20% saving depending on the amount .This will be deposited on a separate reserve company Bank Account and will be used as buffer to sustain the organization when funding is limited.

Financial Treatment

Project Funding is of 3 Categories as below;

Direct Cash Funding

On receiving Funding Draft (Deposit Voucher)

Dr # Bank

Cr # Funding

Expenses Incurred by and at Head offices on behalf of the Projects. On receipt of Debit/Credit Advice, Write a Journal Entry.

Dr # Respective Expense A/C

Cr # Funding

09.1.3 WRITE OFFS:

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There are situations when debts can become irrecoverable and hence need a write off.

The Executive Director shall approve a write off of a debt up to US$ 500 or the equivalent in Uganda shillings at the ruling rate. This shall be done in line with the requirements of the Financial Manual on write offs.
Write offs beyond $ 500 shall be approved by the **BOARD.**

The Project Management Must provide evidence (Written Documentation) of all efforts made to recover the Debts submitted for Write –off i.e. evidence showing that the Debt is BAD.

Financial Treatment:

Example: Assume Head office lent Western region Money to the tune of Shs. 1,000,000 for Startup Activities. These Pre-ward Cost though Obligated were not Committed by the Donors. Head office made several attempts to recover the Receivable in vain (4 written Memos requesting the recovery. This receivable was written off during the financial year.

- **On Realizing Receivable from Western region (lending the Money to western region)**
  (Using a PV)

DR# Receivables		1,000,000
CR# Bank	1,000,000	

- **Writing off the Bad Debt:**

DR# Expense A/C	1,000,000	
CR # Receivables		1,000,000

Note
It is important to note that writing off debts reduces your current year budget.

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- The Physical stock count Report should indicate the date of the stock counts, physical stock counted, quantities as per stock cards, variance explanations and any other remarks relating to stores (Obsolete stock, damaged or slow moving stock and probable recommendations)

- The Physical stock Count Report should be duly endorsed by the persons who witnessed the Count indicating their Names, Titles and signatures and consequently approved by the Program Manager/ Program Manager. Its also recommended that **tally sheets** be used as evidence of participation by the persons who witness the stock counts.

- Any difference between physical stock and stock card balances should be noted and immediately investigated and reconciled.

- In case of stock loss, circumstances leading to the loss must be documented and reviewed. If the stock cannot be recovered, it is prudent to report the matter to Executive Director through the Finance and Administration Officerwho would approve their write off. The recommendation should be clearly minute because this would be used as authority for recovery or write off of the supplies

16.0.0 SEGREGATION OF DUTIES

This contains

a) How to segregate employee duties
b) Duty Matrix for Projects Staff
c) Duty Matrix for ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Head Quarters

This will ensure that no single employee has controls over all phases of the transaction

Elements of an effective segregation-of-duties include:

- Separation of responsibility for parts of a complete transaction

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- Separation of asset custody and Financial
- An established system of review, cross-checks and reconciliation
- Mandated vacations
- Periodic rotation of job tasks

Duty Matrix for ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Projects Offices

2.1

MONTHLY FINANCIAL REPORTS (MFR)					
	EMPLOYEE				
TASK	1	2	3		
Prepares Bank reconciliation	X				
Approves Bank Reconciliation		X			
Prepares Monthly Accounts GL			X		
Provides explanation on variance report			X		
Reviews variance report		X			

Key

1. Accounts assistant 2. Executive Director 3 Finance and Administration Officer

2.2

CASH RECEIPTS		
	EMPLOYEE	
TASK	1	2
Receives cash and issues receipt	X	

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Prepares Bank deposit slip and delivers to the bank		X	
Compares deposit slip with records		X	

Key

1.Accounts assistant 2. Finance and Administration Officer

2.3

TASK	1	2	3
Custodian	X		
Prepares Payment requisition	X	X	
Approves Payment Requisition			X
Makes surprise cash count		X	
Prepares replenishment voucher	X		
Approves replenishment voucher			X

Key

1. Accounts assistant
2. Finance and Administration Officer

3.Executive Director

TASK			
Bank Payments	**1**	**2**	**3**
Delivers invoices	X		
Receives invoices	X		

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Prepares request for payment and supporting documents	X		
Reviews request for payment		X	
Approves request for payment			X
Prepares cheques	X		
Signs checks (any two signatories)			X
Delivers or releases checks to payees	X		
Makes data input	X		
Maintains voucher file	X		
Writes up cash book		X	
Prepares bank reconciliation	X		
Approves bank reconciliation			X
Forward copy of bank reconciliation to HQS	X		

Key

1. Accounts assistant 2.Finance and Administration Officer
3. Executive Director

3.DUTY MATRIX FOR ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) HQS

3.1

MONTHLY FINANCIAL REPORTS (MFR)

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BOARD SECRETARY/ EXECUTIVE DIRECTOR

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TASK	1	2	3	4	5	6	7
Data entry into QUICK BOOKS	X						
Reviews transaction posting schedule		X					
Prepares Budget Vs Actual (BVA)		X					
Prepares and reconciles recharges		X					
Prepares Bank reconciliation	X						
Reviews Bank reconciliation		X					
Approves / Bank reconciliation			X				
Prepares month end reports		X					

Key

1. Accounts assistant 2 Finance and Administration Officer 3 Executive Director

3.2

CASH RECEIPTS					
	EMPLOYEE				
TASK	1	2	3	4	5
Receives cash and issues receipt	X				
Prepares Bank deposit slip and delivers to the bank	X	X			
Reviews cash receipts for accuracy and timely banking		X			

Key

1. Accounts assistant 2.Finance and Administration Officer
3. Executive Director

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3.3

PETTY CASH					
TASK	EMPLOYEE				
	1	2	3	4	
Custodian	X				
Prepares Payment requisition	X				
Approves Payment requisition			X	X	
Verifies (count) Petty Cash		X			
Makes surprise cash count		X			
Prepares replenishment voucher		X			
Reviews replenishment voucher		X			
Approves replenishment voucher			X	X	

Key

1. Accounts assistant
2. FAO
3. ED
4. PM

for KIDDU EDWARD
BOARD CHAIRPERSON

Treasurer
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3.4

TASK								
CASH DISBURSEMENTS	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**
Delivers invoices	X							
Receives invoices		X						
Prepares request for payment and supporting documents				X	X			
Reviews request for payment						X	X	
Approves request for payment							X	X
Prepares cheques			X					
Signs cheques (any two signatories)								X
Delivers or releases cheques to payees			X					
Records in Cheque register						X		
Maintains voucher file			X			X		
Writes up cash book						X		
Prepares bank reconciliation						X		
Reviews bank reconciliation							X	
Approves bank reconciliation							X	X

Key

1. Supplier 4. FAO 6 FAO
2. Receptionist 5. Program Manager

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for: ....

KIDDU EDWARD TUMWINE MOSES

BOARD CHAIRPERSON BOARD SECRETARY/ EXECUTIVE DIRECTOR

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3. Accounts assistant 7.Program Manager 8 Executive Director

3.5

PAYROLL TASK	1	2	3	4	5	6
Prepares payroll					X	
Reviews payroll		X		X		
Approves payroll						X
Prepares payroll cheques	X					
Reviews & recommends payroll cheques			X			
Prepares payroll change notice		X				
Approves payroll change notice						X
Enters changes into computer					X	
Retains control over payroll software		X			X	
Prepares monthly adjustments	X				X	
Reviews monthly adjustments		X	X			

Key

1. HR officer 2 FAO

3. HR & Admin/O 4 Finance and Administration Officer

5. FAO 6 EXECUTIVE DIRECTOI

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TASK							
Bank Payments –Procurements of services and Goods	**1**	**2**	**3**	**4**	**5**	**6**	**7**
Form1- specification	X						
Form 2-Request for Quotations				X			
Receives Invoices or applications						X	X
Analysis of Invoices or applications- Evaluation committee	X			X	X		
Procurement committee meeting		X	X	X	X	X	
Prepares Minutes /Reports				X			
Prepares LPO or contract			X				
Reviews and approval of LPO or contract					X	X	X
Receives the Goods or services	X		X				
Requests for funds to service providers	X						
Approves request for payment					X	X	X
Prepares cheques		X					
Signs checks (any two signatories)						X	X
Delivers or releases checks to payees		X					
Makes data input		X					
Maintains voucher file		X			X		
Writes up cash book		X			X		

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Prepares bank reconciliation		X			X		
Approves bank reconciliation					X	X	X

Key

1. 1. User
2. Accounts assistant
3. Store keeper
4. FAO
5. FAO
6. PM
7. ED

17.0.0 OTHER INCOME

Income raised by Local Community as partners in development, sale of tool kits, membership fees in and Cash is referred to as **other Income.**

Other Income Must is budgeted for at the start of the financial year through a dialogue with the head office and BOARD as evidence of the fact that ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) is working with the Local community in partnership. This MUST be realistic and achievable by the Community. This consequently forms part of the Projects' Budget.

17.1.0 Other Income in Cash: This is Income raised by the Community in cash. This Income Must to received and receipted by the Financial Staff and an Official ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) receipt issued.

Financial Treatment

On receiving Other income in Cash (Using a DV).

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DR# Bank xxxx

CR# Other income xxxx

Note: The Copy of the Other income Deposit Slip is used as the Supporting Document to this DV.

17.2.1Income Generating activities (BOARD)

Where there is necessary membership fees as Other income then a separate set of banks where it will be monitored independently

18.0.0END OF YEAR PROCESS

This Guideline is designed to ensure a timely, smooth and accurate closure of the Projects Financial Year Accounts.

As the English say that "**a stitch in time saves nine**" a process which is done properly and timely will ensure accurate balance sheet figures carried forward in the next fiscal year and balance sheet account balances minimized as much as possible to lessen the Deferred Income/Prefunding Issues that arise at Year End. This therefore calls for proper planning and monitoring if positive results are to be achieved.

The process is designed to give guidance on the Necessary steps to convert from Cash Basis Financial, which many offices use for monthly reporting, to accrual basis for the December 31st Financial Statements.

Each Year ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Finance will distribute a "Year End Financial Records" Closing memo to ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Offices. Therefore any changes in the End of Year process procedures that affect the Projects will be communicated by December End of each fiscal year.

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18.1.0How to make the End of Year Easier at Projects (January/February):

1. ***Monthly Funding and Bank reconciliation*** should be up-to-date and all Necessary entries made. The Missing attachments relating to the previous months and any Updates need to be submitted with the January Monthly Reports on 5th Feb (Reporting key date).

2. This enables ***Financial reviewing*** and ensuring proper reconciliation with QUICK BOOKS.

3. The Project should also review the Aging Analysis of all Balance Sheet Accounts and clean them up in case of any anomalies. The Employee Work related advances such and receivables and payables need to be at the correct amounts and collected before the end of the Fiscal Year. Any amounts considered to be uncollectible must be written off. (See procedure in the Project Financial Guideline and Procedures).

4. If the Written approval is obtained from the EXECUTIVE DIRECTOR then the bad debts can be written off against a related/affected Expense Account (The Account can be created in the Project Chart of Accounts).

Note: The Bad Debts write off does not apply to the Grant Funded Projects Since these are considered to be Disallowable Costs as per Grant Regulations and Guidelines.

All subsidiary ledgers (travel advances, loans to employees, accounts receivable, accounts payables, etc) should be agreed and balanced to the General Ledger control accounts in preparation for fiscal year closing.

- The Process of beginning to ***reduce large cash balances in the Project Bank Accounts*** so that there are fewer year-end deferred Income/Pre funding entries to be made.

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- The ***Vendor/Suppliers Outstanding accounts*** should be settled and ensure minimized balances in the accounts.

- ***Aphysical Inventory*** must be made of all items of equipment, vehicles, furniture and fixtures owned by the offices in the Project. Signatures of persons who participated during the stocktaking exercise in terms of counting, reviewing the stock sheets and approving should all be evidenced on the stock sheets. Values should be stated at the original cost in US Dollars and a Copy sent to both the Programs Management and Programs Finance Divisions for filing. Any Assets that are to be written off must be explained and authorized in writing by the head of finance and the Programs Director (Remember these should have prior endorsement of the EXECUTIVE DIRECTOR).
- The Project should prepare an analysis of all amounts in the Flow Through. Any amounts outstanding more than 60n Days should be followed up and cleared before the end of the Fiscal Year.

- The Principal accounts at year-end are the Accounts Payable and Accounts Payable for taxes accruing.
- For Invoices on hand at ***31 December for goods or services*** that were received ***before 1 January***, but are unpaid at the close of the last work day of December, a ***journal entry should be made charging the appropriate account/cost center and crediting accounts payable vendor. In January, all such Invoices must be paid and payables should reflect a zero balance as of the end of January.***

Receipts Income from ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) head office used to pay the accruals must also be.

<u>Example</u>: Assume

Services received for tool kits in Project X with a remaining balance of Ushs. 3,000,000 and the

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Contractors are not paid as at December End since the Work Certification Report is not yet Complete (but this has to be done on the basis of the Supplier Invoice received probably on 25th Dec FY10).

Financial Treatment:

In the Dec Report (31st Dec)

DR: (tool kits) - Ushs. 3,000,000

CR: (Accruals Account) - Ushs. 3,000,000

January Accounts Treatment (After Work is Certified as well done then the Contractors can be paid) – 5th Jan 10-FY11

DR: (Accruals Account) - Ushs. 3,000,000

CR: Funding A/C - Ushs. 3,000,000

The List of all the Project Accrued Details in terms of Supplier Name and amount outstanding and the reason why the Vendors were not paid should be attached to the Annual Financial Report submitted to the Management for head office and regions.

Encumbrances are not allowed and project accruals can only take place if and only if the Goods/Services have been received/rendered at the Project during the fiscal year under consideration. If the Project has no accruals to report it should send a Report marked "No Accruals".

- **Pre-funding:**

  The Pre-funding Account Treatment entails a lot of account processes and which are cumbersome therefore the causes which are balances in the Balance Sheet Asset Accounts should be minimized as much as possible.

for: Treasurer 30/8/2023

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10.0.0PROJECT ADVANCE FINANCIAL

10.1.0Types and definitions of Advances

- **Employee Advances:** Employee Advances can either be to Travel, Business or Housing Advances.
- **Travel Advance:** This refers to Monies advanced to a Staff as facilitation (Meals, accommodations and other upkeep expenses) while on an official trip.
- **Business Advance:** This refers to Monies advanced to Staff to accomplish a specific
  Project Activity (Conference Expenses, Workshop expenses, Purchases etc)
- **Housing Advance:** This refers to housing allowance Prepayment made to a Staff. Loans to Employees for personal use are referred to as loans.

  All salary advances shall be approved by only the Executive Director.

10.2.0 Internal Controls

- The Executive Director or other authorized Management staff must approve Staff Advances.
- Travel Advances must be cleared within **two working days** following completion of Travel.
- Business Advances must be cleared **the day following the date the Business in transacted.**
- **No new advance should be given until all previous advances have been cleared.**
- **Employee salary advances:**

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Loans are to be made only for emergency situations such as a medical emergency, major health problems or a death in the family.

10.2.1 Salary Advance:

The following is the guideline for Salary advance:

- It is required for **ONLY** in the following circumstances, medical emergency, major health problems or a death in the family. Please note the expense you utilize the advance for is your **Personal Expense** and **NOT** the Organization's Cost.
- The amount requested for should **NOT** exceed one's monthly salary after deductions

  e.g. if your gross salary if Shs.300, 000 but the net after tax income (before considering other benefits like transport, lunch and medical) is Shs. 200,000 then the salary advance should not exceed Shs. 200,000.

- The Executive Director approves this Requisition after prior endorsement of the head of department and the Program Manager.

- All Salary Advance requested for shall be deducted in that particular month in full and NOT Installments. Note the Following:

  i) If the Salary Advance is requested for after the payroll is completed for that month, it shall be deducted in full the following month (This will be subject to scrutiny to eliminate beating the system).

  ii) NO Installment deductions shall be allowed in respect to salary advance.

- As far as possible no salary advance shall be paid if the staff has already taken another loan (housing) and when its payment will lead the staff to have zero or negative salary to take home.

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- Where the Staff ceases to be an employee of ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) by whatsoever Reasons or causes, any amounts outstanding at the time shall be recoverable in the most effective way possible and the organization reverses the right on the Choice of the Recovery Options.

10.3.0Financial Treatment of Salaries and related Deductions:

10.3.1PROJECT HIRED STAFF SALARIES:

01. Case Where there is Cash at Project at the end of the Month.

Example: Assume

- Gross Salary for Staff is Shs. 1,000,000/=.
- Shs.50, 000 is NSSF
- Shs.250, 000 is PAYE
- Shs.100, 000 is a monthly recovery on Housing.

On Paying Salary: Raise a Payment voucher (Cash Item)

Dr # Gross Salary 600,000/=

Cr # Bank 600,000/=

Non-Cash Item (Journal Entry)

Dr # Gross Salary 400,000/=

Cr # Housing Recovery 100,000/=

Cr # P.A.Y.E

250,000/= Cr # 5% NSSF

50,000/=

On Payment of P.A.Y.E: *(Write a PV)*

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Dr # P.A.Y.E 250,000/=

Cr # Bank 250,000/=

***On Payment of NSSF** (Write a PV)*

Dr # 5% NSSF 50,000/=

Cr # Bank 50,000/=

02. When there is no Cash in the Project at the end of the Month

Write a Journal Entry to accrual the Salaries earned during the Month.

Dr # Gross Salary	1,000,000/=
Cr # P.A.Y.E	250,000/=
Cr # N.S.S.F	50,000/=
Cr # Net Salary Payable	600,000/=
Cr # Housing Recoveries	100,000/=

On Actual Payment of Net Salaries to Staff after Receipt of Funding (Write a PV)

Dr # Net Salary Payable 600,000/=

Cr # Bank 600,000/=

On Payment of P.A.Y.E (Write a PV)

Dr # P.A.Y.E 250,000/=

Cr # Bank 250,000/=

On Payment of N.S.S F (Write a PV)

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Dr # 5% N.S.S.F 50,000/=

Dr # 10% N.S.S.F 100,000/=

Cr # Bank 150,000/=

10.3.2STAFF CENTRALLY PAID AT HEAD OFFICE:

01. ***When the Salary Draft is not at the Project at the end of the Month***

Example assume; salary for all staffs on the Head office Payroll

- Gross salaries- 5,000,000/=
- 5% NSSF- 250,000/=
- 5% Provident- 250,000/=
- PAYE 500,000/=
- Net Salaries 4,000,000/=

On Month End (Prepare Payroll) and Accrue the salaries earned during the Month.

(Write a JE)

Dr # Gross Salary

5,000,000 Cr # 5% NSSF

250,000

Cr # 5% Provident 250,000

Cr # PAYE 500,000

Cr # Net Salary Payable 4,000,000

Receiving Project Salary Draft (Prepare a DV)

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Dr # Bank A/C

4,000,000 Cr # Flow Thru A/C

4,000,000

Paying Individual Staff Salaries

Dr # Flow thru A/C 4,000,000

Cr # Bank 4,000,000

On Receipt of Payroll Advice from Head office.

Dr # 5% NSSF 250,000

Dr # 5% Provident 250,000

Dr # Net Salaries Payable 4,000,000

Cr # Funding 5,000,000/=

10.4.0 EMPLOYEE HOUSING ADVANCE:

This advance will be given to staff under the following circumstances:

- Where the Staff is renting a residence.
- No Advance shall be paid to staff living in their own houses.
- Where the Landlord requires full payment in advance for the tenancy period signed in Contract.

05.4.0 CENTRALLY HIRED STAFF HANDLED AT HEAD OFFICE

On receipt of Housing Advance as a Draft to the Project A/C (Effective 1st April 2010)

Dr # Bank

Cr # Flow thru.

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On Payment of housing advance to Individual Staff.

Dr # Flow thru.

Cr # Bank.

Note: Centrally Hired Staff Housing advance Monitoring and recovery will be Handled at Head office.

05.4.1 PROJECT HIRED STAFF

Housing Advance for Project Hired Staff should be handled at the Project Level.

On Receipt of the Funding at the Project (which includes the Project Hired Staff Housing advance).

Dr # Bank

Cr Funding.

On payment of housing advance to Individual Project Staff

Dr # Salaries Advance

Cr # Bank

On paying /Accruing Monthly Staff salaries and making housing deductions.

Dr # Salaries Expense

Cr # Salaries Advance

[Note: This Entry is dealt with in the Salary Financial Treatment Above].

11.5.0ADVANCE PAYMENTS FOR GOODS AND SERVICES:

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01. If the total contract price is below $200 or Shs.700, 000, ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) will not pay any advance to the Contractors. The full amount will be paid after the work has been completed.

2. In cases of Contracts above the limits in 01 above and where Necessary, the amount of advance payment shall not exceed 50% of the total contract price or $200 (Shs. 700,000) whichever is less. This however does not mean that 50% advance payment has been established as mandatory payment. It is an Upper limit and ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) reserves the right to make a lesser advance payment subject to other benchmarks on the payee.

3. For any contract where an advance has to be made up front, the following procedure will apply:

   i. On presentation of the advance payment, the photocopies of the quotations, contracts shall be attached to the requisition voucher.

   ii. The final payment will be paid after the contract has been completed in full. The following documents should be attached; certificate of completion of work fully signed and approved originals of quotations and contracts etc and copy of earlier advance payment voucher.

   iii. For any contracts that require consultancy work the final payment shall be paid only after presentation of the final report and **NOT** a draft report.

   iv. If in the course of the contract, events change and require additional work to be carried out by the same contractor, the additional work will be treated as a separate contract and will be processed separately from the first contract. The additional work will be paid for in full and not treated on the advance system.

4. For purposes of enforcing this policy guideline any contract which is worth

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$ 10,000 shall be accompanied with a express written contractual terms and Conditions which stipulate obligations and responsibilities of each party. This Will be a legal enforceable document in case of breach.

5 Advance Payment on a contract is discouraged. However where this condition cannot be sustained, installment (progress payment) should be negotiated as part of the contract. The supplier should base the Installment payments on performance of the contract. The Program Manager should approve the agreed progress payments methodology.

6 In cases of monopoly contractors or other specialized suppliers and where the contractor or supplier insists on payment before delivery of the goods/services the following could be followed;

- As far as possible negotiate the supplier into ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Policies.

- If there is no option, enter an express contractual agreement and have it signed by either party before payment.

7. When possible, installment (progress payments) should be negotiated as part of the Contract. The Supplier should base the Installment payments on performance of the Contract. This should be encouraged instead of one time deposits to the Suppliers, as this will lessen the Risk.

11.6.0 EMPLOYEE EXPENSE REIMBURSEMENT POLICY (EMPLOYEE EXPENSE REPORT)

This policy is to establish guidelines and related procedures for travel and other expense reimbursements for costs incurred in connection with ORGANISATION FOR

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COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) business.

All Organizations are continually under scrutiny as a result of the financial excesses allowed by some organizations. ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) employees must at all times avoid incurring expenses that would cause our constituents to question our stewardship of their contributions.

- It is the responsibility of each authorizer to approve of expense reimbursement requests, be familiar with the need for the expenditure and to ensure the appropriateness of all documentation and the observance of all regulations set forth.

- **Submission of EER:** Travel related Employee Expense Report reimbursement forms should be submitted within 2 working days after a trip. Individuals who incur non-travel related expenses on a regular basis are requested to submit a reimbursement request only once a month in order to help minimize the paperwork involved.

- **Receipts:** Whenever possible, original receipts should be obtained (provided they are available). These receipts are to be attached to the Employee Expense Report when submitted for settlement.

- If no receipt is available, the employee should indicate on the expense report that "no receipt was available" by putting "N/R" in the reference column of the Employee Expense Report

- **Travel Advances:** Employees may request a travel advance from ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) at least five working days before the advance cheque is needed.

- The Travel Advance should be reasonable in relation to the estimated cost of the trip. The request for an advance should state the purpose of the trip, the destinations, and the date the trip begins, the date the trip ends and the amount requested.

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- The travel advance must be cleared when the employee submits the expense report for settlement. A Cheque or Cash for any unexpected travel advance funds must accompany the expense report, preferably in the same currency originally received by the employee. For Extra ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Payments by the Staff during the trip will be refunded after assessment of EER.
- **Air Travel:** The Air Travel must be arranged through a ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD)
  -authorized travel agency.

- **Lodging:** ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Staff are to use accommodation, which are adequate and reasonably priced for the area in which they are traveling .Whenever possible; the traveler should stay at hotels where ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) receives a discount. Project Staff should check with the Head office in case they are not sure of the Hotel to stay in.

- **Meals:** Project Staff will be reimbursed for the cost of meals while traveling. Meals should be reasonably priced and not excessive. Beverage and Snacks purchased during travel may be included as the cost of meals if purchased for business purposes.

- **Business Meals for Guests:** Travelers are expected to use good judgment at all times, especially in the conducting of business with guests. Such business should take place in good taste, but not lavishly. Most donors and friends of ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) will be more impressed by gracious simplicity than by a lavish display.

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11.6.1PER DIEM POLICY

The purpose of per diem procedures

The purpose of perdiem procedures is to ensure that:

a) All travel ,international or otherwise is adequately planned for in advance

b) All travel expenses are for properly authorised travel on official business and are incurred at the correct rates.

c) All travel advances are properly and completely accounted for before they are posted.

d) All donor requirements relating to both local & international travel are adhered to.

Travel procedures

There are four (4) principle activities:

a. Preparation of requisition form and memo for planned travel.

b. Authorization of Travel application form

c. Ensure that the planned travel is budgeted for

d. Accounting for travel advances(Current/Previous)

Donor requirements:

Prior approval for any intended travel must be obtained. ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) shall advance/reimburse employees/consultants for any pre-authorized expenses incurred in travelling on authorised travel, or official business.

The amounts advanced/ reimbursed should be based on the rates advised by the Chief Executive officer. The rates shall be based on cost of travel, accommodation, meals etc in the specific location.

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Donor Funds used to sponsor international travel shall be undertaken on international airlines.

All international air travel shall be economy class. For Donor sponsored travel, any use of first or business class travel shall specifically approved by the Donor.

ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) shall always ensure that for Donors with specific travel requirements, these requirements are in the grant agreement. The Chief Executive officer should ensure that these specific requirements are adhered to before any payments are made.

Use of Private Motor Vehicle

The management can only provide approval for the use of private vehicles where satisfactory evidence is provided of the following:

a) cost effectiveness of the arrangement;

b) Insurance cover;

c) Current registration; and

d) Current driver's license.

Staff that uses their own private vehicle is entitled to claim for mileage rates as specified by the various regions in which ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) operates as long as the vehicle is used to carry out company work as shall be provided from time to time.

Taxis and Public Transportation

In case of no Perdiem used, the cost of taxis used in connection with official travel will be reimbursed in accordance with payment procedures. The staff will claim refund or will be advanced funds for travel which will be accounted for on return. The rules concerning advances will be applicable. The staff will as far as possible, obtain supporting documentation such as receipts or acknowledgements.

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Sponsored Project Travel

Sponsored funds used for Domestic and International travel should be used in accordance with ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) policies. The funds should be used responsibly and in such a way as to realize the best economies and maximize benefits to ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) . The staff will not be expected to claim additional funds from ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) should the sponsorship happen to cover all expenses

Air Travel

a)Lowest Logical Fare

ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) will from time to time engage a travel agent though the normal procurement procedures to provide competitive rebates and best connections that would be economical and time saving.

The travel agent will assist at all times to offer the 'best fare' available at the time of booking, and where applicable, will provide two other quotes.

Where forward notice of the journey and its duration enable discount fares to be obtained, travelers and staff should book in such a way as to take advantage of these discounts.

Travelers should be aware that all airfares are subject to alteration and currency fluctuation prior to ticket issue. To avoid fare increases travelers should advise the travel agent to issue their tickets immediately.

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b)Air Ticket Cancellation

Staff must advise the travel agent of any amendments or if they do not intend to use the issued airline ticket (electronic or paper). Paper tickets must be returned to the agent in order that the refunds can be processed.

It is the responsibility of the traveler to advise the travel agent through the Administrator when a confirmed reservation is not required (ticketed or non-ticketed). Travelers should note that cancellation penalties are detailed on itineraries.

c) Approval to Travel

Any person who is traveling on official travel must have prior approval from the appropriate level of Management (Immediate supervisor). No payment of travel costs will be made un less the was prior approval by the Management

d) Class of Travel

All travelers should normally travel economy class by the most direct and feasible route. Travel at the business class rate may be approved in special circumstances having regard to the purpose and timing of the journey and this must be approved before hand

e) Passport and Visa

Travelers and travel administrators should note the following when making airline bookings with American Express:

f) Passport

1) Travellers should ensure that their passport has a minimum validity of six months at all times.
2) It is important that the name provided for the booking is the one shown on the passport that will be used for the travel.
3) Some travellers might have more than one passport and administrators should check with travellers which one they intend travelling on before they make a booking.

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g) **Visas**

1. It is the responsibility of the traveler to ensure they have the appropriate visa unless on official travels.
2. Travellers should check with the relevant Diplomatic Missions to ascertain the visa requirements for the intended travel.

h) **Travel Insurance**

All staff, as well as any other person whose cost of travel is fully paid for by ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) , travelling on official business must be covered by the flight insurance.

Per Diem (local)

a. Per Diem shall be a standard payment for every employee of ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) working for more than eight hours outside their work station and staff will be advanced funds according to the prevailing rates and accounted for after the activity.

b. Employees shall be expected to account for the use of their per diem at the end of every trip.

c. A trip report (Activity) should be attached.

d. Where applicable, receipts should be attached.

e. No new perdiem will be given to staff unless full accountability of the previous one has been received, reviewed and approved.

f. There shall be no per diem provided for retreats, refresher trips workshops and courses within the same country where food and accommodation are provided.

g. In cases where food and accommodation are provided to the employee in the above mentioned events, a transport allowance shall be given to the employee.

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h. In case you return from the Field beyond 6pm, then a 75% of the total per diem will be paid. This is in consultation with your immediate supervisor.

i. The per diem rates applicable for the Head office and at each office of ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) are as below.

Perdiem rates

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Levels	*Accommodation*	*Meals(Lunch and Dinner)*	*Breakfast/Evening Tea*	*Total Perdiem*
SENIOR MANAGEMENT TEAM	***140,000***	***40,000***	***20,000***	***200,000***
Middle Managers (Middle management)	***100,000***	***20,000***	***20,000***	***140,000***
Officers(Officer level)	***80,000***	***20,000***	***10,000***	***110,000***
Junior staff(Juniors and Assistants)	***40,000***	***20,000***	***10,000***	***70,000***

Per Diem (international)

a. Employees traveling on duty outside the country shall be appropriately facilitated to carry out their work. The per diem rates applicable for different countries will be worked out and availed to staff by the Finance Department from time to time.

b. If an employee has an outside sponsor for per diem, the organization shall provide 25% of the per diem per day as incidentals.

From time to time, Per Diem rates calculated to cater for staff costs during official business travels shall be approved by the Board of Directors from time to time.

C. Should the staff be given food and accommodation, then staff shall only receive 25% of the perdiem rates applicable at the time

D. The International rate for all staff per night will be ***US$ 200*** which will cater for Accommodation, meals and teas.

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E. The staff working on public holiday in the respective country will be entitled to ***$ 100 p***er day as per diem

F. Out of pocket allowance will be paid to staff on official trip outside the country at ***a rate of 10%*** of the night perdiem

Per diems shall be expensed immediately.

Public Holiday(s)

(a) Prior approval should be sought before working on a Public Holiday (gazetted Holidays) then you can be compensated with a day off..(This only applies to those in the Field)

(b) In case you are in the Field and then Public Holiday gets you there, then you will be compensated with a day off.

Day's allowance

a) Staff shall not be entitled to day's allowance whenever they are on official trips outside their workstation as they will be executing their planned activities.

b) Day's allowance will not apply whenever staff is on official trip not beyond 10 kms from the workstation.

c) Day's allowance will only apply after prior approval has been sought from the respective supervisor.

d) The HR and Admin should be informed prior to start of the official work.

Government Perdiem rates

- Night allowance for travel to Kampala or District headquarters towns(workshops and meetings)

Officials	200,000/=
Support staff	100,000/=

- Safari Day allowance (Officials attending events in Kampala and districts for not more than a 8hrs

Officials	50,000/=

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Support staff 50,000/=

Note the following

- In case of full board provided, 20% of overnight Perdiem will be paid
- For workshops and meetings where lunch is provided for, the Overnight Perdiem will be reduced by the applicable amount of the cost of Lunch.
- For activities or meetings conducted in Kampala for more than 6 hrs, a provision of safari day allowance will be provide if lunch is not provided.

Telephone Calls:

All business phone calls and fax messages should be made using ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) office facilities

Whenever possible. If the travel is 3 Days or more, employee will be allowed one reimbursable personal telephone call <u>per week</u> not to exceed a reasonable duration (10 Minutes Maximum).

Excessive calls will not be reimbursed. Business Calls are reimbursed to a maximum of Shs.2000 per Call.

Whenever possible and practical, calls should be made from the local The Remnant Generation Office or a hotel

pay phone.

- **Laundry:**

Dry cleaning and laundry expenses are reimbursable when the employee is traveling on ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) business for more than 30 Days.

- **Personal Expenses:**

The following items are considered to be personal expenses and **<u>not</u>** reimbursable.

a. Movies in Airplane or Hotel and other forms of Entertainment.
b. Normal personal grooming expenses.

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c. Sightseeing tours or personal recreation.

d. Magazines, books and other reading materials apart from Newspapers for the Staff who stay in Unstable Environments (mainly Political and Cultural Situations such as Projects situated in lira).

e. Clothing, Gifts and Donations.

f. Greeting Cards and Flowers.

g. Alcoholic Beverages

h. Traffic Tickets and Parking Violations (such as Multiplex Violation Costs).

i. Meals for Spouse or other family members except when authorized as a part of overseas travel on ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Business.

j. Refreshments, Gifts and Other Similar Items for Retirement, Birthdays, Anniversaries, Secretaries' Day, Bosses Day, or **departure of an employee.**

k. Expenses for fellowship, social times or personal parties.

- **Medicines**

  Medicines are generally considered to be personal expenses and not reimbursable by The

  Remnant Generation , except for Medicines and Injections given or not purchased for

  Preventative purposes as a result of ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Travel, which is reimbursable.

- **Approval of Expense Reports**

  No Employee is authorized to approve their own expense report. Every Expense Report must be approved by the Employee's Supervisor or other authorized signature **(delegated in writing).**

- **Loss of Expense Reports**

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Loss of an expense report by a staff per se is **not** guarantee for writing off an advance. The following guidelines shall apply:

a. Every Staff must take extra care while handling employee expense reports (EERs)
.

b. If and EER is lost the following categories will be handled accordingly;

i. Where the loss is as a result of a Robbery or other crime event, a police report will be required indicating the EER as part of the lost items.

ii. In addition the staff must submit a written report of the incident to the Supervisor (Program Manager).

iii. Reasonable effort must be evidenced to show steps taken to either recover or show that what was lost is the realistic view.

iv. The Request may then be forwarded to the Programs Officer for approval and then to the Programs Director who then forwards it to the final Approval by the EXECUTIVE DIRECTOR.

v. Once the write off has been approved then the staff account will be adjusted accordingly.

vi. If however the loss is as a result of mere misplacement, claim for write off or other claims will **NOT** be allowed.

vii. A Staff in such circumstances is encouraged to pursue the recovery or if the recovery is fruitless, copies or duplicates of receipts can be solicited from the places where the actual expenditure took place.

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viii. The Copies should be approved and **certified as true reflection** of the originals before consideration for account adjustment.

c. The Staff is given up to 2 Months (60 Days) to have made a follow-up and Presented whatever outcome regarding his or her account. Any results presented after this period will not be allowed and the organization will recover the funds in the best appropriate method possible.

d. Every Staff is encouraged to make copies of all relevant and Board Necessary EER accountability evidence, which can always support justification in event of the above circumstances.

- **Instructions for preparing the Employee Expense Report are as follows:**

a. Print the Employee name and complete purpose of trip section in upper right-hand corner, indicating dates of the trip and destinations.

b. List each receipt, including any company-prepaid expenses in Chronological Order, showing the date of Expenditure, location of Expense, description of the expense, receipt reference number and the amount of the charge in local currency and/or in US dollars when applicable.

c. Attach Originals of receipts and/or invoices for each item listed on the Employee Expense Report. Receipts must be mounted on A4 paper, or size locally available, such as A4. (If no receipt was available, the employee should indicate on the expense report that no receipt was available by coding N/R in the Report Reference Column). Number each receipt and/or invoice, and list this number in the reference column of the expense report corresponding with the line where the Item is listed.

d. Deduct any travel advances received and any company prepaid expenses from the total expenses incurred.

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e. If the Employee has unexpended travel advance funds, the repayment should be to ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) by personal check or in cash, preferably in the same currency that the employee received for the advance. A receipt should be given to the employee documenting the repayment.

f. The Employee must sign and date the expense report is tendered in Accounts.

g. Obtain approval of expense report from the person's supervisor or other authorized signature (delegated in writing and in accordance with ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) signature authority levels).

12.0.0 PROJECT FINANCIAL REPORTING

12.1.0 WHY FINANCIAL REPORTING?

The primary purpose of financial reports is the following: -

1. To provide management with information for decision-making purposes. Information regarding budgets, the cost of ministry services, variances from budgets and other extremely valuable management type of information can be obtained from financial reports.
2. Additionally, preparing financial reports provides assurance that financial systems are functioning properly and that financial transactions are being recorded in a proper and timely manner.
3. The third reason for preparing financial reports is to provide transparency and consistency of financial data to Stakeholders.

We therefore prepare finance reports in order: -

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- To provide accountability to stake holders like Donors, the community, the staffs, Management, etc

- To monitor relationship between expenditure and budget/ goals, and be able to ensure economic use of resources.

- As evidence of how funds have been appropriated in a Financial Year.

12.1.2 Methodology:

i) To be financially accountable, project management should be able to demonstrate, where possible in measurable terms, that the funds received were; -

- Used for the agreed upon purposes, (i.e., the project goals); and
- That fund was used in accordance with the project budgets in a prudent, secure and economical manner.

i) Project management needs to be financially accountable, not just to ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) and the donor, but also more important to their own community. ii) A permanent record of transactions and approvals together with a written financial system is the most accepted way of demonstrating "financial accountability."

iii) To achieve this, a basic system of internal controls (controls to ensure that proper financial records are maintained, assets are properly safeguarded and management policies are adhered to) should be established and maintained.

iv) Internal controls are not intended to serve solely the interests of ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Rather; they are proposed to help projects and project management to control their own organizations in order to meet their organization's objectives. In this sense they serve project communities. In order to achieve this self-control, a certain level of internal organizational discipline is required.

B.Speciosa Treasurer 30/8/2023

for: KIDDU EDWARD
BOARD CHAIRPERSON

TUMWINE MOSES
BOARD SECRETARY/ EXECUTIVE DIRECTOR

30/8/2023

12.2.0 FINANCIAL CYCLE:

The Financial cycle consists of the various stages/steps from recording transactions from the documents of original entry (Vouchers) to generation of a financial report.
In order to make a good financial report ALL the key steps of the financial cycle MUST to accurately follow.

The Financial Cycle is as follows:

I. **Documents of Original Entry:** These are the vouchers with all their supporting Documents translating Project Activities in financial terms.

II. **Cash Book:** The Vouchers are then posted in the Cashbook on a daily basis. The cash book must be ruled off on a monthly basis after a bank reconciliation has been conducted thus all reconciling items e.g. bank charges Must to posted in the cashbook before ruling off the cash book.

III. **General/Sub ledgers:** Sub ledgers for the various accounts are then posted notably Supplies where various sub ledgers as per the sectors i.e. a Sub ledger for Health, Education these are then summarized in the General ledger, which shows balances of major Accounts. Its note worthy that the General ledger MUST balance is Period Debits and YTD debits should be equal to Period's Credits and YTD credits.

IV. **Trial Balance:** This is an extract of the General ledger that further checks the accuracy of the Accounts i.e. Accounts debits MUST be equal to Credits. However the balancing of the trial balance does not necessarily guarantee accuracy of books of accounts. There errors of **Original entry, Omission, principle and commission** that would not be tracked by the trial balance.

V. **Financial reports (Income statement& Balance sheet):** On completion of the trial balance the income statement / balance sheet and all other financial reports attachments can be generated.

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for KIDDU EDWARD
BOARD CHAIRPERSON

....

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Appendix 2

OCSSRD
Saving Communities

ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD)

ASSET REGISTER

NAME OF LOCATION: .... DATE: ....

CATEGORY OF ASSET: .... DEPRECIATION RATE: ....

ITEM	QTTY	ID NO.	ACQUISITION DATE	AMOUNT UG SHS	LOCATION	ACCUM. DEPRECIATION	BOOK VALUE	**REMARKS**

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30/8/2023

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SECRETARY
30/8/2023

Appendix 3

OCSSRD
Saving Communities

ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD)

Serial no: 2010/……/……….

PERSONAL ADVANCE REQUEST FORM

1. Name of ApplicantDate of Application

2. Designation:

3. Gross pay

4. Type of advance: Mid-month /Loan (delete as appropriate)

5. Amount requested for:

   ____

6. Amount in figure: Ushs: ______________________________

7. Purpose for advances:

   Signature: ______________________________ *(Applicant)*

8. Verification by Finance Department.

   Previous advance outstanding (if any):

Date of Receipt	Initial Amount	Outstanding Balance	Repayment schedule of outstanding (months)				

Signature: Date :____________________

Accountant

9 Head of Department's Recommendation:

Signature: ______________________________ **Date:** _

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SECRETARY
30/8/2023

10. Head of Administration Department - Personal Advance Recommended/NOT Recommended

Recovery proposal (if term advance):

Number of monthly installment:

____

Effective month of Recovery:

____

Sign: ________________________ Date: __________________

Head of Personnel

11. Approval comments by EXECUTIVE DIRECTOR____________________________________

Signature: ___________________________**Date:**

___________________________ **EXECUTIVE DIRECTOR**

12. Comments by FINANCE AND ADMINISTRATION OFFICER:

____

Signed: _______________________ Date: _______________

FINANCE AND ADMINISTRATION OFFICER

13. New Repayment schedule (to fill in after Approved)

Date of Receipt	**Initial Amount**	**Outstanding Balance**	**Repayment schedule of outstanding (months)**				

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30/8/23

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SECRETARY

Appendix 4

OCSSRD
Saving Communities

ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD)

FUNDS REQUISITION FORM

SECTION A:

STATION: ______________________________ **DATE:** ______________

APPLICANTS NAME: ____

PAYABLE TO: ____

LPO NO: ________________ **INVOICE NO:** ________________

AMOUNTS IN FIGURES:

____

AMOUNTS IN WORDS:

____

____

PURPOSE:

____

____

____

DATE OF ACCOUNTABILITY IF CONTIGENCY/ADVANCE:

____

SECTION B

REGION CODE	DONOR	ACC	STAFF	ACTIVITY	AMOUNT	

Bspecioza Treasure 20/11/2023

Tumwine Moses
SECRETARY

	CODE	CODE	CODE	(COMPONENT CODE)	
TOTAL					

SIGNATURE OF APPLICANT____

RECOMMENDED BY (*If applicable*)

:________________________________ POSITION: ____________________

Comments(Cash flow): ________________________ ___ ___

____________ ____

APPROVED BY :

________________________ POSITION: ____________________

SECTION C: ACCOUNTS ONLY

		YES/NO	SIGNATURE	COMMENTS
AGGREED TO BUDGET				
OUTSTANDING ACCOUNTABILITY				
CODE CHECKED				
BANK ACCOUNT	DETAILS:			
	CHQ NO.			

Byperiow -Treasure
30/8/2023

TUMWINE MOSE
SECRETARY
30/8/2023

Voucher No:______________________________

RECEIVED

BY:____________________________

ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Accounting Manual-Revised August 2020

SIGNATURE:

CHECKED BY :______________________________ ______________________________

DATE:____________________________

Tumwine Moses

Secretary

30/8/2023

Precious Treasurer 30/8/23

Appendix 5

OCSSRD
Saving Communities

ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD)

PETTY CASH PAYMENT VOUCHER

(Include Regions if Necessary)

Payee --------------------------------------- **PCV No.** -------------------------------

Date: ....

Payment Description	**A/C Code**	**Amount**
TOTAL		

Amount in Words: --

Prepared by: .... Date: ....

Requested by: .... Date: ....

Approved by: .... Date: ....

Received by: Name: ....

Signature/Date ....

Bspecious Treasurer 30/8/2023

TUMWINE MOSES
SECRETARY
30/8/2023

Appendix 6

OCSSRD
Saving Communities

ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD)

CHEQUE PAYMENT VOUCHER

Payee --**CPV No.** --

Date: ....

Payment Description	**A/C Code**	**Amount**
TOTAL		

Amount in Words: --

Prepared by: .... Date: ....

Approved by: ....Date: ....

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Treasurer
30/8/23

Tumwine Moses
Secretary.

Authorised by:................................. Date: ....

Executive Director

Received by:Name: .... Signature/Date ....

~~Appendix 7~~

Treasurer
20/8/23

TUMWINE MOSES
SECRETARY.
20/8/2023

Appendix 7

OCSSRD
Saving Communities

ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD)

TRAVEL ADVANCE REQUEST FORM

I plan to travel to .... for the purpose of.......................

.........................during the following date.......................... through...............................

Please advance me Shs. .... as calculated below. I agree to complete the Travel

Expense Report within one week of my return.

Per diem .... per day times... .... days = ...

Day allowance .... per day times .... days =..........................

Fuel . ... Litters times shs .... /litres =..........................

Other costs:

Description
1....................................... .... =.................................

2. ....
=......................... **Total Requested**

================

Requested By:

Bspeciwa Treasurer 30/8/23

Tumwine Mose
SECRETARY
30/8/2023

8. **Subsidiary ledgers for advances, payables, and Receivables:**

a. Make sure advances and Loan repayments are current.
b. For all advances "Over 30 days" items reviewed with a proper action plan.
c. Travel advances should be repaid and cleared within two (2) days after returning from the trip.
d. Business advances should be expensed when events or purchase take place.
e. Uncorrectable advances like for those staff that died, should be written off.

Note: Prepaid Expenses, Account Receivable – Other, and Other Assets should be monitored in a subsidiary ledger .An aging Analysis should be reconciled with the balance sheet figures .All aged items should be followed up or written off.

9. **Cash Count Certificate:**

a. Both cash on hand and petty cash should be counted every end of financial month.
b. The cash custodian counts before another staff who confirms the count.
c. The cash custodians as well as the witness, sign the cash certificate.
d. The cash counted should agree with the balance sheet figure for the account. In case of discrepancy investigations should be made.

10. **Funding Reconciliation:**

a. Funding to project by head office as reflected in the project finance report, should agree with what is reflected in the project accounts listing (debit advice note). If they don't agree, items those bring about` the difference should be used to make the reconciliation.

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For KIDDU EDWARD
BOARD CHAIRPERSON

....
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BOARD SECRETARY/ EXECUTIVE DIRECTOR
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b. If the actual year-to-date income does not agree with head office Financial's Statement of Funding to the project, (advise note balance), ensure that all the reconciling items listed clearly and separately with date and descriptions

c. If not, please comment in Management Cover Memo.

d. Ensure that all old outstanding reconciling items have been followed up and cleared.

11. Stock Certificate:

As per requirement a monthly stocktaking for all items in store should be carried out monthly and all variances investigated.

An attachment of stock taking certificate Copy confirms that the stocktaking was done.

12. Fixed Assets Register Extract:

The project should attach on finance report an extract of the fixed assets register, where the newly acquired asset was recorded.

13. Funding Request:

Along with the finance report a funding request for the following month should be attached to ensure that the project is funded on time for the following month's activities.

For instance on 5th January 2024 a project should bring to head office the December finance report along with February funding request.

14. Copies of Statutory Deductions Remittances (PAYE and NSSF Payments):

In order to be sure projects have paid to NSSF and PAYE as per pay roll deductions, head office requires that projects put evidence that these statutory deductions and payments have been effected as per state requirement. Thus

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For: KIDDU EDWARD
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Photocopies of the Statutory Remittances Evidence (Receipts) are required as attachments to the financial Report each Month.

12.5.0 FILING:

12.5.1 Finance Reports

A completed finance report must be presented to Management or head office by head office accounts and project accountant respectively every month should be stamped, received and reviewed by Head of Finance reviewed Photo copy of the report should be taken back an filed at the project, while the Original Copy is kept at head office.

12.5.2 Bank Statement

A project should have original copies of the bank statement filed on a Separate file in the project accounts office.

Check books both new and used should be kept under safe custody under lock and key.

Project finance records are should be kept safely and not accessible to any body without the Permission of the Financial Staff.

KEY ISSUES:

The following also should be born in mind as the minimum standard when preparing a monthly financial report: -

a. Project monthly reports should identify project name, and printed name of the preparer, as well as the signature of the preparer.

b. Project resources funded by ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) are only to be used for activities:

Bspeetoos Treasurer
30/8/2023
....
FOR: KIDDU EDWARD
BOARD CHAIRPERSON

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c. Both in accordance with the signed partnership agreement, and

    i. Approved in the annual Plan of Action, or in subsequent written approval from head office.

d. Financial report should be discussed in a co-ordination meeting every month, this helps all stake holders in project to take Necessary action for a better report for the following month.

e. Minutes for the co-ordination meeting should be maintained. Minutes should show the full printed name of the Chairman, as well as his signature and date

12.6.0 PERIOD CUT-OFF DATE FOR PROJECT FINANCIAL REPPORTING:

The project financial month ends on the last day of calendar month.
The financial report should be received at Executive Officer on or before the 5th of the following month. For example the financial report for May shall be received on 5th of June after the closure of the month on 31st May.

13.0.0 PROJECT BUDGETING & CASH FLOW MANAGEMENT

1. Projects must conduct activities pursuant to detailed budget approved by the Executive Director and the Head of Finance and the Budget/Cash flow should be in line with the Project Annual Work Plan and ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Objectives.

2. All the Information reflected in the Project Cash flow and Annual Work Plan should always tally.

3. The Support Office should approve the Budget/Activity Changes that occur during the Implementation Cycle before any Budget Amendments are done in QUICK BOOKS..

Bkperiod Treasurer 30/8/2023

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4. For the Grant Funded Programs Analyses are used for the USAID Funded Programs and Change Frames for the AUSAID Funded Programs.
5. Projects should not be overspent, as there are no undesignated funds available to cover overspending.

6. The Grant Funded Programs Implications for under spending result into un spent funds being repatriated back to the Government which then Capacity Issues that may negatively impact the Future Funding of the Projects.

7. Projects need to remain within the approved Monthly Budget Allocations and any deviations should be first approved by the Executive Director and endorsed by the head of Finance before any expenditure is incurred.

8. The head of finance will inform the Projects of the Annual Operational Budgets and any changes communicated from the head office. The Budgets that are communicated to the Projects should tally with the Budgets reflected in the QUICK BOOKS and any variances investigated by the head office..

9. Follow-up should be done by the head of finance in liaison with the EXECUTIVE DIRECTOR to ensure that the donors commit the Funds at the earliest possible time.

10. The Budget Figures allocated to the different line Items need to suite the head office Budget Benchmark, which currently is;

    70% Operational Costs
    30% others (i.e. Salaries, Travel, Administration, etc)
    An explanation should always be indicated on the Cash flow where the above bench mark cannot be attained.

11. This ensures a more realistic justification for the Project's Cost of doing business. The Grant

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Funded Programs run the Multi- Year Funded Programs and use approved Grant Documents. This therefore means that Projects should use take care of the Benchmark at the Budget Proposal Stage.

Program Approval: The Project Plan must be approved by the EXECUTIVE DIRECTOR/PD before implementation of the activities at the Project.

12. Budgets are key in ensuring proper planning and control at the Project i.e. they provide the

    Compass Direction which the Project should follow. The Cash flow generated from the Approved Budget is vital when aligning the Annual Activities and Finances to the Monthly Activities and Finances.

13.1.0 RELATIONSHIP BETWEEN BUDGET MANAGEMENT AND REPORTING:

When budgeting the accountant should ensure that the project activities are categorized into goals and sectors according to ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) chart of accounts. The same consideration should be made when expenses are being made .If you budgeted US 10,000 dollars on supplies education sector, then when making expenditures the project should charge only up to 10,000 for any costs on supplies (education) That is why any over/ under expenditure above 10% has to be explained.

13.1.1 ANNUAL BUDGET

The budgeting function of ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) shall be the responsibility of the Head of Finance. Budgeting shall be consistent with the five-year Operations Plan /Strategic plan prepared principally by the Executive Director and Head of Finance in consultation with BOARD every financial year. No expenditure shall take place until approval of the budget from

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FOR: KIDDU EDWARD	TUMWINE MOSES
BOARD CHAIRPERSON	BOARD SECRETARY/ EXECUTIVE DIRECTOR

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BOARD has been received. Budgets of ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Region Offices shall, after approval by Component Managers be forwarded to the Head of Finance for consolidation into a master budget before submitting to BOARD for approval. The annual budget shall include the following considerations.

1. The need for high standards of fiduciary prudence.
2. The objectives and policies of Donors known to the organisation.
3. Any directions given by the Management.
4. Any payments by the government to the Corporation to fund its regulatory functions and search and rescue services.
5. The need to maintain the Donor's equity in the Organisation.
6. The need to maintain a reasonable level of reserves, having due regard to estimated future infrastructure requirements.
7. The expectation of the Donors that the organisation will prudently manage its resources
8. Any other commercial and social considerations that the Executive Director deems appropriate in achieving the objectives of ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) .

13.1.2 Budgeting Procedures

The budgeting process of ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) shall be carried out on the basis of the following procedures.

13.2.1 The Budget Call Paper

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The Finance Department shall, three months before the start of each financial year, prepare a Budget Call Paper which he/she shall issue to various HOD Region Managers and the Executive Director. The Budget Call Paper shall state each period's budgeting objectives in line with ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) 's five-year Operations Plan. All assumptions underlying preparation of the budget shall be clearly stated e.g. rate of inflation, exchange rates applied, so that it can be easily understood.

13.2.2 Departmental Budgets/Cost Centres

Each region/unit, including headquarters, shall prepare a work plan (indicating months) and narrative for each financial year. On the basis of work plans, each region/unit shall prepare a budget, in accordance with guidelines issued by the Chief Finance Office, Programme Director and other Programme Managers, to enable it to achieve the stated objectives of the plan

The various HOD and Projects Managers shall then prepare Unit/Projects budgets showing recurrent and non-recurrent activities for the forthcoming financial year and the corresponding costs. The budgets, besides quantifying receipts and expenditures, shall provide justification for the amounts derived therein, by clearly stating the assumptions used to derive such estimates of revenues and costs. The HOD/Projects Managers shall respond and provide Unit/Projects Budgets within a period not exceeding one month from the date of the Budget Call Paper.

13.2.3 Budget Discussions

The HOD/Region Managers shall then separately and variously discuss their budgets with the

Finance Department, who shall then amalgamate the Departmental/Region Budgets into an Annual Master Budget together with the projected income and expenditure statement, cash flow and liquidity forecasts, and reserve statement.

FOR: .... Treasurer 30/8/2023 ....

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13.2.4 Master Budget Approval

The Master Budget shall then be forwarded by the Head of Finance for approval to Management, and BOARD of ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) .

13.2.34 Budgetary Control

As stated above, the Approved Annual budget shall form the Key Control Document for ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) . For purposes of controlling expenditures, the following procedures shall be observed.

13.3.1 Request for Expenditure

All requests for expenditure shall be carried out in line with budgetary provisions for each department/Region, and each HOD/Region Manager shall be required to ensure that the department/Region budget has not been overspent with respect to the goods/services requisitioned and expenses spent.

13.3.2 Dissemination of Financial Performance Data

To enable HOD/Region Manager supervise expenditures of their department/Regions, Finance Departments shall be required to provide to HOD/Region Managers, monthly and cumulative figures of income and expenditure for comparison against annual estimates for each department or Region.

13.3.3 Budget Review and Supplementary Estimates

On a half yearly basis, a budgetary review shall be carried out, applications for supplementary budgets shall be made at the time of the review.

In case of extraordinary situations or emergency requirements, a HOD/Region Managers anticipates that the requirements to be incurred under a given budget line are far in excess of the estimates so included, he/she shall liaise with the Executive Director and the

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for: KIDDU EDWARD
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Finance Department to seek authority for supplementary financing from the BOARD . The supplementary estimate shall only become available for use with full authorization of board.

13.3.4 Budget Requirements

Where a transfer of amounts included in the Annual Budget under one budget line for use under another budget line is to be made, approval of full Management shall be required to make the proposed requirement.

13.3.5 Budget Exchange Rate

The Finance and Administration Officershall recommend an exchange rate for the budget process, based on the current rate, trends of the previous six months and a forecast of significant changes. Though the budget is prepared in Uganda Shillings, it is Necessary to translate some of the budget figures especially Income from International donors.

14.0.0 FIXED ASSETS/ INVENTORY MANAGEMENT

1. All equipment purchases, costing US$ 500 or more are referred to as **Fixed Assets** and should be listed a "Fixed Assets Register" Form and included in the Project Financial Report. The purpose of the Fixed Assets listing is to enable the Project to track valuable assets on a regular basis.

2. However, each Project should establish maintain and monitor assets costing less than US$ 500 These are referred to as **Inventory**. Projects should therefore maintain an inventory Register / listing separate from the Fixed assets Register/listing.

for: Bspeciosa Treasurer 30/8/2023.

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3. Each Project should establish and maintain the "**Fixed Assets " and " Inventory " Register** with the following information:

Date Purchased

Asset No. assigned by NO

Description of Asset

Purchase Price

Purchased From

Model and Serial Number

Current location (Person assigned to or Department)

Disposal information

4. The Fixed Assets/Inventory registers should be kept current and reviewed by the Program Managers /EXECUTIVE DIRECTOR monthly.

5. Cost of a fixed asset must be charged to the income statement in a manner that best reflects the pattern of economic use of assets. ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) will charge depreciation on fixed assets against the capital fund at rates calculated to write off the assets over their expected useful lives.

   ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) will use the reducing Balance Method where we shall charge dep eciation at a higher rate in the earlier years of an asset. The amount of depreciation reduces as the life of the asset progresses. Depreciation under reducing balance method may be calculated as follows:

   Depreciation per annum = (Net Book Value - Residual Value) x Rate%

Where:

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- Net Book Value is the asset's net value at the start of an Financial period. It is calculated by deducting the accumulated (total) depreciation from the cost of the fixed asset.
- Residual Value is the estimated scrap value at the end of the useful life of the asset. As the residual value is expected to be recovered at the end of an asset's useful life, there is no need to charge the portion of cost equaling the residual value.
- Rate of depreciation is defined according to the estimated pattern of an asset's use over its life term.

Depreciation of assets is charged against the Capital fund and NOT included in the income and expenditure account. It is calculated to write off the assets over their expected useful lives on a reducing balance basis as follows:

	Rate
Computers and accessories	40%
Motor vehicles	25%
Furniture and Fittings	20%
Motor cycles	35%
Office Equipment	20%
Building	5%

Reducing Balance Method is appropriate where an asset has a higher utility in the earlier years of its life. Computer equipment for instance has better functionality in its early years. Computer equipment/Motor vehicles/Motorcycles also becomes obsolete in a span of few years due to technological developments. Using reducing balance method to depreciate computer equipment would ensure that higher depreciation is charged in the earlier years of its operation.

6. The EXECUTIVE DIRECTOR must approve the sale of Fixed Assets, otherwise, the Supplies and Logistics manager must approve in writing any sale of fixed assets consistent with the Sale of Assets policy approved by the Head office. Sales of fixed assets should be an "arm's length transaction" both in fact and appearance.

Bspecious Treasurer

for. KIDDU EDWARD
BOARD CHAIRPERSON
30/5/2023.

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BOARD SECRETARY/ EXECUTIVE DIRECTOR

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7. Motor vehicles sales or disposal off should go through competitive bidding procedure at which third parties have been publicly invited to participate.

8. When fixed assets are disposed of by sale or donation, the following information should be recorded on the Fixed Assets/ Inventory and the income, if any, credited to Account 350 □ Date asset was retired or sold.

   - If sold, amount received.
   - If donated, indicate name of recipient organization. Assets should not be donated to private individuals.

For a donation, a letter of Receipt and Acceptance from the recipient grouped together with the Necessary approvals should be kept in the file for audit purposes.

- All fixed Assets/inventory must be clearly engraved permanently and consistently.

  E.g. A Motorcycle purchased for Lyantonde office would be engraved as: Mbale-MC-01 i.e. Lyantonde to stand for the project, MC to stand for motorcycle and 01 stands for the First motorcycle acquired by the project.

  If a second motorcycle is then acquired its engraved number will automatically be Mbale-MC-02 thus the aspect of differentiation and consistency is captured.

□ A Physical count of all fixed assets and Inventory MUST be carried out at least once a year witnessed by at least three persons of which one must be a BOARD or BOARD committee member and the results properly documented in an annual Fixed assets/inventory Report.

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....
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15.0.0 STORES MANAGEMENT PROCEDURES

All Items purchased by the Project for recurrent use are referred to as **Stores.** Projects must maintain Store records for all Supplies it receives and buys and the key records are;

15.1.0 STORES RECORDS

15.1.1. Stock cards

These are hard texture cards which track the type of stores received or issued at any one point in time. A standard stock card has the following basic provisions o Date of issue or receipt o Reference of issue/receipt document

- Quantity in o Quantity –out
- Beneficiary department/section o Person requisitioning o Person issuing
- Signature of person stock taking o Stock checked dates o Findings

15.1.2Store requisition Forms/books:

These are standard serially numbered, pre-numbered, bound forms, which are used when requesting for supplies from stores. They give details of the type of supplies required, person/department requisitioning the Supplies, purpose for supplies, person /date/signature requesting, approving and receiving the supplies.

- Store requisitions forms should be printed in triplicates; the original copy (1) is used in stores for posting issues on stock cards, one copy (2) is taken by the requisitioning person/department and one copy (3) remains in the stores requisition book for reference.
- Stores requisition forms should be endorsed by the head of the requisition department or Financial persons and approved by the Program Manager /Program Manager before any stores issue can be made.

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FOR: KIDDU EDWARD
BOARD CHAIRPERSON

TUMWINE MOSES
BOARD SECRETARY/ EXECUTIVE DIRECTOR

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- The storekeeper should update his stock cards monthly with receipts and issues of supplies from the two documents above and indicate the balance to date.

15.1.3 Good received notes (GRN) book:

These are standard serially numbered, pre-numbered, bound forms, which are used when recording supplies received. They detail the type of supplies received, quantity and conditions of supplies, date/person / signature of person delivering and receiving the goods.

Goods received notes forms should be printed in triplicates, the storekeeper issues out the original copy (1) to the person delivering the goods, one copy (2) is used of Financial purposes (attached to the Payment voucher), one copy (3) is used to record supplies in stores and one copy (4) remains in the Goods received book for reference.

It also includes the receipt date, signature of Recipient and deliverer and date posted on stock cards.

15.1.4 Bin Card:

These cards kept in the stock hanged on or against stacks of goods. These shall be used on selected goods like Cement, Iron sheets, and any other voluminous goods in stores

15.1.5 Acknowledgments of Supplies:

Supplies to communities MUST be acknowledged by acknowledgment letters of receipt of supplies by the community/beneficiaries and these should be supporting documents to the stores requisitions for the supplies to the community

15.1.6 Physical Stock Count Report:

- A Physical stock count MUST be carried out monthly by the storekeeper in the presence of two other persons preferably one staff and one BOARD committee Member for regions and results documented in a Physical stock count Report.

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FOR: KIDDU EDWARD
BOARD CHAIRPERSON

TUMWINE MOSES
BOARD SECRETARY/ EXECUTIVE DIRECTOR

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The Guidelines governing the Advance, Receivables, Cash and Check should be adhered to consistently and on a monthly basis.

- **Net Income/Deficit year-end posting entries:**

For the current Year End:

Net Income is treated as follows:

DR # pre-funding xxxx

CR # shortage/deficit xxxx

Shortage/Deficit is treated as follows:

DR #shortage/deficit

xxxx CR #pre- funding

xxxx

Thereafter, the account 290 will update the current Year End net Income or Net Shortage at Year-End. The account 290 balances prior to this entry should agree with the 1st October Balance at the beginning of the Fiscal Year and any differences explained in the Project Annual Financial Report. The above closing entry should reflect the figures actually used in the September financial statements. When the entry is posted to the General Ledger, the income and expenditure accounts now have zero balances, which should actually be written in the balance column. The words "Closing Entry" should be recorded in the posting reference column of the General Ledger.

When the above entry is made only the balance sheet accounts (assets and Liabilities) will have balances. The Total Assets must equal the total liabilities plus Account 290.

All balance sheet accounts (assets and liabilities) balances should be carried forward to the General Ledger for the next fiscal year as 01 October opening balances.

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For: KIDDU EDWARD
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All Income and Expense accounts must have zero balances as of 01 October beginning balances.

19.0.0 FRAUD POLICY

1. Introduction

The Board and the Management of all its entities are committed to the conduct of activities pursuant to the highest level of ethical standards. This policy will support Remnant Generation and all its entities in their commitment to protect their reputation, revenue and other resources and defining guidelines for investigation and handling of fraud, should it occur. This is intended to promote and safe guard the values of Remnant Generation and all its entities. The policy is also intended to strengthen the staff code of conduct in dealing with fraud specifically.

Rationale

- Ensure that opportunities for fraud to occur are minimised.
- Ensure zero tolerance to fraud in Remnant Generation and its entities

2. Definition of Fraud.

Fraud is an act of deception, false representation, conspiracy, collusion or concealment of material facts intentionally committed to secure personal or business advantage. An individual, a group of individuals or one and/or more organisations, may commit fraud.

Actions constituting Fraud

While fraud may cover many activities, for purposes of this policy, fraud will cover but will not be limited to the following;

a. Forgery, alteration, or misappropriation of cheques, drafts and other financial documents.
b. Misappropriation of funds through falsification of any expense.
c. Directly or indirectly accepting any bribe or improperly using one's official position for one's personal or family member's gain.
d. Impersonation to benefit oneself or the organisation un-fairly.

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e. Any alteration, forgery, destruction, removal and manipulation of data and information for fraudulent purposes.

f. Refusal to declare and /or concealment of conflict of interest.

g. Any similar or related irregularity that falls within the fraud definition.

3. Applicability

This policy applies to Board, the contract employees, part time staff, staff volunteers of Remnant Generation.

4. Fraud prevention and detection plan

This requires a systematic approach as detailed below;

- Regular review of internal controls in finance, human resource, administration and other systems as any weakness in the internal controls is the primary cause of fraud occurrence.
- Conducting of fraud awareness and implications, regular trainings to the groups in (3) above.
- Development of a fraud response plan and investigation procedures taking into account regulatory implications, financial and reputation damage.
- Development and implementation of a fraud policy and ensuring periodic reviews.
- Make use of other fraud prevention and control agencies when and where Necessary which may involve consultation or actual anti fraud activity.

5. General policy responsibilities.

5.1 The Management of Remnant Generation and all its entities is responsible for instituting and maintaining a system of internal controls to provide reasonable assurance for the prevention and detection of fraud.

5.2 It is the intent of Remnant Generation and its entities to investigate any suspected acts of fraud, misappropriation or other similar irregularity. An objective and impartial investigation shall be carried out.

.... Treasurer 30/8/2023 ....

KIDDU EDWARD | TUMWINE MOSES

for: BOARD CHAIRPERSON | BOARD SECRETARY/ EXECUTIVE DIRECTOR

30/8/2023

6. Procedures and responsibilities

6.1 The public; "Public – refers to members of the community in which Remnant Generation and its entities operate e.g. suppliers, clients, and other stakeholders" Any member of the public who has knowledge to suspect that fraud has occurred shall report to a staff member of Remnant Generation or any Board member of any of its entities. The person notified should ensure appropriate responsible officers are notified.

6.2 Employees; Any employee who has knowledge or suspicion that a fraud has occurred shall immediately notify his/her supervisor orally or in writing. If the employee has reason to believe that the his/her supervisor may be involved, the employee shall notify any of the following; Line Manager, Program Manager, any member of EXCOM, Chief Internal Auditor, ED as appropriate if not subject to the same investigation. The employee shall not discuss the issue with anyone other than the persons mentioned above as appropriate.

6.3 Supervisors; Upon notification from an employee of suspected fraud or if they have a reason to suspect that fraud may have occurred, shall notify any one of the following; Line Manager, Program Manager, any member of EXCOM, Chief Internal Auditor, ED as appropriate. The Supervisors should not attempt to investigate the fraud or to discuss the matter with anyone, other than the one the suspected fraud was reported to.

6.4 Chief Internal Auditor; Upon notification or discovery of suspected fraud, the Chief Internal Auditor shall immediately notify the head of business in the entity or ED, if the head of business or ED is not subject of investigation. Subject to his/her advice, the suspected fraud shall be promptly investigated by Chief Internal Auditor. The parties notified shall not discuss the matter with anyone other than those relevant to the investigation.

6.5 ED; Upon notification or discovery of suspected fraud the ED shall notify the Chief Internal Auditor if not subject of investigation or form a committee to carry out preliminary review. If the preliminary review shows need for an investigation, then the ED shall authorise the investigation. Where the Chief internal Auditor is

Byaruhanga Treasurer 30/8/2023

for KIDDU EDWARD
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TUMWINE MOSES
BOARD SECRETARY/ EXECUTIVE DIRECTOR

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suspected to have committed the fraud, the ED in consultation with the Board Audit committee Chairperson shall form a committee to carry out the investigation. The ED in all cases shall not participate in the investigation of the suspected fraud.

6.6 Board Chair person; Where the ED is suspected to have committed a fraud, the claim shall be reported to the Board Chairperson. The Board Chairperson shall request the Audit Committee Chair person of Board to carry out preliminary review, if preliminary review warrants an investigation, the Audit Committee chairperson shall then be authorised to have an investigation carried out.

6.7 Security of evidence; Once suspected fraud is reported, the responsible person it is reported to in consultation with any one of the following; Line Manager, Program Manager, any member of EXCOM, Chief Internal Auditor, ED, and Board Chairperson or the chair person of any boards of Remnant Generation's entities as appropriate shall take immediate action to prevent the theft, alteration, or destruction of relevant records. Such actions may include but not be limited to removing the records and placing them in a secure location, limiting access to location of records and preventing suspected individual(s) from having access to the records and/ or interdiction as per the staff code of conduct. Such records should be secured until handed over to the Chief Internal Auditor or the lead person assigned to carry out the investigation as appropriate. The Documents collected must be acknowledged for in writing by the person carrying out the investigation.

6.8 Confidentiality; All participants in a fraud investigation shall keep the details and results confidential. However, any of the following, Line Manager, any member of EXCOM, Chief

Internal Auditor, ED, and Board Chairperson or the chair person of any boards of Remnant Generation 's entities, may disclose particulars of the investigation to potential witnesses if such disclosure to the investigation team would support the investigation.

6.9 Fraud Reporters protection; Any contract staff, part time staff or staff volunteer who acts in accordance with the provisions of this policy shall not;

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for: KIDDU EDWARD
BOARD CHAIRPERSON

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a. Be threatened to be dismissed or dismissed.

b. Be threatened to be disciplined or suspended.

c. Be intimidated or coerced.

d. Be imposed to any penalty.

Where management does not comply with the above, the staff shall seek re-dress through grievance procedures set out in staff code of conduct

However, employees who knowingly act in violation of this policy or make false allegations against fellow employees or other stakeholders shall be subject to disciplinary action up to and including dismissal according to the provisions in the staff code of conduct.

6.10 Documentation; At the conclusion of the investigation, the investigating team shall document the results in a confidential report to the relevant person who instituted the investigation as appropriate with recommendations. Material issues and actions taken by Management and/or the Board of any Remnant Generation entity shall be reported in the next, Board Audit Committee meeting and other Board meetings as appropriate.

6.11 Media issues; Any employee contacted by the Media with respect to a fraud investigation shall refer the media to the ED or Board Chairperson or chairperson of ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) entity as appropriate. Any person other than the ED and/or the NEC/Board Chairpersons shall not discuss the alleged fraud with the media. If the media contacts the Chief Internal Auditor or any person on the investigating team, s/he shall notify the ED and/or Board chairperson as appropriate and immediately refer the media to them accordingly.

6.12 Completion of investigation; Upon completion of investigation including all human resource and legal actions, any records, documents and other evidence material collected in the course of investigation shall be returned to the respective place where they were collected from.

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6.13 Fraud is a grave offence and shall be handled following the disciplinary procedures for grave offences in the staff code of conduct. For specific cases where management and/ or the Board deem it Necessary , the offence shall be reported to the police.

8.1 Policy review and Update

The Chief Internal Auditor in consultation with ED shall be responsible to maintain the policy and ensure that it is up to date and current.

20.0.0 PROCUREMENT POLICY

ACRONYMS

MOAs: *Manuals of Authorities*

ED: *Executive Director*

FD: Finance and Administration Officer

PD: Programme Director

PC: Procurement Committee

HRM/Admin M: Human Resource and Admin Manager

DEFINITIONS

Purchasing: The acquisition of goods and services, by suppliers to ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) .

Selective Bidding: A process where an agency selects which potential suppliers are invited to Submit tenders.

PURPOSE

The purpose of this policy is to establish a standard professional procurement policy for ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) NGO. This ensures that the organization secures the required goods and services at the appropriate quality, quantity in a timely manner that ensures efficiency and cost effectiveness in order to maximize the benefit to the organization.

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This policy should be read in conjunction with detailed guidance contained in ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Group Manuals of Authority (**MOA**) regarding procurement decisions.

GUIDING PRINCIPLES

All procurement activities in the organization must be guided by the following principles:

- That only materials and equipment required but not available in ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) stores / in low stock levels plus services required should be ordered on a Local Purchase Order (LOP). That Best value for money be aimed at. "Value for money" does not necessarily mean selecting the lowest price. It means that, the organization should achieve the right quality, quantity and price, at the right place and time.
- That there should be open and effective competition;
- That all potential suppliers be fairly treated and given an equal opportunity to make a bid;
- That the entire process is conducted with transparency;
- That procurement activities are recorded and accounted for in a manner that demonstrates compliance with best practice. That the procurement of goods and services be derived from the approved annual budget and grand agreement with donors.
- That where goods are required on a regular basis, arrangements be made to contract a supplier who can maintain a regular supply with acceptable terms and conditions at competitive prices for goods and services of sufficient quantity and good quality.
- That there should be segregation of duties between staff initiating the purchase, seeking quotations, evaluating and approving quotations.
- That the sources of supply are as geographically close to the point of use of goods, consistent with economical purchasing, through contracts or other means; that is, to decentralize the sources of supply if decentralization does not command a price.

....	Treasurer	....
For KIDDU EDWARD	30/8/2023	TUMWINE MOSES
BOARD CHAIRPERSON		BOARD SECRETARY/ EXECUTIVE DIRECTOR

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- All other ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) policies as outlined in the Operations manual should be taken into consideration when and where it is applicable.

OBTAINING QUOTATIONS

Purchases above 1,000,000/= require 3 written quotations and 1,000,000/= relates to total transaction, not price.

The HR/Admin officer at head office or Manager at the branch shall select suppliers for purchases below 1,000,000/= on recommendation of user component departments by getting one quotation or Invoice One should always get 3 price quotations unless:

- One or two suppliers only exist
- A required brand name is available from one supplier
- You purchased the same goods or services during the last three months (this previous procurement should have passed by the relevant procurement committee) and the same supplier can provide them without changing prices. Evidence of this must be available.

Regarding quotations, when there is only one quotation, a written justification should be presented during the procurement committee meeting.

Quotations should be specific to the request and should include the following:

o unit prices o Brand names
o discounts available o terms of payment o delivery period
o validity of quotation o VAT

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FOR: KIDDU EDWARD 30/8/2023
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Where supplies are of one type and are regularly required, tenders should be obtained from the best possible suppliers after advertising or selected bidding.

ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) should have a contract with the supplier for a maximum period of 2 years. These include: stationery, printing services, repair and service of motor vehicles and Computers, insurance and computer support services.

As a matter of principle, ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) shall consider advertising, as the main mode of sourcing for suppliers. This will be done through the ***media, but at branches, adverts can be put on district notice boards*** and other local settings. The closing dates shall always be 14 days after running of advert. This advertising will be mainly for suppliers for big contracts like construction, stationery, insurance, animal drugs and other major supplies.

ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) may choose to obtain selective bidding where goods /services may be of technical nature based on advice of consultants. In this case the procurement committee and the user Component department may propose names of renowned suppliers of goods/services. Invitation letters for bids will be signed by HR/Admin Manager and sent to the potential suppliers. This will be done only at Hqtr and if it has to be done at Branches it will be in consultation with HR/Admin Manager.

THE PROCUREMENT COMMITTEES

There shall be committees within ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) to handle procurement activities depending on the location where the goods/services are to be used or the range of funds needed to procure the goods or services.

Branches, procurement committees will handle purchases ranging between Ush. 1,000,001 to 3,000,000/=

The HQ Procurement Committee will handle:

- All purchases for HQs ranging from Ush. 1,000,001/= to Ush. 3,000,000/=

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- All purchases ranging from 3,000,001 to Ush. 10,000,000/=. This is irrespective of whether its goods or services for all ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) Branches including Headquarters.
- Capital purchases such as computers, motor vehicles, construction works, copiers, printers etc
- purchases for services such as consultants, contractors, legal services, insurance, etc

All purchases above 100,000,000 will be handled by Board Procurement Committee
Procurement committee should document the reasons for the selection based on the following reflected in the Suppliers Analysis sheet (see Appendix 1):

- Price
- availability of replacement parts and technical assistance
- warranties offered by the supplier
- guarantees
- the reputation, stature and reliability of the supplier
- the supplier's convenience to the branch/Unit which requires the goods or service - Delivery periods and relatedcosts. - VAT registration where applicable
- Physical address of the supplier

Analysis sheet will be completed even where one or two quotations were obtained and reasons documented on the analysis sheet why three quotations were not obtained

The HR /Administration Office/ Manager will then forward the analysis sheets and the supporting documents to the procurement committee chairperson, who will arrange to convene a meeting.

Where technical evaluation before selection of a supplier is required, the department with the Necessary expertise will be responsible for the evaluation and recommendation to the procurement committee. However, the Procurement committee reserves the right to select the supplier.

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In order to make sure there is segregation of duties in regard to the process of preparing for procurement of goods and services a Duty Matrix has been attached (Appendix 2)

Board Procurement Committee

1. Treasurer Board - Chairperson
2. One member of Board F & A Committee
3. Executive Director (ED) – Secretary
4. FAO
5. Relevant Manager for that purchase

Head Office Procurement Committee

1. Finance and Administration Officer (Secretary)
2. Programme Manager
3. Manager depending on items to be purchased
4. Executive Director

The ED will appoint the Chairperson for this committee for certain periods and will be rotating them.

QUORUM

Three members of any of the procurement committees shall form a quorum, two of whom must be Chairperson and Secretary. Technical people may be invited by Procurement committees to give advice on technical purchases but not to participate in the selection process.

It is the role of the Procurement Committee to plan and evaluate quotations. Deliberations and recommendations of the committee shall be forwarded for review and endorsement to the ED in case of the head office and to the PD in case of branches. Should the ED or PD not agree with

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the recommendations, it shall be communicated to the Chairperson of the Procurement Committee in writing with reason.

The committee shall review its recommendations in light of comments. Should the committee and ED at head office or PD and committee at the branches not agree, then the issue would be handed to the Board Procurement Committee or ED respectively.

The endorsed deliberations and recommendations in form of minutes shall form the basis for raising LPOs.

No single individual should decide on a supplier of goods/services worth more than 1,000,000/=

CONSULTANCY SERVICES

All procurement of consultancy services must be procured by Hdqtrs.

ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD) shall have a data bank of current and potential consultants obtained through Advertising in the media.

For individual consultants, the CV of the consultant shall be kept. For the case of organisations, the Profile and CV of key staff shall be kept.

Selection of consultants

A user department shall seek for approval from the Executive Director to employ a consultant, Through the Human Resources & Administration Manager.

Terms of reference (TOR) must be developed to accompany the request to employ a consultant.

The Component Manager in collaboration with HR/Admin Manager shall seek for consultants through the following ways:

i. Revisit the data bank to get a consultant who matches the TOR
ii. Consult renowned consultants/professionals in the relevant field. iii.
Advertise through the press

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for; KIDDU EDWARD
BOARD CHAIRPERSON

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Exceptions: Where a specific consultant is required due to the nature of his/her technical skills, a written justification must be given with approval from the Executive Director.

Where option (ii) above has been used, three quotations should be solicited.

The quotations should be forwarded to the procurement committee for consideration.

Where evaluation of the proposals for the job is of high technical nature, the Component Manager as approved by the Procurement committee Chairperson is required to seek for assistance from a professional person.

CONFLICT OF INTEREST

Refer to conflict of interest policy

RECEIPT OF GOODS AND SERVICES

Receipt of goods will be by the Storekeeper and assisted by a technical person if the goods are of technical nature.

When the goods are received, the Storekeeper should reconcile the goods received with the copy of the purchase order to ensure that the goods of the required quantity and qualityhave been satisfactorily received.

The Storekeeper will sign the suppliers' delivery notes and prepare a Good Received Note

In case of services the user department must acknowledge receipt of services and certify the relevant documentation.

SUPPLIERS ANALYSIS SHEET (Appendix 1)

(To be filled for each procurement Item)

	(1)	(2)	(3)	(4)
Name of supplier				
Address and				

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Telephone				
Contact Person				
Specifications				
Quoted Price				
Discounts				
Net price				
Vat				
Brand Name (if Necessary)				
Terms: Delivery period, Payment terms, validity of quotation, Guarantees				

Supplier Selected:

Reasons for Selection:

1.

2.

3.

Selected by:

1. **Name** **Signature**
2. **Name** **Signature**
3. **Name** **Signature**
4. **Name** **Signature**

........B.Pecious.................... Treasure 30/8/2023
for KIDDU EDWARD
BOARD CHAIRPERSON

....
TUMWINE MOSES
BOARD SECRETARY/ EXECUTIVE DIRECTOR

30/8/2023

5. **Name** **Signature**

Prepared by

DUTY MATRIX (Appendix 2)

PURCHASING

TASK	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
Prepares Purchase Requisition Form	X											
Reviews Requisition for Goods/Services								X				
Authorizes Requisition for Goods/Services							X	X	X	X	x	
Obtain quotations		X							x			
Selects vendors				X					X	X	X	
Prepares Local Purchase Orders (LPO)		X										
Reviews LPO and validate budget available			X		X	X						
Approves LPO					X	X	X			X	X	
Receives goods												X
Receives services	X											

Key

1. User Component/Employee 2. HR/Admin Officer
3. Assistant Accountant 4. Procurement Committee
5. Accountant 6. FAO
7. Executive Director 8. Head of

FOR. .... Treasurer 30/8/23
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....
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30/8/2023

			section/Component Manager/Br Mnger
9. PM		10.	Storekeeper

21.0.0 PROJECT FINANCIAL FORMS

Attached are the formats of the various forms/ Vouchers/ Statements that will be used. These shall be reviewed by Program finance in consultation with EXECUTIVE DIRECTOR from time to time to suite any requirements that may arise.

1. Trial Balance
2. Deposit voucher
3. Payment voucher
4. General Ledger
5. Cash and General Ledger
6. Monthly Financial Report
7. Project Funding Reconciliation
8. Quarterly Financial Report
9. Vehicle Repair service form
10. Bank reconciliation Statement
11. Cash count Certificate
12. Work Completion Certificate
13. Journal Voucher
14. Bid Analysis Form
15. Fixed Assets Register
16. Inventory Register
17. Project funding Checklist
18. Aging Analysis
19. Petty cash Analysis form

for 30/8/23
KIDDU EDWARD
BOARD CHAIRPERSON

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30/8/2023

20. Project Visit Lo book
21. Stock Cards
22. Bin Cards
23. Procurement Checklist
24. Monthly Financial Responsibility Checklist
25. Petty cash voucher
26. Payment requisition form
27. Employee Expense Report

For: Bsperiow 30/8/2023
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BOARD CHAIRPERSON

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30/8/2023

22.0.0 MANUAL APPROVAL

OCSSRD
Saving Communities

THIS REVISED FINANCIAL POLICIES AND PROCEDURES ARE EFFECTIVE JANUARY 2023

ENDORSED BY

……………………………… ………………………

EXECUTIVE DIRECTOR CHAIRPERSON, BOARD

for: ……………………………… Treasurer 30/8/23

KIDDU EDWARD
BOARD CHAIRPERSON

………………………………

TUMWINE MOSES
BOARD SECRETARY/ EXECUTIVE DIRECTOR

30/8/2023

Appendix 1

OCSSRD
Saving Communities

ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD)

DONATIONS REGISTER

Date	Particulars	Receipt No.	Donor	Amount	Prepared by	Verified By	Approved by

Brpecious
Treasurer
30/8/2023.

TUMWINE MOSES
SECRETARY

Name ....…………………………..........Designation……………………..

Signed ....………………………Date ....………….........................

For Official Use Only

Recommended By…………………………...Date……………………..

Approved by ....…………………..   Date.………. ....

~~Appendix 8~~

Bursarius   Treasurer
30/8/23

Tumwine Moses
SECRETARY

Appendix 9

OCSSRD
Saving Communities

ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD)

TRAVEL EXPENSE REPORT

DATE	FROM	TO	FARES	PER DIEM	LODGING	OTHER	TOTAL
GRAND TOTAL							

Advance Received = ...

Amount Returned = ...

Excess Expenditure to be refunded = ===============

Bupeeitoo Treasurer 30/8/23

Tumwine Moses
SECRETARY

SUBMITTED BY ……………………………**TRAVEL ADVANCE REQUEST FORM Ref.** ………….

FOR OFFICIAL USE ONLY

FINANCIAL CODE CHARGED ……………AMOUNT…….. ……………
IF FOREIGN CURRENCY …………RATE……………

REVIEWED BY ………………………….APPROVED BY…………………………

Accountability report for Field Visit to ……………………………………

Date of Report ______________________

Date of Travel ______________________

Date of Return ______________________

Advance particulars

Code	Nights	Rate	perdiem	total	Received
	Allowance				
	Other advances				
Additional expenditure					
Total					

Bupeeiwa   Treasure 20/8/23

Tumwine Moses
SECRETARY
20/8/2023

				-	

Refund if any ________________

Claim if any ________________

Comments

____

____

Prepared by ________________

Reviewed by ________________

Cleared by ________________

Treasurer 30/8/23

TUMWINE Moses

Appendix 10

OCSSRD
Saving Communities

ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD)

MONTHLY RECURRENT EXPENDITURE REPORT

Budget for the year	Year to date budget (YTD)	Month to date budget (MTD)	Cum. actual budget	Year to date expenditure	MTD actual expenditure	Var %	Remarks

Prepared By ---------------------------------- Accountant/ Region Manager

Reviewed by ----------------------------------Finance and Administration Officer

Authorized by---------------------------------- Executive Director

Bispeciiu Treasurer 30/8/23

Tumwine Moses
Secretary.

Appendix 11

OCSSRD
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ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD)

CAPITAL EXPENDITURE BUDGET REPORT

Budget for the year	Year to date budget (YTD)	Month to date budget (MTD)	Cumulative actual budget	Year to date expenditure	MTD actual expenditure	Variance	Remarks

Prepared By ---------------------------------- Accountant

Reviewed by -----------------------------------FAO

Authorized by---------------------------------- Executive Director

Bhpeciow

Treasure
30/8/2023

Tumwine Moses
SECRETARY.
30/8/2023

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OCSSRD
Saving Communities

ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD)

REGION EXPENDITURE AND VARIANCE ANALYSIS REPORT

Line items	Balances from previous month	Approved budget for the month of reporting	Total funds available for the month	Expenditure for the month of reporting	variance	Next months budget	Actual funds needed for next months activities	Remarks over expenditures are due to;
	A	B	(A+B)	C	(A+B)-C	D	D-[(A+B)-C]	

Prepared By ----------------------------------**Region Accountant**

Verified By ----------------------------------**Accountant/ Region Manager**

Approved by ----------------------------------**Finance and Administration Officer**

Authorised by---------------------------------- **Executive Director**

Bvpeciouv – Treasurer 30/8/2023

Tumwine Mose
SECRETARY
30/8/2023

Appendix 13

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ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD)

SUPPLY REQUEST REGISTER

Date	particulars	Serial request form No.	department	Value of items requested for.

Prepared By ----------------------------------Store Keeper

Verified By ----------------------------------Accountant

Approved by ----------------------------------Finance and Administration Officer

Bpeciosi Treasurer 30/8/2023

TUMWINE MOSES
SECRETARY.
30/8/2023

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ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD)

P.O. BOX

LOCAL PURCHASE ORDER

Vendor -- **LPO No.**

Date: ....

Description	Qty	Unit Cost	Amount
TOTAL			

Amount in Words: --

[illegible] Treasurer 30/8/23

Tumwine Moses
Secretary
30/8/2023

---This order is valid for only 14 days from the date of issue.

Prepared by: ……………Date: **Verified by**:……………Date: ---------

Signature *Signature*

Authorised by:--------------Date: ……….. **Approved by**:--------------Date ………

Executive Director SignatureFinance and Administration OfficerSignature

Treasurer
30/8/23

Tumwine Moses
Secretary
30/8/2023

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ORGANISATION FOR COMMUNITY SOCIAL SUPPORT AND RESEARCH IN DEVELOPMENT (OCSSRD)

CONTROL OF VEHICLE MOVEMENT FORM

Vehicle Reg. No. .... Date............................ Time out.............

Driver..........................

The above vehicle is hereby authorized to travel from ………………...to .... transporting Dr/Mr/Mrs/Miss ………………………………………………….. **Purpose of Travel**

…………………………………………………………………………………………
………………

It is expected back within.............. (Days, hours, minutes)

Authorized by ……………………………………………

Designation...

Date:……………………………………

NB.

The organisation has no responsibility over damages and other costs that may be incurred during the time the vehicle is on personal business of the car borrower.

Bsperrow Treasurer
30/8/23

Tumwine Moses
Secretary
30/8/2023