



FINANCE MANUAL

Revised December 2022

Table of Contents

1.0 INTRODUCTION	3
1.1 AFROHUN’s Vision.....	3
1.2 AFROHUN’s Mission.....	3
1.3 AFROHUN’s Guiding Principles/Values.....	3
1.4 Purpose of the Finance Manual	3
2.0 BUDGETING	4
2.1 The Budgeting Procedures	4
3.0 CHANNEL OF AUTHORITY	5
3.1 Policy Objective:.....	5
3.2 Policy Statements:.....	6
4.0 PAYMENTS	7
4.1 Cash payments	7
4.2 Bank payments	8
a) Key documents required for bank payments:.....	9
b) Guidelines and Procedures For bank payments	9
5.0 FINANCIAL POSTINGS	12
Policy Statement:	12
Guidelines and Procedures.....	13
6.0 ADVANCES AND ACCOUNTABILITY	22
6.1 Program Advances	22
6.2 Advances to country offices.....	23
6.3 Staff travel advances	23
7.0 BANKING OPERATIONS	27
7.1 Bank Accounts	27
7.2 Signatories to Bank Accounts	28
7.3 Lost/ misplaced/ stale cheques.	28
8.0 REVENUE AND RECEIPTS	28
9.0 PAYROLL, FEES, AND BENEFITS	31
10.0 FINANCIAL REPORTING	32
10.1 Reporting and Related Formats.....	33
10.2 Internal Management Reports	33
10.3 Reports from Country Offices to the Regional Office.....	33
10.4 Accounting Reports.....	34
10.5 External Reports to Donors.....	34
10.6 Foreign Exchange Management.....	34
11.0 FIXED ASSETS	35
12.0 TRAVEL AUTHORIZATION, ALLOWANCES AND SUBSISTENCE (see chapter 5 of the Operations Manual)	38
13.0 MAINTAINING FINANCIAL TRANSACTION RECORDS AND DATA SECURITY	40
13.1 Records retention and document control.....	40
13.2 Auditing and Review Engagements	42
15.0 RISK MANAGEMENT	42
16.0 FRAUD POLICY	45
APPENDICES	49

1.0 INTRODUCTION

AFROHUN is an international network of institutions of higher learning in human health, animal health and environmental public health, veterinary medicine and pathobiology institutions that are located so far in 19 universities in 10 countries in Africa. These include Cameroon, Côte D'Ivoire, the Democratic Republic of Congo (DRC), Ethiopia, Kenya, Liberia, Rwanda, Senegal, Tanzania, and Uganda.

The Universities included in AFROHUN are: University des Montagnes, University of Buea and University of Ngaoundere (Cameroon), Université Félix Houphouët-Boigny (Côte D'Ivoire), University of Lubumbashi and University of Kinshasa (DRC), Jimma University, Addis Ababa University and Mekelle University (Ethiopia), Moi University and University of Nairobi (Kenya), University of Liberia (Liberia), Université Cheikh Anta Diop (Senegal), Muhimbili University of Health and Allied Sciences and Sokoine University of Agriculture (Tanzania), University of Rwanda and University of Global Health Equity (Rwanda), Makerere University and Mbarara University of Science and Technology (Uganda).

1.1 AFROHUN's Vision

“A global leader in One Health approaches to sustainable health for healthy productive animals, prosperous communities and productive ecosystems”

1.2 AFROHUN's Mission

The mission of AFROHUN is: “To drive transformational change for continuous improvement of health and well-being of humans, animals and ecosystems through multidisciplinary research, training, and community service.

1.3 AFROHUN's Guiding Principles/Values

Multi-disciplinary teamwork,
Mutuality and respect,
Strategic partnerships,
Participatory and inclusiveness,
Collective decision making,
Accountability and transparency,
Innovativeness

1.4 Purpose of the Finance Manual

The purpose of the Finance manual is to describe the financial policies, procedures and processes that are to be adhered to by all AFROHUN offices, both at the Secretariat and all the Country offices to achieve uniformity of the accounting function, check the accuracy and reliability of accounting and procurement data, promote operational efficiency, and encourage internal controls.

This manual applies to all members of staff and contains the Organization's Finance policies and procedures which affect finance management within the AFROHUN network. The overall

management and implementation of the Finance Manual is the responsibility of the AFROHUN Management. The AFROHUN Regional Manager Finance and Administration, unless otherwise stated herein will be the first point of contact to discuss all matters pertaining to this manual with reference to the designated authorities as outlined in the Manual.

The Manual will be reviewed and updated on a triennial basis or as the need may arise. Recommendation for revision shall be presented to the Board of Directors for consideration and approval. The Regional Manager Finance and Administration shall make the manual accessible to all employees of AFROHUN.

AFROHUN's financial year shall run from 1st October of the current year to 30th September of the next year.

2.0 BUDGETING

2.1 The Budgeting Procedures

AFROHUN shall develop a strategic plan every 10 years. This plan sets out what goals and objectives AFROHUN aims to achieve and is a fundamental basis for AFROHUN planning and budgeting.

AFROHUN shall use a participatory approach to budgeting. This approach begins with the AFROHUN Board of Directors setting general parameters for the budgeting process. This will include the goals and objectives of the whole organization for the coming year, performance indicators and expected sources of income. In addition, AFROHUN management will liaise with donors to determine the activities/projects that would be funded by donors along with the estimated levels of funding.

The Regional Program Manager with assistance from the Finance Department shall prepare budget guidelines and timetable to be followed in the preparation of the budget. Each department or AFROHUN office will be required to come up with its plan and budget for the coming twelve months.

AFROHUN begins the budgeting process for the up-coming year six months before the end of the current year. AFROHUN management, financial personnel and Country Managers/Country Lead Staff will dialogue as a team to initially start the budgeting process. The Finance Department shall provide standard budget formats (Appendix 1) to the planning team so that each budget is presented in a uniform manner for ease of consolidation. The budget shall be broken down monthly for administrative expenses and activity based for technical activities for close monitoring. All budgets will be subject to scrutiny and approval by the Board of Directors.

In coming up with the budget, the Budget Committee composed of the Regional Program Manager, Regional Manager Finance and Administration, Head Finance, Accountant, Senior Regional Administrator and Country teams will follow the following procedures:

- (i) The Regional Program Manager with assistance from the Finance Department will

issue Budget guidelines for the coming period in April to the Budget Committee. The Head of Finance or a designated person in that capacity will act as the secretary to the Budget Committee.

- (ii) Departments and Country teams will then prepare their individual budgets based on the target they aspire to achieve that are in line with the issued guidelines.
- (iii) These departmental and country office budgets will then be forwarded to the budget secretary by the 30th of May.
- (iv) The budget secretary will then consolidate all departmental and county office budgets into the Master Budget, which will then be distributed to all Budget Board members by July.
- (v) The Board of Directors will then sit in July to harmonize the budget estimates in line with the long-term objectives of the Strategic Plan. At this meeting, the objectives of each department or country office will be harmonized with the available resources to achieve them, and thereafter the final Master Budget will be produced.
- (vi) All assumptions underlying preparation and presentation of the budget shall be clearly stated so that it is easily understood. Budgets stated in other FOREIGN CURRENCIES shall be translated to United States Dollars at a uniform average rate for the period
- (vii) The Regional Program Manager shall present the agreed budget to the Leadership Summit for approval by August. Should any amendment be required, these shall immediately be communicated by the Regional Program Manager for corrective action.
- (viii) The Finance Department will provide feedback in form of quarterly performance reports for each department and country office that will be prepared and compared to the budget.
- (ix) Budget variances will be investigated, and corrective measures taken to ensure the achievement of the budget objectives.

The timeline for the budgeting process shall be as follows:

	Activity	Timing
1	Board meeting to review and set strategic priorities and parameters	April
2	Issuing of planning guidelines to countries and secretariat departmental heads by the regional secretariat	April
3	Commencement of the budgeting process at the country level	April
4	Regional meeting to develop consolidated regional budget	May/June
5	Ratification of the regional budget by the Board of Directors	July
6	Approval of regional budget by the Leadership Summit	July

Where a project budget cycle differs from the above, a project specific cycle will be followed.

3.0 CHANNEL OF AUTHORITY

3.1 Policy Objective:

- (i) To identify the AFROHUN positions that have the authority to bind the organization in relation to legal commitments; including grant agreements, contracts to provide services, contracts for services, banking and investment, employment agreements, capital acquisitions, and procurement of goods or services.
- (ii) To prevent unauthorized commitments that create a legal obligation for AFROHUN and to define appropriate disciplinary measures for committing AFROHUN without proper authority.

- (iii) To achieve a functional balance between the delegation of signing authority and the risk of error or misappropriation that could arise from delegation of authority.
- (iv) To provide clearly established levels and lines of authority, appropriate delegation of duties and fixed responsibilities. It is meant to reduce the opportunities for someone to perpetuate and conceal errors or irregularities in the normal course of their duties.

3.2 Policy Statements:

- (i) Any commitment of AFROHUN resources, or agreement to perform services, must be properly documented; and approved and signed by authorized signatories before performance.
- (ii) In most cases, a commitment of AFROHUN resources or agreement to perform services will require two authorized signatories to reduce the risk of error or misappropriation.
- (iii) Any unauthorized AFROHUN employee or contractor who commits the Organization or presents themselves as having authority to commit the Organization, will be subject to a hearing, and necessary disciplinary action according to the disciplinary procedure as set out in section 5.11 of the Human Resources Manual. If the conditions warrant, a written warning may be issued for the first offence. However, a second offence will result in dismissal or termination of contract.

3.3 Table of Authorities

Activities	Proposed Required Written Approval (requires approval of all listed, except where noted)
Governance	
Amend Organization charter or bylaws	Leadership Summit
Amend Organization mission statement	Leadership Summit
Adopt/amend Organization strategic plan	Leadership Summit
Adopt/Amend major policy position statements	Leadership Summit
Open/close country operation	Board
Open/ and Close Bank Account	Board
Adopt/Amend Management guidelines/policies	Board
Appoint Auditors	Board
Approve annual Organization goals/objectives/budget	Leadership Summit
Hire/terminate Regional Program Manager	Board
Approve Regional Program Manager salary	Board
Approve Regional Program Manager's direct reports	Board
Hire/terminate Regional Program Manager's Direct Reports*1	Chair of the Board and HR Board Committee
Hire/terminate Country Staff	Regional Program Manager/Country Management Committee
Approve Country Staff Salaries	Regional Program Manager/Country Management Committee
Approve field salaries below Country Staff	Regional Program Manager/Country Management Committee
Approve annual regional operations plan	Board

Approve annual regional budget	Board
Approve annual country plan	Regional Program Manager
Approve annual country plan budget	Regional Program Manager
Proposals (including proposal budgets)	
Total budget amount less than \$25k	Regional Program Manager
Total budget amount greater than \$25k but less than \$50k	Regional Program Manager
Total budget amount greater than \$50,000 but less than \$500,000	AFROHUN CEO
Total budget amount greater than \$500,000	Board
New countries outside existing region	Board
Donor Funding Documents (including w/o limitation), grants, sub-grants, cooperative agreements, contracts, and sub-contracts. For vendor contracts/consulting contracts, please see procurement below	
sign or amend grants, sub-grants, and cooperative agreements including budget under \$ 25,000	AFROHUN CEO
sign or amend grants, sub-grants, and cooperative agreements including budget over \$ 25,000 but under \$50,000	AFROHUN CEO
sign or amend grants, sub-grants, and cooperative agreements including budget over \$50,000 but under \$500,000	Board
Sign or amend grants, sub-grants, and cooperative agreements including budget over \$500,000	Board
AFROHUN approval of purchase orders, ToRs or Requisitions, payment processing, consultants	
Amounts above >\$100,000	CEO, BOARD
Amounts between >\$10,000 - <\$100,000	CEO
Amounts between >\$500 - <\$10,000	RPM, DEAN at country level
Amounts <\$500	RMF&A/HF and CM at country levels
AFROHUN approval of invoice or Funding request	
Invoices to donors/ fund requests	RMF&A
KEY:	
CEO – Chief Executive Officer	
RPM – Regional Program Manager	
RMF&A – Regional Manager Finance and Admin	
HF – Head Finance	
CM – Country Manager	

4.0 PAYMENTS

The policy objective is to ensure transactions are authorized by responsible officers only up to their approved levels of responsibility and to establish and have controls and procedures to ensure all payments are appropriately approved, are for the Organization’s business and are made to the right party.

4.1 Cash payments

These are payments made in cash form. Appropriate controls and procedures shall be applied to ensure that cash, including petty cash is safeguarded, is used for approved purposes only

and is accounted for consistently and accurately. In order to ensure safety, proper use and good accountability for disbursements that are most effectively made in cash, the following guidelines shall be followed:

- (i) Cash should be kept and can only be issued from the Cash box /safe. Petty Cash shall be maintained on imprest account; with the total of cash on hand, receipts and advances always equaling the imprest amount.
- (ii) Access to the Cash box should be restricted to the designated personnel. The designated personnel will retain a duplicate key to the Cash box for safekeeping. The duplicate key will only be used when circumstances warrant it.
- (iii) The Imprest balances will be maintained at USD 500 or the equivalent in local currency for core activities and project activities at the secretariat and USD 100 at the country offices. The limits should be evaluated from time to time to ensure that the Imprest balances do not normally last for more than one month of normal operations.
- (iv) Disbursements/maximum single payment to be made should be \$30. It is at the discretion of the Regional Program Manager to authorize cash payments above this threshold. Allowances, like per diems can however be paid out in cash irrespective of the amount requested for.
- (v) For a cash payment to be affected it must go through the payment process of, being approved and authorized and all the relevant approved documents attached to support the payment.
- (vi) A serialized payment voucher shall be properly filled and attached to the supporting documents.
- (vii) The payment voucher must be signed by the person who prepared it and the person receiving the cash.
- (viii) The minimum cash balance in the safe should be USD 40 and the maximum amount is USD 200
- (ix) At the Secretariat, the Head Finance is responsible for the cash in the safe.
- (x) At the country offices, the Country Administrator is responsible for the safekeeping of the cash in the office safe.
- (xi) Monthly cash counts must be carried out at all AFROHUN offices. This shall be done by the Country Managers for the country offices and the Senior Regional Administrator for the secretariat. A cash count certificate must be signed.
- (xii) Impromptu cash counts should be done as an internal audit activity.
- (xiii) The results of the count should be reconciled to the amount of the floats and any differences investigated and resolved immediately.
- (xiv) At the end of each month, or when cash on hand needs to be replenished, custodians of other Petty Cash floats should complete a petty cash summary and payment requisition; and make submission for replenishment.
- (xv) At the end of an accounting period, or at the end of a project, whichever comes first, all the cash in the office safe must be banked.
- (xvi) After payment has been made and a receipt issued, all the attached documents must be stamped **“PAID”**.

4.2 Bank payments

These are payments made through the bank. They include cheque payments, Telegraphic Transfers (TTs) and RTGS.

The policy on bank payments is to ensure that:

- (i) Payments comply with negotiated terms and due dates.

- (ii) Timely processing of payments and accurate recording.
- (iii) Payments are properly authorized in compliance with the appropriate levels of authority.
- (iv) Payments are made against duly supported invoices; or
- (v) All payments made must be for the organization's business.

a) Key documents required for bank payments:

- (i) Purchase Requisitions.
- (ii) Local Purchasing orders (LPOs)
- (iii) Delivery Notes
- (iv) Pro forma invoices/quotations
- (v) Supplier invoices
- (vi) Cheques /TT
- (vii) Supplier receipts

b) Guidelines and Procedures For bank payments

- (i) These payments are made through the bank either by cheque or TT.
- (ii) Vendor invoices and supporting documents i.e., Purchase Requisition, Purchase Order and Delivery Note should all be gathered before a payment can be made.
- (iii) When the invoice and all relevant supporting documents have been received, the designated person in charge of finances at either the country or regional secretariat should check all documents for completeness and accuracy. If the supporting documents are consistent with the invoice details the designated person should attach the invoice and supporting documents together and forward it to the designated authority to authorize the invoice for payment processing.
- (iv) Any discrepancies between the vendor invoice and the supporting documents should be referred to the designated personnel for resolution with the vendor. Once the discrepancy is resolved, in a timely manner, procedure (ii) above should be followed.
- (v) The designated personnel should then prepare a payment voucher and confirm with the Head Finance/Country administrator at country secretariat offices on the budget codes to be charged. The designated personnel should then prepare the payment voucher and the cheque (or funds transfer), attaching the invoice and other supporting documents for distribution to cheque signatories.
- (vi) Cheque signatories should agree all details on the cheque / funds transfer transaction to the supporting documentation before signing the cheque or authorizing the transaction and payment voucher to indicate acceptance and that all details are correct and accurate.
- (vii) The payment vouchers and signed cheques are returned to the designated finance personnel, who will immediately issue the cheques to payees.
- (viii) If the cheque is to be collected, the details should be recorded on the payment voucher and in a cheque register.
- (ix) When the cheque is collected the client should sign and date the payment voucher/ Cheque registers to acknowledge receipt.
- (x) After the cheque has been issued (collected or banked) and a receipt received, all the supporting documents must be stamped "PAID" to reduce risk of double payment" or cancelled to avoid re-use.
- (xi) Cancelled cheques must be clearly marked "CANCELLED" and attached to the respective cheque book.

- (xii) The documents should then be filed on a periodic basis by VOUCHER number.
- (xiii) Cheque books at the country offices are kept by the Country Administrator, while at the secretariat; they are kept by the Head Finance.

4.3 Summary of payment procedures

Ref	Process	Petty cash payment procedures	Responsibility
		Description	
4.1.1	a) A petty cash requisition form shall be completed for all petty cash requests. (Appendix 2)		Applicant
4.1.2	b) All petty cash requisition forms are sent to the Regional Administrator who checks them by way of initiating on the form. c) The Regional Administrator forwards the requisition forms to the Head Finance for approval.		Head finance
4.1.3	d) The approval of payments will be in the required limits under Table 3.3		Head finance
4.1.4	<u>On receipt of approved petty cash requisition form:</u> e) The Regional Administrator pays petty cash against duly approved petty cash vouchers. f) After payment, the voucher with all its supporting documents shall be stamped "PAID" g) In the absence of the Regional Administrator, an entrusted officer/designated officer shall take over petty cash payments. A "hand-over" report shall be prepared and signed by both the regional administrator and the entrusted officer and approved by the Head Finance. h) On returning, the entrusted officer shall hand over petty cash to the Regional Administrator and a hand-over report consisting of petty cash reconciliation shall be prepared to that effect. A copy of the hand-over report shall be given to the head finance.		Regional administrator
4.1.5	i) In some cases, expenditure may be incurred, and the invoice settled by petty cash. Follow payment procedures under Micro procurement in operations manual.		Regional Administrator
4.1.6	j) In some cases, it is necessary to issue money in advance from petty cash. This may be a case where different small items need to be obtained from difference suppliers or where the supplier demands cash before releasing the items. Such petty cash advances will be restricted to a		Regional Administrator

		maximum of \$30. Follow advances procedures under 6.1	
4.1.7		k) The fixed float of \$500 (at the prevailing negotiated exchange rate) be replenished periodically with actual expenditure amount when the balance runs below \$100. The one-time payment shall be limited to \$30.	Regional Administrator
4.1.8		l) Regional Administrator prepares a statement of accountability before more impress is advanced. m) The statement shall be submitted to the Head finance for approval with the petty cash replenishment request.	Regional Administrator.
4.1.9		The Head Finance crosscheck the expenditure and approves the replenishment request.	Head finance
4.1.10		Under no circumstances should staff use funds advanced in respect of official purposes, for personal expenses.	The applicant
Ref	Process	Bank Payment Procedures	Responsibility
		Description	
4.2.1	On receipt of approved documents for general payments		Country administrator/Accountant
	a) Confirm that all the documents received are originals copy, photocopies should not be accepted as these may lead to double payments being made.		
	b) Confirm that the invoice is supported by adequate documents i.e., requisitions, local purchase order, delivery note, and goods received notes where applicable.		
	c) Confirm that the required approvals have been made on the invoice by the initiator of the activity.		
	d) Confirm funds availability.		
	e) Prepare a payment request which is reviewed by Head finance and the approved by the regional manager finance and administration or his/her designate.		
	f) Prepare payment voucher (PV) which includes the GL codes for the respective posting.		

	<p>g) The Head Finance initials on the payment voucher to confirm accuracy of the coding.</p> <p>f) Submit all documents and PV to Regional program manager and PI for approval.</p>	
4.2.2	<p>g) Review the documents and approve the payment voucher.</p> <p>h) Designation should be by email and MUST be printed and attached on the payment voucher</p>	Regional program manager/ PI/designate
4.2.3	<p>i) For electronic payments, the accountant upon receipt of approved payment voucher enters the payment in QuickBooks first and then initiates the payment online.</p> <p>j) The Regional Manager or Head Finance or designate reviews the payment and authorize it before approval/payment by CEO and deputy CEO.</p>	
4.2.4	<p><i>On receipt of signed cheque/online payments</i></p> <p>i) Stamp the payment voucher “PAID” with the date of the cheque.</p> <p>j) file the payment vouchers in ascending order.</p>	Country administrator/ accountant

5.0 FINANCIAL POSTINGS

Financial postings, including General Ledger (G/L) accumulates all authorized, approved, and valid financial transactions in an accurate, timely manner and in such a way that transactions relating to specifically defined purposes can be separately reported for management and control purposes. The G/L is maintained in a manner that ensures segregation of duties between those approving and recording journal entries. It also records all AFROHUN transactions at both country and secretariat level.

Policy Statement:

The General ledger (G/L) accumulate all authorized, approved, and valid financial transactions in an accurate, timely manner and in such a way that transactions relating to specifically defined purposes can be separately reported for management and control purposes.

Purpose:

To give guidance on how the General Ledger (G/L) is maintained and ensure accuracy of financial and management reports run at the end of the reporting period.

Guidelines and Procedures

- (i) The Chart of Accounts provide sufficient account code detail to ensure that entries can be charged to, and retrieved from, a specific: cost objective, fund, cost center, sponsor and /or restricted project activity
- (ii) All financial transactions must be coded and recorded with respect to expense or revenue category, donor, project, budget, program, and activity codes.
- (iii) Financial transactions occurring during a particular month must be processed within reasonable time to ensure that transactions for a given month are accurately reflected in the financial statements for that month. The financial entries should only be recorded in the G/L after verification of authenticity, confirmation of approval and validation of accuracy.
- (iv) All financial transactions must have adequate supporting documentation and necessary approvals as in table 3.3 above.
- (v) Adequate cost effective and relevant measures are in place to ensure segregation of duties between staff who capture transactions, review, and approve payments and maintain/reconcile control accounts.
- (vi) Once budgets have been approved, the Country Administrator at country level and Accountant at the secretariat, will input the approved amount at the beginning of the year in QuickBooks. The posted budgets will be reviewed by Head Finance for both the country level and at secretariat.
- (vii) When expenses are incurred, they are posted in Quick books against the correct budget line using the correct account code from the chart of account by the Country Administrator at the country level and by the Accountant at the secretariat. The codes to which an expense is posted is written on the payment voucher and is checked against what has been posted in Quick books by the Senior Accountant for both the country and secretariat costs.
- (viii) Amounts issued as advances is recorded in the balance Sheet as advances receivable, whether the advance is accounted for within the same accounting period. An advance receivable will only be cleared from the general ledger when the fund has been repaid or accounted for through legitimate, documented disbursements.
- (ix) The Head Finance approves all adjusting journal entries to posting in the general ledger at both the country level and at the secretariat. All adjusting journal entries are prepared at the secretariat by the Senior Accountant reviewed by Head Finance and approved by the Regional Manager Finance and Administration before they are posted in Quick books.
- (x) After posting closing entries for the month, the Head Finance will prepare an analysis of each active balance sheet account, agreeing the general ledger account balance to the individual items included in the account. Discrepancies between the total of included items and the general ledger balance must be analyzed and corrected immediately.
- (xi) Balance sheet accounts should be analyzed on a routine basis, to ensure agreement between control totals and the corresponding details or sub ledgers. At a minimum all major balance sheet accounts must be analyzed as part of the month end

reporting.

- (xii) Balances of Cash in Bank recorded in the General ledger must be reconciled to the correspondence bank statement(s) at the end of each month and journal entries prepared for bank charges and any reconciling items at both the country level by the Country Administrators and at Secretariat by the Accountant. Bank reconciliations shall be submitted to Head Finance or Regional Manager Finance and Administration by the 10th working day of the subsequent month for review and approval.
- (xiii) Other monthly reports like, balance sheet, profit and loss, budget variance analysis shall be prepared at both country level by Country Administrators and submitted to the Country Manager for review and updating the activity implementation schedule and at the secretariat, the above report shall be prepared by Head Finance and submitted to the Regional Manager Finance and Administration who approve the report and share them with the technical team for updating the activity implementation schedule.
- (xiv) At the end of the period the Head Finance will prepare year end adjusting entries for review and approval by the Regional Manager Finance and Administration. Year-end adjusting entries will include, among others: provisions for liabilities.
- (xv) Once the reports have been submitted, the accounting period in Quick books shall be closed and locked with a password by Head Finance at both the country level and at the secretariat to prevent posting of transactions to closed accounting periods and provide a complete audit trail for audit purposes.
- (xvi) Quick books has been set to maintain a complete audit trail of changes to the General Ledger, including user, transactions, and date of changes.
- (xvii) The Secretariat's Finance Department and the country offices use QuickBooks- where all AFROHUN transactions are posted. It is the responsibility of the Country Administrator at country office and Accountant at the secretariat level to ensure that all postings are made upon completion of the payment process as described in the table 4.3 above.
- (xviii) To avoid double posting, the posted documents will be marked clearly with the word "posted" in ink by the Country Administrators at country level and by Accountant at the secretariat level.
- (xix) Copies of payment vouchers and supporting documents from all the country offices are to be sent to the AFROHUN secretariat monthly, where they are received, reviewed, and kept in soft copies.
- (xx) The master ledger for AFROHUN will be maintained at the Secretariat where all postings will be done. Head finance to send monthly expenditure reports to the country offices to reconcile country balance with secretariat country balance.
- (xxi) All the country offices will maintain cash books in Quick books. These will record all the funds received, either by cash or through the bank and all expenses incurred at country level.
- (xxii) Separate cash books will be maintained for cash transactions and for each bank account.
- (xxiii) The cash books will be updated daily by the Country Administrators. These will be reviewed monthly by the Country Manager to ensure it is up to date and

accurate. The review will be evidenced by country manager sending an email to the Regional Manager Finance and Administration confirming the balances.

- (xxiv) A copy of the cash book will be retrieved online by the Secretariat along with supporting financial documents for review and posting.

Below is the summary of the Chart of accounts extracted from Quick books.

Account No.	Account	Type
1000	Secretariat USD Bank Accounts	Cash at bank and in hand
1001	Secretariat USD Bank Accounts:dfcuBANK USD - Next Gen	Cash at bank and in hand
1002	Secretariat USD Bank Accounts:dfcuBANK USD - STOPSpillover	Cash at bank and in hand
1003	Secretariat USD Bank Accounts:dfcuBank - USD AFROHUN Core - USD	Cash at bank and in hand
1100	Secretariat Shs Bank Accounts	Cash at bank and in hand
1101	Secretariat Shs Bank Accounts:dfcuBANK Ugx - Next Gen	Cash at bank and in hand
1102	Secretariat Shs Bank Accounts:dfcuBANK Ugx - STOPSpillover	Cash at bank and in hand
1103	Secretariat Shs Bank Accounts:Petty cash- NXT Gen	Cash at bank and in hand
1104	Secretariat Shs Bank Accounts:Petty Cash - STOP Spillover Regional	Cash at bank and in hand
1105	Secretariat Shs Bank Accounts:dfcuBank - UGX AFROHUN Core	Cash at bank and in hand
1200	Kenya USD Bank Accounts	Cash at bank and in hand
1201	Kenya USD Bank Accounts:Kenya USD - NXT Gen	Cash at bank and in hand
1210	Kenya Shs Bank Accounts	Cash at bank and in hand
1211	Kenya Shs Bank Accounts:Kenya Shs - NXT Gen	Cash at bank and in hand
1212	Kenya Shs Bank Accounts:Kenya Cash at Hand- NXT Gen	Cash at bank and in hand
1213	Kenya Shs Bank Accounts:Kenya Petty Cash - NXT Gen	Cash at bank and in hand
1220	Tanzania USD Bank Accounts	Cash at bank and in hand
1221	Tanzania USD Bank Accounts:Tanzania USD - NXT Gen	Cash at bank and in hand
1230	Tanzania Shs Bank Accs	Cash at bank and in hand
1231	Tanzania Shs Bank Accs:Tanzania Shs - NXT Gen	Cash at bank and in hand
1232	Tanzania Shs Bank Accs:Tanzania Cash at Hand- NXT Gen	Cash at bank and in hand
1233	Tanzania Shs Bank Accs:Tanzania Petty Cash - NXT Gen	Cash at bank and in hand

1240	Rwanda USD Bank Accs	Cash at bank and in hand
1241	Rwanda USD Bank Accs:Rwanda USD - NXT Gen	Cash at bank and in hand
1250	Rwanda Francs Bank Accs	Cash at bank and in hand
1251	Rwanda Francs Bank Accs:Rwanda Francs - NXT Gen	Cash at bank and in hand
1252	Rwanda Francs Bank Accs:Rwanda Cash at Hand- NXT Gen	Cash at bank and in hand
1253	Rwanda Francs Bank Accs:Rwanda Petty Cash - NXT Gen	Cash at bank and in hand
1260	Ethiopia USD Bank Accs	Cash at bank and in hand
1261	Ethiopia USD Bank Accs:Ethiopia USD - NXT Gen	Cash at bank and in hand
1270	Ethiopia Birr Bank Accs	Cash at bank and in hand
1271	Ethiopia Birr Bank Accs:Ethiopia Birr - NXT Gen	Cash at bank and in hand
1272	Ethiopia Birr Bank Accs:Ethiopia Cash at Hand- NXT Gen	Cash at bank and in hand
1273	Ethiopia Birr Bank Accs:Ethiopia Petty Cash - NXT Gen	Cash at bank and in hand
1280	Cameroon USD Bank Accs	Cash at bank and in hand
1281	Cameroon USD Bank Accs:Cameroon USD - NXT Gen	Cash at bank and in hand
1290	Cameroon XAF Bank Accs	Cash at bank and in hand
1291	Cameroon XAF Bank Accs:Cameroon XAF - NXT Gen	Cash at bank and in hand
1292	Cameroon XAF Bank Accs:Cameroon Cash at Hand - NXT Gen	Cash at bank and in hand
1293	Cameroon XAF Bank Accs:Cameroon Petty Cash - NXT Gen	Cash at bank and in hand
1300	Liberia USD Bank	Cash at bank and in hand
1301	Liberia USD Bank:Liberia USD - STOP Spillover	Cash at bank and in hand
1303	Liberia USD Bank:Liberia Cash at Hand - STOP Spillover	Cash at bank and in hand
1310	Liberia dollar Bank Accs	Cash at bank and in hand
1311	Liberia dollar Bank Accs:Liberia dollar - STOP Spillover	Cash at bank and in hand
1320	Ivory Coast USD Bank Accs	Cash at bank and in hand
1321	Ivory Coast USD Bank Accs:CDI USD - NXT Gen	Cash at bank and in hand
1322	Ivory Coast USD Bank Accs:CDI USD - STOP Spillover	Cash at bank and in hand

1330	Ivory Coast Francs Bank Accs	Cash at bank and in hand
1331	Ivory Coast Francs Bank Accs:CDI XOF - STOP Spillover	Cash at bank and in hand
1332	Ivory Coast Francs Bank Accs:CDI Petty Cash - STOP Spillover	Cash at bank and in hand
1333	Ivory Coast Francs Bank Accs:CDI Cash at Hand -STOP Spillover	Cash at bank and in hand
1336	Ivory Coast Francs Bank Accs:CDI XOF - NXT Gen	Cash at bank and in hand
1337	Ivory Coast Francs Bank Accs:CDI Petty Cash - NXT Gen	Cash at bank and in hand
1338	Ivory Coast Francs Bank Accs:CDI Cash at Hand - NXT Gen	Cash at bank and in hand
1340	Senegal USD Bank Accs	Cash at bank and in hand
1341	Senegal USD Bank Accs:Senegal USD - NXT Gen	Cash at bank and in hand
1350	Senegal XOF Bank Accs	Cash at bank and in hand
1351	Senegal XOF Bank Accs:Senegal XOF - NXT Gen	Cash at bank and in hand
1360	Uganda USD Bank Acc	Cash at bank and in hand
1361	Uganda USD Bank Acc:Uganda USD - STOP Spillover	Cash at bank and in hand
1366	Uganda USD Bank Acc:Uganda USD - NXT GEN	Cash at bank and in hand
1370	Uganda UGX Bank Acc	Cash at bank and in hand
1371	Uganda UGX Bank Acc:Uganda UGX - STOP Spillover	Cash at bank and in hand
1372	Uganda UGX Bank Acc:Uganda Petty Cash - STOP Spillover	Cash at bank and in hand
1373	Uganda UGX Bank Acc:Cash at Hand UGX - STOP Spillover	Cash at bank and in hand
1376	Uganda UGX Bank Acc:Uganda UGX - NXT GEN	Cash at bank and in hand
1377	Uganda UGX Bank Acc:UGX Petty Cash- NXT Gen	Cash at bank and in hand
1378	Uganda UGX Bank Acc:UGX Cash at Hand- NXT Gen	Cash at bank and in hand
1380	DRC USD Bank Accounts	Cash at bank and in hand
1381	DRC USD Bank Accounts:DRC USD - STOP Spillover	Cash at bank and in hand
1390	DRC Francs Bank Accs	Cash at bank and in hand
1391	DRC Francs Bank Accs:DRC Francs - NXT Gen	Cash at bank and in hand
1500	Staff advances - USD	Debtors
1501	Staff advances - CDF	Debtors
1502	Staff advances - ETB	Debtors

1503	Staff advances - EUR	Debtors
1504	Staff advances - KES	Debtors
1505	Staff advances - LRD	Debtors
1506	Staff advances - TZS	Debtors
1507	Staff advances - XAF	Debtors
1508	Staff advances - XOF	Debtors
1509	Staff advances - UGX	Debtors
1510	Staff advances - RWF	Debtors
1550	Salary Advance	Current assets
1600	Country Advances	Current assets
1601	Country Advances:Advance -Cameroon NEXT GEN	Current assets
1602	Country Advances:Advance -Cote D'ivoire STOPs	Current assets
1603	Country Advances:Advance- Cote D'ivoire NEXT GEN	Current assets
1604	Country Advances:Advance- DRC NEXT GEN	Current assets
1605	Country Advances:Advance- Ethiopia NEXT GEN	Current assets
1606	Country Advances:Advance - Kenya NEXT GEN	Current assets
1607	Country Advances:Advance -Liberia STOPs	Current assets
1608	Country Advances:Advance- Rwanda NEXT GEN	Current assets
1609	Country Advances:Advance -Senegal NEXT GEN	Current assets
1610	Country Advances:Advance -Tanzania NEXT GEN	Current assets
1611	Country Advances:Advance -Uganda NEXT GEN	Current assets
1612	Country Advances:Advance- Uganda STOPs	Current assets
2350	Due to /from OHW Next Gen Project	Current assets
2351	Due to/from Transition Award	Current assets
2352	Due to/ from STOPs Project	Current assets
2353	Donor Income Receivable	Current assets
9001	Uncategorised Asset	Current assets
2000	Advances from Secretariat	Current liabilities
2001	Advances from Secretariat:Cameroon	Current liabilities
2002	Advances from Secretariat:Côte d Ivoire	Current liabilities
2003	Advances from Secretariat:Democratic Republic of Congo	Current liabilities
2004	Advances from Secretariat:Ethiopia	Current liabilities
2005	Advances from Secretariat:Kenya	Current liabilities
2006	Advances from Secretariat:Liberia	Current liabilities
2007	Advances from Secretariat:Rwanda	Current liabilities
2008	Advances from Secretariat:Senegal	Current liabilities
2009	Advances from Secretariat:Tanzania	Current liabilities
2010	Advances from Secretariat:Uganda	Current liabilities
2100	Deferred incomes	Current liabilities
2101	Deferred incomes:USAID- University of California Davis	Current liabilities
2102	Deferred incomes:USAID- University of Tufts	Current liabilities
2104	Deferred incomes:USAID- Transition Award	Current liabilities
2200	Payroll Liabilities	Current liabilities
2201	Payroll Liabilities:PAYE	Current liabilities
2202	Payroll Liabilities:WHT 15%	Current liabilities

2203	Payroll Liabilities:NSSF 15%	Current liabilities
2204	Payroll Liabilities:Local Service Tax	Current liabilities
2205	Payroll Liabilities:Net Salary	Current liabilities
2206	Payroll Liabilities:WHT 6%	Current liabilities
2300	WHT Cameroon (XAF) - Next Gen	Current liabilities
2301	WHT CDI (XOF) - Next Gen	Current liabilities
2302	WHT CDI (XOF) - STOPSpillover	Current liabilities
2303	WHT DRC (Francs) - Next Gen	Current liabilities
2304	Client Trust Accounts - Liabilities	Current liabilities
2305	WHT Kenya () Kenya - Next Gen	Current liabilities
2306	WHT Liberia USD - STOP Spillover	Current liabilities
2307	WHT Rwanda	Current liabilities
2308	WHT Senegal (XAF) - Next Gen	Current liabilities
2309	WHT Tanzania (Tshs) - Next Gen	Current liabilities
2310	WHT Uganda (UGX) - STOPSpillover	Current liabilities
2311	WHT Uganda (UGX) - Next Gen	Current liabilities
5870	Managment Account	Current liabilities
3000	Opening Balance Equity	Equity
3200	Accumulated Fund	Equity
4000	GRANTS / DONATIONS	Current liabilities
4001	GRANTS / DONATIONS:USAID-University of California Davis	Current liabilities
4002	GRANTS / DONATIONS:USAID- Tufts University	Current liabilities
4003	GRANTS / DONATIONS:Bank Interest	Income
4004	GRANTS / DONATIONS:USAID- Transition Award	Current liabilities
4005	GRANTS / DONATIONS:Other Income	Income
5100	SALARY	Expenses
5101	SALARY:Principle Investigator	Expenses
5102	SALARY:Director OHW Academy	Expenses
5103	SALARY:Programme Manager	Expenses
5104	SALARY:Regional Tech Manager	Expenses
5105	SALARY:Regional Finance Manager	Expenses
5106	SALARY:HoD-Finance	Expenses
5107	SALARY:HoD-Monitoring and Evaluation	Expenses
5108	SALARY:Corordinator Technical Programs & research	Expenses
5109	SALARY:Hod-Communication	Expenses
5110	SALARY:HoD-Operations	Expenses
5111	SALARY:HoD-Grants and resource mobilization	Expenses
5112	SALARY:HoD-IT	Expenses
5113	SALARY:Regional Lead- Africa STOP Spillover	Expenses
5114	SALARY:Snr Regional Admin	Expenses
5115	SALARY:Regional Admin	Expenses
5116	SALARY:Accountant	Expenses
5117	SALARY:Regional Finance-Africa STOP Spillover	Expenses
5118	SALARY:Driver	Expenses
5119	SALARY:Front Desk	Expenses

5120	SALARY:Janitor	Expenses
5121	SALARY:M&E Officer	Expenses
5122	SALARY:Comm & Knowledge MGT STOP Spillover	Expenses
5123	SALARY:Country Team Lead - Uganda STOP Spillover	Expenses
5124	SALARY:Country Administrator - Uganda STOP Spillover	Expenses
5125	SALARY:WLE Hub Lead - Uganda	Expenses
5126	SALARY:SMM Hub Lead - Uganda	Expenses
5127	SALARY:FWA Hub Lead - Uganda	Expenses
5128	SALARY:RAC Hub Lead - Uganda	Expenses
5129	SALARY:Country Team Lead - Liberia STOP Spillover	Expenses
5130	SALARY:Country Administrator - Liberia STOP Spillover	Expenses
5131	SALARY:FWA Hub Lead - Liberia	Expenses
5132	SALARY:RAC Hub Lead - Liberia	Expenses
5133	SALARY:WLE Hub Lead - Liberia	Expenses
5134	SALARY:SMM Hub Lead - Liberia	Expenses
5135	SALARY:Country Team Lead - CDI STOP Spillover	Expenses
5136	SALARY:Country Administrator - CDI STOP Spillover	Expenses
5137	SALARY:RAC Hub Lead - CDI	Expenses
5138	SALARY:WLE Hub Lead - CDI	Expenses
5139	SALARY:FWA Hub Lead - CDI	Expenses
5140	SALARY:SMM Hub Lead - CDI	Expenses
5141	SALARY:Janitor -TBN	Expenses
5142	SALARY:Program Officers (4 in number)	Expenses
5143	SALARY>Data Scientist	Expenses
5144	SALARY:Coordinator Technical Programs OHWA & training	Expenses
5145	SALARY:Livestock & Participatory Surveillance specialist	Expenses
5146	SALARY:Country Manager - Cameroon	Expenses
5147	SALARY:Country Manager - CDI	Expenses
5148	SALARY:Country Manager -DRC	Expenses
5149	SALARY:Country Manager - Ethiopia	Expenses
5150	SALARY:Country Manager - Kenya	Expenses
5151	SALARY:Country Manager -Rwanda	Expenses
5152	SALARY:Country Manager -Senegal	Expenses
5153	SALARY:Country Manager - Tanzania	Expenses
5154	SALARY:Country Manager - Uganda	Expenses
5155	SALARY:Country Administrator - Cameroon	Expenses
5156	SALARY:Country Administrator - CDI	Expenses
5157	SALARY:Country Administrator - DRC KIN	Expenses
5158	SALARY:Country Administrator - DRC LUB	Expenses
5159	SALARY:Country Administrator - Ethiopia	Expenses
5160	SALARY:Country Administrator - Kenya	Expenses
5161	SALARY:Country Administrator - Rwanda	Expenses
5162	SALARY:Country Administrator - Senegal	Expenses
5163	SALARY:Country Administrator - Tanzania (Abdallah)	Expenses
5164	SALARY:Country Administrator - Tanzania (Kajobile)	Expenses

5165	SALARY:Country Administrator - Uganda Next Gen	Expenses
5166	SALARY:Technical Manager	Expenses
5200	FRINGE BENEFITS	Expenses
5201	FRINGE BENEFITS:10% NSSF	Expenses
5202	FRINGE BENEFITS:Medical Insurance	Expenses
5203	FRINGE BENEFITS:Workman's Compensation	Expenses
5300	TRAVEL & TRANSPORTATION	Expenses
5301	TRAVEL & TRANSPORTATION:Airfare	Expenses
5302	TRAVEL & TRANSPORTATION:Accomodation	Expenses
5303	TRAVEL & TRANSPORTATION:Perdiem	Expenses
5304	TRAVEL & TRANSPORTATION:Visa Costs	Expenses
5305	TRAVEL & TRANSPORTATION:PCR	Expenses
5306	TRAVEL & TRANSPORTATION:Ground Transport	Expenses
5307	TRAVEL & TRANSPORTATION:Go-Pass Tax	Expenses
5308	TRAVEL & TRANSPORTATION:Vehicle costs	Expenses
5309	TRAVEL & TRANSPORTATION:Motor Vehicle Fuel	Expenses
5310	TRAVEL & TRANSPORTATION:Generator Fuel	Expenses
5400	SUPPLIES & SERVICES	Expenses
5401	SUPPLIES & SERVICES:Office Supplies	Expenses
5402	SUPPLIES & SERVICES:Communication	Expenses
5403	SUPPLIES & SERVICES:Data	Expenses
5404	SUPPLIES & SERVICES:Rent	Expenses
5406	SUPPLIES & SERVICES:Security	Expenses
5407	SUPPLIES & SERVICES:Utilities	Expenses
5408	SUPPLIES & SERVICES:Internet services	Expenses
5409	SUPPLIES & SERVICES:Bank charges	Expenses
5412	SUPPLIES & SERVICES:Software and renewal	Expenses
5413	SUPPLIES & SERVICES:Audit fees	Expenses
5414	SUPPLIES & SERVICES:Legal costs	Expenses
5415	SUPPLIES & SERVICES:Insurance of equipment	Expenses
5416	SUPPLIES & SERVICES:Professional Indemnity	Expenses
5417	SUPPLIES & SERVICES:Products Liability	Expenses
5418	SUPPLIES & SERVICES:Public Liability	Expenses
5419	SUPPLIES & SERVICES:Motor Insurance	Expenses
5420	SUPPLIES & SERVICES:Subscriptions to Professional Bodies	Expenses
5421	SUPPLIES & SERVICES:Research Expenses	Expenses
5422	SUPPLIES & SERVICES:Printing & Publishing	Expenses
5423	SUPPLIES & SERVICES:Postage & Delivery	Expenses
5424	SUPPLIES & SERVICES:Repairs & maintenance	Expenses
5425	SUPPLIES & SERVICES:Translation & Intepretation Costs	Expenses
5426	SUPPLIES & SERVICES:Group Accident Cover	Expenses
5427	SUPPLIES & SERVICES:Technical Fees	Expenses
5428	SUPPLIES & SERVICES:Conference Packages	Expenses
5500	Non-Capital Equipment	Expenses
5600	Participant Support Costs	Expenses

5601	Participant Support Costs:Stipend	Expenses
5602	Participant Support Costs:Transport	Expenses
5603	Participant Support Costs:Overnight allowance	Expenses
5604	Participant Support Costs:Scholarships	Expenses
5605	Participant Support Costs:Accommodation for reasarch participants	Expenses
5800	Indirect Costs (10% MTDC)	Expenses
5900	Un-allowable Expenses	Expenses
5920	Questionable Expenses	Expenses
5970	Depreciation Expense	Expenses
5850	Exchange Gain or Loss	Other Expense
5860	Reconciliation Discrepancies	Other Expense

6.0 ADVANCES AND ACCOUNTABILITY

These are funds advanced to meet anticipated expenditures. These can be paid in cash or through the bank. Advances are recorded as receivables until they are settled, and the expenses posted to their corresponding codes. It is the responsibility of the Regional Manager Finance and Administration and the Head Finance to ensure that all advances are cleared within ten working days after completion of the activity.

6.1 Program Advances

These are advances requested for a particular activity such as but not limited to trainings, meetings, and field activities.

Guidelines and Procedures:

- (i) The officer responsible for the activity shall fill out a Cash Advance Request Form (Appendix 3). Accompanied with this request is a scope of work of the activity and a detailed budget for the activity to be undertaken at least 14 days before the activity date.
 - (ii) These documents are sent to the Regional Manager Finance and Administration, Head Finance, Accountant and copy in Head Operations, for review with the objective of ensuring that the activity is budgeted for and the funds for the activity are available. Following confirmation of availability of funds, the advance request is signed off.
 - (iii) The reviewed documents together with the funds request are sent to the Regional Program Manager for approval and to the CEO for authorization.
 - (iv) The funds will be processed and paid to the requestor/sent to country office bank account
 - (v) Upon completion of the activity, the requester will provide full accountability for the advance within a period of 10 working days, from the date of completion of the activity.
- Any surpluses will be returned to the Head Finance for reconciliation upon which a cash acknowledgement will be signed by both parties and the balance is banked within

2 days after receipt. At country level, Country Administrators will bank all surpluses from activities within a week after completion of the activity. A deposit slip will be sent to the Head Finance with the rest of the accountability. Failure to comply will lead to disciplinary action against the officer. Any over expenditures will be reimbursed within 14 days from the date of advance reconciliation

- No further advance will be extended to a staff that has not fully accounted for the previous advance.
- The Head Finance should review the advance register monthly to follow-up with staff who have either not fully accounted for the advances given to them or reimbursed the over expenditures.
- Any advances that are not accounted for within a four week-period shall be recovered from the responsible employee's salary without further notice.

6.2 Advances to country offices

AFROHUN has operations in more than one country, and for these offices to function effectively they need funds to be advanced to them. The funds are sent from the Secretariat to the respective country offices.

AFROHUN management shall periodically determine an amount to be maintained at the country offices. Without accountabilities for the disbursed funds, no additional funds shall be transferred to the country offices

Guidelines and Procedures:

- (i) The country offices will prepare quarterly forecasts. Included with the forecast should be a summary of activities to be implemented in the respective country and timeline.
- (ii) The country specific forecasts are prepared by the Country Administrators with support from the Country Managers/Country Lead Staff. The forecasts are approved by the Deans at country level and submitted to the Secretariat for review by the Head Finance and approval by the Regional Program Manager.
- (iii) The Country Administrator must submit the activity budgets and forecasts by the 15th day of the last month of the quarter.
- (iv) The Secretariat will review the activity budget and forecast to ensure conformity with regional annual work plan and budget.
- (v) The transfer of funds to country offices will cover a period not exceeding one month depending on availability of funds at the Regional Office. The amount will be based on the country office approved forecast.
- (vi) No further advances shall be extended to any country office prior to full accountability and approval of prior advance taken.

The Head Finance shall maintain an advance register, which will be reviewed monthly and shared with the country offices.

6.3 Staff travel advances

These are advances taken by a person while on official travel. These include per diem,

accommodation, transport, and any other official expenses that may be incurred during the travel.

- (i) The traveler shall fill out an Travel Advance Request Form (See Appendix 4). This form should indicate the destination of the traveler, the number of days they are to be away, the per diem rate used and the accommodation rate per night. There can be a provision for miscellaneous expenses.
- (ii) The cash advance request form is reviewed by the Head Finance to ensure that the trip was budgeted for and the advance requested is within the budget.
- (iii) The cash advance request is approved by the Regional Program Manager, authorized by the designated AFROHUN authority and the funds are paid by the Accountant/designated person to the traveler
- (iv) Upon return from the travel, the traveler will provide full accountability for the advance and a trip report to the Head Finance within a period of 10 working days, from the date of return from the travel.
- (v) The accountability is verified and in case of any surplus, it will be returned to the Accountant, while any over expenditures will be reimbursed subject to approval.
- (vi) No further advance will be extended to a staff who has not fully accounted for the previous advance.
- (vii) Any advances that are not accounted for within a four week-period shall be recovered from the responsible employee's salary without further notice.

6.4 Advance funding requests from Donors

Donors require that payments must be limited to the minimum amount needed for "immediate disbursing needs" and are paid as close as administratively feasible to the actual disbursements being made by the recipient organization. It is the responsibility of AFROHUN to ensure that advances are maintained in a reasonable manner to minimize cashflow distributions and forecasting will have a rolling monthly forecast that will be projected 3 -months forward.

The following procedures shall be followed by AFROHUN in managing advances from donors: -

The Head of Finance or her designate will have the responsibility for the cash management of AFROHUN as defined under this policy.

- (i) On a quarterly basis all countries will submit forecast form for next quarter to Secretariat for all the planned activities by 5th working day of the last month in the current quarter to the Head Finance using Forecast form (Appendix 5).
- (ii) At the secretariat the accountant will estimate salary, fringe, travel, supplies and other direct costs, including local subcontract and sub awardee's if any.
- (iii) The accountant will then work with the technical team to determine what activities will take place for inclusion in the forecast for technical activities before submitting the forecast form to the Head finance.
- (iv) The head Finance will then review and check all the projections (country plus Secretariat) against the approved budget to confirm if all activities included are approved.
- (v) If activities included are not in the approved budget, then the head finance will refer them back to the respective country.

- (vi) If the forecasted activities are in the approved budget, the head finance will submit the forecast to the regional manager finance and administration or his/her designate for approval and consolidation for cash planning using consolidated forecast form.
- (vii) The total forecast will then be adjusted to exclude current assets and current liabilities to ascertain the actual cash needed. AFROHUN undertakes that all outstanding receivables and payables will be cleared within the following month.
- (viii) Once the projected cash forecast has been obtained and approved, the regional manager finance and administration or his/her designate will generate an invoice from QuickBooks ensuring that the correct class/ donor code has been selected.
- (ix) The invoice generated will automatically debit 2352 donor income receivable and credit 4000 grant/donations.
- (x) When funds have been credited to AFROHUN bank account, a journal entry is passed by the Senior Accountant or his/her designate by debiting 1000 bank and crediting 2352 donor income receivable.

The frequency of submitting the requests is based on donor requirements and may vary from donor to donor.

Advance funding request process, approval, and documentation		
At country level	At secretariat	With the donor
<ol style="list-style-type: none"> 1. Country Administrator prepares a 3 month's forecast using a forecast form by 1st day of last month of the quarter. 2. Country Administrator adjusts the forecasted amounts with current assets and current liabilities. (add payables and subtract off cash at bank) 3. Forecast submitted to Country Manager for review and approval. 4. Forecast submitted to dean for approval 5. Country administrators send a copy to Secretary by 5th of the last month in the quarter. 	<ol style="list-style-type: none"> 1. Accountant prepares a 3 month's forecast for administration costs plus technical costs by the 1st day of the last month of the quarter. 2. Accountant adjusts the forecasted amounts with current assets and current liabilities (add payables and subtract off cash at bank) and submit to head finance. 3. Head finance review and check all the projections (country plus Secretariat) against the approved budget to confirm if all activities included are approved. 	<ol style="list-style-type: none"> 1. Regional Manager Finance and Administration reviews and approves the consolidated forecast. 2. Regional Manager Finance and Administration prepares an invoice with the projected amount and submits it to the donor. 3. Upon receipt of requested funds from the donors, the Regional Manager Finance and Administration / Head Finance will send an email to acknowledge receipt of funds

	<p>4. If activities forecasted are not approved, she returns it back to the respective owner.</p> <p>5. If they are all approved, Head Finance submit a consolidated forecast to Regional Manager Finance and Administration by 7th of the last month of quarter.</p>	<p>to the donor once funds have been credited to AFROHUN account.</p> <p>4. Once funds are confirmed in AFROHUN bank account the Senior Accountant raises a journal entry and debit 4000 bank and credit donor income receivable.</p>
Form used: Forecast form		

6.5 Interest Earned on Advance Payments

AFROHUN maintains interest bearing accounts for all funds received in advance from donors. On a monthly basis when the interest is received on the bank account AFROHUN recognizes the interest as income in the books of account. The following entries are made.

Dr. Bank

Cr. Interest earned.

In case of additional donor requirements, this section shall follow the donor policy in fulfillment of the signed agreement.

6.6 Re-imburement from the donors.

Where a grant is awarded to AFROHUN on a cost re-imburement basis, AFROHUN will follow its policies to ensure that transactions conform to the standard procedures described below for cost reimbursement.

1. AFROHUN will commence implementation of activities once the agreement with the donor has been approved.
2. Each project will have a separate code in the accounting system (QuickBooks) for ease of traceability and allocability of costs.
3. At the end of the month, quarter or agreed timeline based on the signed agreement, the expenses will be accumulated and analysed against the budget by the head finance.
4. The Head Finance will then submit an expense summary report to the regional manager finance and administration or his/her designate for review and approval.

5. The Regional Manager Finance and Administration will then prepare an invoice based on the approved expenses at the end of the period and submit it electronically to the donor.
6. The invoice generated will automatically debit 2352 donor income receivable and credit 4000 grant/donations.
7. When funds have been credited to AFROHUN bank account, a journal entry is passed by the senior accountant or his/her designate by debiting 1000 bank and crediting 2353 donor income receivable.

Head Finance will send an email to acknowledge receipt of funds once confirmed on AFROHUN bank account.

7.0 BANKING OPERATIONS

7.1 Bank Accounts

Bank accounts shall be opened for purposes of doing business and reconciliations will be completed at the end of each month to reconcile balances of Cash in Bank recorded in the General Ledger to the corresponding bank statement(s); and journal entries should be prepared to record bank charges and other reconciling items.

- a) The Board will approve the opening and operation of AFROHUN bank accounts.
- b) Opening and closing of bank accounts shall be approved by the Board of Directors.
- c) AFROHUN shall only open bank accounts in banks that meet the following criteria:
 - (i) Have a legal presence in the country of jurisdiction
 - (ii) Provide cheques or current accounts
 - (iii) Provide timely monthly statements
 - (iv) Be affiliated to a stable, multinational financial institution
 - (v) Have the best credit rating possible
 - (vi) Give immediate credit for U.S dollar cheques drawn
 - (vii) Offer attractive banking services for AFROHUN staff and beneficiaries.
 - (viii) Provide Interest bearing account
 - (ix) The costs of operating the bank accounts are not prohibitive
- d) Each country office will open at least one bank account that will hold only funds that are for AFROHUN activities. In exceptional cases the Board will decide and approve for funds to be held in non-separate accounts.
- e) Agents to AFROHUN operated bank accounts will be determined at both Secretariat and Country level and approved by AFROHUN management. These will be responsible for withdrawing, depositing, dealing directly with the bank on behalf of AFROHUN and collecting bank statements from the bank.
- f) The number of bank accounts operated by AFROHUN offices will be in accordance with the contract agreements with donors and operational requirements as shall be determined from time to time
- g) At the end of each month, the Head Finance -at the secretariat and the Country Administrators at the country offices will be responsible for preparing a bank reconciliation statement. This reconciles the cash book to the bank statement. The bank reconciliation is to be reviewed and approved by the Country Managers/Country Lead Staff at the country office level, and the Regional Manager Finance and Administration at the Secretariat.
- h) The Head Finance, Accountant and the Country Administrators are responsible for the

cheque books.

- i) All cheque leaves must be accounted for, the cancelled cheque leaves should be kept in a safe place for accountability purposes and to avoid fraud.

7.2 Signatories to Bank Accounts

At least two signatures shall be required to honor Cheque payments - One primary (Mandatory) and another secondary Signatories to the bank accounts shall be approved by the Board of Directors

Under no circumstance may a cheque be signed before full details of payee and amount payable have been entered.

7.3 Lost/ misplaced/ stale cheques.

Stale cheques are those cheques that have not been cleared by the bank and have remained outstanding for a period exceeding six months.

- (i) Stale cheques will be reversed in the cash book. The Payee is then notified in writing and requested to return the expired cheque.
- (ii) In all cases where a cheque is either lost, misplaced or stale, the bank should be immediately notified in writing and after a written communication from the bank, the finance department will then issue a new cheque to replace the cancelled one.
- (iii) In case the supplier has lost or misplaced a cheque. They should communicate to the Regional Program Manager in writing. The bank is then notified and upon getting confirmation from the bank that the cheque in question has not been presented, a new cheque is issued to replace the lost or misplaced cheque.

8.0 REVENUE AND RECEIPTS

The objective of the policy on revenue and receipts is to ensure that all donor funds, donations in kind, funds generated from program activities and other income are recorded accurately in AFROHUN's records; and to ensure adequate segregation of restricted revenues and accurate matching of restricted revenues to related disbursements.

Having a complete, accurate and reliable register of all revenues and assets in kind always will safe guard the assets from loss due to fraud and/or error. Keeping proper track of all revenue streams will ensure that sponsor restrictions are fulfilled and aid in cash flow and budget management.

- (i) All donations of cash or kind, and earned revenues, must be recorded in the G/L in a timely manner and in accordance with acceptable / recognized International Financial Accounting Standards.
- (ii) Restricted revenues must be recorded in separate accounts to ensure compliance with donor agreements; allow complete and accurate matching of related disbursements; and allow accurate reporting of the receipt and disposition of restricted revenues.

8.1 Terms and Definitions:

- (i) Unrestricted revenue grants that have been designated, by the sponsor, for the general support of AFROHUN's mission; revenues earned from sale of unrestricted goods and provision of general program services (for example, tuition earned from training); Such revenues are under the discretion of AFROHUN management and Board of directors to utilize and achieve the goals and objectives of AFROHUN.
- (ii) Restricted revenues arise from specific agreements to provide a defined service or achieve a defined outcome in line with the grant agreement. Restricted revenues are generally governed by an agreement with conditions related to the use of funds and provision of services.
- (iii) Receipts shall include all cash, cheques and fund transfers received by AFROHUN and Income shall include cash and cheques from the following:
 - a) Grants from donors
 - b) Contributions from other organizations
 - c) Local grant funding
 - d) Locally and internally mobilized funds
 - e) Income from fundraising
 - f) Sale of AFROHUN property

8.2 Guidelines, Procedures and Accountabilities:

- (i) Control should be established on overall revenue and donations in kind received in compliance with Generally Accepted Accounting Principles governing donated assets or other revenue from activities. Revenue should be accurately recorded in AFROHUN's records.
- (ii) Revenue should be reported in the financial statements in compliance with standards concerning recognition of contributions and other revenue according to donor intent.
- (iii) Separate fund or G/L accounts should be maintained for each donor to ensure segregation from unrestricted and other donor funds.
- (iv) Donations received in kind must be entered at a nominal value or if verifiable, at current market prices
- (v) An official receipt is a document issued by AFROHUN to acknowledge that AFROHUN office received cash, bank transfer funds or cheque payment
- (vi) When cash/cheque is received, the accounting department needs to:
 - Verify that cash/cheque receipt is authentic and for a valid transaction and the amount received agrees with the available information
 - Examine the accuracy, watermarks and other security feature, store in a lockable box until deposited in the bank
- (vii) The accounting department will use an email acknowledgment or a quick book receipt to confirm funds deposited on the account.
- (viii) Income shall be recognized as and when received.

8.3 Cash refunds

1. Funds that are received from cash refunds in respect of unspent staff advances shall be received by the Accountant as part of submitted accountabilities banked intact and promptly by the Accountant (not later than the following working day in the relevant bank accounts).
2. All the funds collected shall be kept under lock in the designated Safes that are provided by the Organization.
3. A serially numbered receipt shall be used to acknowledge cash refunds.

NB: All staff shall ensure that they obtain a receipt for any money paid or refunded to the respective Head finance.

4. The Head Finance review and approve the receipts and cash reports for completeness and accuracy and sign these as evidence of the review.

8.4 Key Control Processes

- 1 All withdrawal applications/request for funds shall be submitted promptly and acknowledgement of receipts done once funds have been credited to the bank account. An official receipt shall be issued for cash refunds by staff.
2. Preparation and review and approval of bank reconciliations for all bank accounts shall be done monthly by the Senior Accountant / Head of finance/Regional Manager finance and Administration.

3. All cash refunds shall be banked by the accountant promptly (the following working day).

8.5 Revenue recognition:

- (i) Unrestricted revenue should be recognized when received or promised without conditions.
- (ii) Gifts, grants of cash and other assets should be reported as temporarily restricted support if such gifts are received with sponsor stipulations that limit the use of the donation. when a sponsor restriction expires, by passage of a stipulated time or accomplishment of a stipulated purpose, temporarily restricted assets are re-classified to unrestricted assets.
- (iii) Gifts of cash or other assets should be reported as permanently restricted support if sponsor-imposed stipulations do not expire by the passage of time, nor can be released by the achievement of a particular objective.
- (iv) Revenue from the sale of educational services and material should be recognized as unrestricted income.
- (v) Details of all funds received should be analyzed at the end of each month to ensure accurate recording of receipts by fund, purpose, and sponsor.
- (vi) The bank reconciliation prepared at the end of each month will ensure that all funds received by direct deposit are included on the monthly financial statements.

8.6 Investment income:

- (i) Income from investments should be recognized as unrestricted income if the income is derived from unrestricted funds.
- (ii) Income derived from funds that are temporarily or permanently restricted should be recorded as restricted income assigned to the restricted fund balance.

9.0 PAYROLL, FEES, AND BENEFITS

This is to establish controls and procedures to ensure timely, accurate and complete preparation of the payroll on a regular basis, with due consideration of compliance with pertinent legislature and current best practices, hence, to ensure that:

- (i) Salaries and payroll deductions are properly and accurately computed.
- (ii) Compliance with pertinent legislation and current best practices.
- (iii) Only genuine employees of the organization are paid.
- (iv) Timely payment of employee benefits; and
- (v) The payroll is approved and authorized.

9.1 Guidelines, Procedures and Accountabilities: The Head Finance prepares the payroll which is reviewed and approved by Regional Manager Finance and Administration who should sign off as evidence of review . The Head Finance or designated personnel must prepare reconciliation between the payroll summary details and the general ledger balance at the cut-off date. .

- (i) The designated Human Resources office is responsible for maintaining personnel files for employees and handles all issues in respect of employees and their welfare.
- (ii) All employees of AFROHUN, full time or part time, will be required to fill out a timesheet for the hours worked. The timesheet is to be signed by the employee

and approved by the supervisor. These timesheets are to be submitted to the Senior Regional Administrator.

- (iii) The Human Resources office should provide documentation to the Finance office on a timely basis (at the end of the month) in support of new staff, terminations and resignations, promotions, salary reviews, allowances, staff deductions such as loans, timesheets, and over-time summaries to ensure payroll reconciliation is done.
- (iv) The changes above should immediately be input into the payroll system by the Head Finance or designated personnel and entries reviewed by the Regional Manager Finance and Administration to ensure that all changes have been made correctly in the system.
- (v) The Head Finance shall print off the payroll and checks made to ascertain that.
 - (a) The Statutory provisions have been complied with in preparing the payroll.
 - (b) Payroll deductions, net pay, etc. are properly computed.
 - (c) Totals add up properly.
 - (d) Deductions for outstanding advances have been made on the payroll, after approval by the designated personnel.
- (vi) Payment vouchers and funds transfer schedules are then prepared.
- (vii) The payroll should be authorized and released by the mandated officer at the end of the month upon receipt of all completed staff timesheets. The designated personnel should send out pay slips to all employees after payment of salaries has been made. The pay slip should detail the following:
 - a) The basic salary, other employee benefits for the month and gross pay.
 - b) Statutory deductions made
 - c) Non-statutory deductions like staff loan recoveries.
 - d) The net pay.
- (viii) Any complaints by the employees regarding the pay slip information should be resolved immediately.
- (ix) If in agreement, staff are required to sign and send back a copy to Head Finance.
- (x) The Pay As You Earn tax and Social Security contribution cheques shall be paid to relevant authorities in accordance with applicable laws

10.0 FINANCIAL REPORTING

This is to provide AFROHUN management with timely and informative financial reports that support and contribute to sound program management and informed decision-making and to provide owners, regulators and key stakeholders with timely, accurate and consistent interim reports and audited financial statements. The Regional Manager Finance and Administration will ensure that required financial statements are prepared on a regular and timely manner to provide consistent, reliable, and informative reports to the respective users. The Regional Manager Finance and Administration shall also maintain the official financial statement file for monthly, quarterly, and annual statements.

The Regional Manager Finance and Administration or a person acting in that capacity shall prepare a consolidated monthly budget performance report for Management. This report shall

show comparison between actual income and expenditure and cash flows against the budget. The variance in value and percentage shall be shown together with detailed notes explaining the cause of the variance. In addition, the corrective action to be taken shall be suggested and communicated.

The Regional Program Manager with the support of the Regional Manager Finance and Administration shall prepare a quarterly budgetary performance report for submission to the Board of Directors. The report shall contain similar information as the subsequent monthly reports.

10.1 Reporting and Related Formats

This applies to financial information in any report, regardless of the report's primary topic and whether produced for internal management or for external dissemination. Financial information will be concise, timely and informative with full disclosure of events or circumstances which might impact on a user's interpretation of the information. AFROHUN Management and the Regional Manager Finance and Administration are responsible for ensuring that all information reported meets the International Financial Reporting Standards (IFRS)

10.2 Internal Management Reports

- (i) Internal management reports shall be produced by the Finance Department. An expenditure report compared to a budget report shall be produced monthly. For each budget line item, the following shall be included:
 - a) Budget for the year
 - b) Current month's expenditure
 - c) Cumulative expenditure to date
 - d) Budget balance remaining on the date of the report
 - e) Percent variance
 - f) Reason for the variance
- (ii) The report shall be compiled in a variety of ways, such as the following:
 - a) Consolidated report for entire operation of AFROHUN
 - b) A report for each project
 - c) A report for each country office
- (iii) The AFROHUN Chair and the Regional Program Manager shall receive a copy of all the reports. Each department head shall receive a copy of the department reports. The Deans, Country Managers and the Country Administrator shall receive the reports for the relevant country office. Reports will be produced on a timely basis.

10.3 Reports from Country Offices to the Regional Office

- (i) All country offices must prepare and submit to the regional office financial reports on monthly activities for review. The reports shall be submitted by the 7th day of the preceding month. The following reports shall be submitted:
 - a) Updated cash book for all country activities
 - b) Payment vouchers with complete supporting documents.
 - c) Bank reconciliation (Appendix 6) statements for all bank accounts both in USD and local currency where applicable

- d) Bank statements for all bank accounts
 - e) Summary of expenses for the period being reported on
- (iii) The Regional Manager Finance and Administration shall review and approve all country office reports before they are consolidated. Feedback on the reports will be given to the countries within 7 working days of receiving the reports.

10.4 Accounting Reports

- (i) The Regional office with assistance from the Finance/ Accounting department shall produce the following reports in addition to the ones detailed above monthly by the 25th day of the month after the month of the report. The following reports shall be produced
 - a) Detailed Trial Balance sheet (Shall be consistent with IFRS)
 - b) Cashbook Summary Staff advance Report Income and Expenditure Report (Shall be consistent with IFRS)
 - c) Bank Reconciliation statements for all bank accounts VAT report (Appendix7)

10.5 External Reports to Donors

- (i) Reports on AFROHUN activities shall be prepared and submitted to the donors whenever required as will be stipulated in the grant agreements. Mandatory Expenditure Reports shall be submitted to the donors using the acceptable donor template shared.
- (ii) Submission of reports to Donors shall be coordinated by the Regional Program Manager and reviewed by the designated AFROHUN
- (iii) .
The CEO/Project PI will sign off on the donor report.

10.6 Foreign Exchange Management

- a) AFROHUN's functional currency (the currency of the primary economic environment in which it operates) shall be the United States Dollar. Normally, it will be the currency of the economic environment in which cash is generated and expended by AFROHUN. Where the funder operates in a different currency from the AFROHUN's primary currency, the funder's currency will be used.
- b) AFROHUN management will endeavor to minimize losses arising from transaction and economic exposure due to foreign exchange fluctuations.
- c) Each time any AFROHUN office has a transaction in another currency, the Head Finance at secretariat and country administrators at country offices (where applicable) must convert the United States Dollar using the foreign currency exchange rate obtained from the banks in which AFROHUN operates bank accounts.
- d) In case of advance paid in dollars but spent in other currencies, the Oanda Currency Converter or a Forex Bureau shall be used
- e) When accounting for foreign currency exchanges, the accounting must first record the initial value in both currencies, and this shall be fully disclosed and kept on file

- f) The accounting department must report gains or losses on the transaction at both the start and end of an accounting period and when AFROHUN finishes the transaction.
- g) Where donor agreements have provisions on foreign exchange, these shall be adhered to.

11.0 FIXED ASSETS

11.1 Terms and Definitions:

- (i) Fixed assets are long term tangible assets which cannot be easily converted into cash and will not be used up, consumed, or sold in the current accounting year. AFROHUN defines fixed assets as assets with an enduring life span (more than one year) that cost more than or the equivalent of \$500. However, items may be capitalized which cost less than (the equivalent of) \$500 yet have an enduring lifespan. The term ‘new fixed assets’ means assets that are new to AFROHUN and includes used assets.
- (ii) Fixed assets include buildings; plant and equipment; vehicles; laboratory and medical equipment; and computer and communications equipment; furniture and other qualifying equipment.

11.2 Policy Objectives:

- (i) To ensure consistent and appropriate approvals for the procurement of fixed assets
- (ii) To ensure appropriate custody and control of fixed assets
- (iii) To provide for timely and transparent disposal of unusable or obsolete fixed assets
- (iv) Depreciation will be charged against fixed assets at the end of each fiscal year

Appropriate levels of custody and control will minimize loss of assets through theft or negligence and timely disposal and donation of obsolete, unusable, and surplus assets reduces the risk of loss, damage, and fire.

11.3 Policy Statements:

- (i) Funding for the procurement of new fixed assets should be approved in an annual capital budget prepared in conjunction with the annual operating budget. It is recognized that situations will arise where a new fixed asset may be needed that was not included in the annual capital budget. The actual procurement of a new fixed asset will still be subject to the policies included in the Procurement Policy (Sec 4 of the Operations Manual) and evaluation of current needs.
- (ii) Complete information associated with new fixed assets should be entered into the Fixed Assets register (sub-ledger) of the accounting software in the month the asset is procured. All new assets must be engraved with a unique AFROHUN asset identity number. (Engraving may be batched to reduce costs but assets should be engraved within three months of acquisition.) Each fixed asset should be assigned to a designated custodian.
- (iii) Obsolete and surplus fixed assets should be disposed of in a timely manner. Disposals, loss, and donation of assets should be entered in the Fixed Assets sub-ledger as they occur or are recognized. The Board Audit Committee should receive an annual summary of disposals; including items disposed of, original

- cost, net book value at disposal and proceeds from disposal.
- (iv) A physical count of fixed assets will be conducted annually, and the Fixed Assets sub-ledger should be adjusted to reflect the actual stock of fixed assets.
- (v) Depreciation will be charged on a straight-line basis, at approved rates for each asset class, at the end of each fiscal year for assets procured by AFROHUN.
- (vi) Where assets are bought using donor funds, these will be expensed at initial acquisition costs and shall be reported as expenditure in the income and expenditure statement in the year they are acquired.
- (vii) Insurance shall be taken out for all Fixed Assets above the value of \$5,000; except for assets acquired on project funds where the project budgets provided may not allow, in this case AFROHUN will insure the assets.

Key Responsibilities:

Key Document / Process	Responsible person
Capital Expenditure Budget	Regional Manager - Finance and Administration
Fixed Assets sub-ledger	Head Finance
Fixed asset register	Regional Administrator
Physical verification reports	Head Operations and Senior Regional Administrator

11.4 Guidelines, Procedures and Accountabilities:

- (i) To ensure consistent and appropriate approvals for the procurement of fixed assets
- (ii) To ensure appropriate custody and control of fixed assets
- (iii) The Regional Manager Finance and Administration shall prepare a Capital Expenditure Budget prior to June of each year, for approval with the Annual Operating Budget. An approved Capital Expenditure Budget represents approval for funding of the proposed items but does not replace the normal procurement process. Approved capital items must still be procured subject to procedures provided in the Procurement policies and procedures.
- (iv) Situations will arise where a fixed asset is required that was not included in the annual Capital Expenditure Budget. The Regional Manager Finance and Administration should ensure that funds are available to purchase the asset and seek an appropriate level of approval, depending on the estimated cost of the new asset.
- (v) New fixed assets must be recorded in the appropriate asset class of the Fixed Assets sub-ledger, in the month of acquisition. Information recorded should include item description, purchase price, date of purchase, model and / or serial number, and the assigned AFROHUN identity number.
- (vi) Asset custodians are accountable for all the assets under their custody. They are therefore responsible for ensuring that appropriate location and movement logs and records are maintained.
- (vii) Fixed assets acquired by donation will be recorded at fair market value. An offsetting entry will be recorded in Donated Assets Revenue. Custody of donated assets is the same as procured assets.
- (viii) Fixed assets acquired with project funds are normally charged to the project at the time of purchase. An informal log of project assets should be maintained by the Head Finance and the assets should be entered in the Fixed Assets sub-ledger, at nominal value, at the completion of the project or when vesting conditions have been satisfied. The Project Leader or Principal Investigator will have custody of their respective project assets.
- (ix) All fixed assets must be engraved with a unique AFROHUN identity number. Engraving can be scheduled quarterly, for all assets acquired during the previous

- quarter, to reduce cost and improve efficiency.
- (x) Obsolete and unusable assets should be disposed of at least annually, following procedures included in the disposal of surplus and obsolete assets section below. Surplus items should be donated to worthy agencies on a routine basis. The Regional Manager Finance and Administration should remove sold and donated items from the Fixed Assets sub-ledger in the month of disposal.
 - (xi) A physical count of all fixed assets must be conducted annually. The physical counts will be conducted by three person teams including the Senior Regional Senior Administrator/Head Operations, Regional Manager Finance and Admin/Head Finance and the asset custodian (Regional administrator). The Head Finance should adjust the Fixed Assets sub-ledger to reflect actual counts. A summary of variances between recorded and actual assets should be provided to AFROHUN Management for further investigation.
 - (xii) The straight-line depreciation rates used for each asset class are as follows:
 - Buildings - 4%
 - Plant and equipment - 25%
 - Vehicles – 33.5%
 - Medical and laboratory equipment - 25%
 - Office equipment (conference equipment, servers, network equipment, printers) - 25%
 - Furniture – 20%
 - Communications and computer equipment (laptops, cameras) - 50%
 - (xiii) Depreciation will be calculated and charged at the end of each calendar year.
 - (xiv) Subsequent expenses for a qualifying fixed asset already booked must be capitalized if they meet the accounting criteria for a fixed asset, otherwise current maintenance and repair expenses must be booked as charges.

11.5 Disposal of Surplus and Obsolete Assets

Objective: To ensure that surplus and obsolete assets are disposed of in a manner that is transparent and consistent with AFROHUN’s established guidelines and priorities.

11.6 Definitions:

AFROHUN member Institutions – These are the member institutions of AFROHUN.

AFROHUN staff – These are individuals employed by AFROHUN.

Key partners – These are organizations with whom AFROHUN has an institutional relationship.

Surplus and obsolete assets –assets that can no longer economically fulfill their expected purpose and / or are deemed to have exceeded their useful life for AFROHUN requirements. The assets may still be usable in other situations that have lower performance requirements.

11.7 Procedure:

- 1) Disposal of surplus and obsolete items will generally be conducted once each year, prior to the fiscal year end, to ensure efficiency of scale. Items for disposal and instructions for bidding should be advertised in at least two newspapers, if the expected value of disposals is more than \$5,000. If the expected value of disposals is less than \$5,000 the items can be advertised internally by posted notices.
- 2) Sales of surplus and obsolete items should be properly documented for transfer of

ownership and receipt of funds. Any items that are not sold by the bidding process can be offered to key partners as donations. The partners must receive the goods on an 'as is' basis, which must be documented in writing.

- 3) Items that are not sold or accepted by key partners should be photographed, recorded, and safely disposed of at a disposal facility.
- 4) All documents relating to transfers of ownership or disposal of scrap must be forwarded by the Head Operations/Senior Regional Administrator to the Head Finance, for entry into the Fixed asset sub – ledger and the Regional administrator to update the Fixed asset register and archiving for audit purposes.

12.0 TRAVEL AUTHORIZATION, ALLOWANCES AND SUBSISTENCE (see chapter 5 of the Operations Manual)

All travels to be made must be planned and approved irrespective of the funding source. Any travel that was not budgeted for will be approved by the AFROHUN CEO. Travels for Country Managers shall be approved by the Regional Program Manager and the AFROHUN CEO. All other travels shall be channeled through the immediate supervisor. Travel approval shall be in writing. The Travel Authorization Form (Appendix 8) shall be completed and submitted to authorizing Staff at least 5 working days for local travels and 4 weeks for international travel. After the person who travelled returns, a comprehensive trip report indicating the actual output, challenges and areas of improvement shall be compiled and submitted along with the accountability within 10 working days from the date of their return to their immediate supervisor and Head Finance.

- (i) AFROHUN shall ensure fair and equitable treatment of all employees on authorized travel. These will include assignments to attend meetings, conferences, and training programs, both locally and internationally.
- (ii) Determined Per diem rates will be considered for local, regional, and international travels. Per diems shall cater for a person's meals and incidentals.
- (iii) Accommodation for travelers will be paid by AFROHUN and accountability for this expense will be presented upon return.
- (iv) If the travel is not made, the employee will return the funds to the Finance department and receipt will be issued.
- (v) The per diem rates used shall be determined by the funding agency for the respective project. Transit allowance will be paid to AFROHUN staff in accordance with approved rates. Out of pocket allowance will be paid to AFROHUN staff whose accommodation and meals are already catered for by the hosts. This shall be 25% of the approved per diem rate.

For students involved in activities such as field attachments, AFROHUN will provide accommodation to all students involved in the field attachments. In addition, a stipend of 25% of the applicable rate per diem shall be paid per day.

- (vi) Staff and participants in AFROHUN organized activities will be refunded their transportation costs to where the event is being held, to meetings, conferences, workshops, and trainings. If public transport, which is generally preferable, is used, the cost should be reimbursed against the actual cost of bus fare by the usually traveled route. Bus tickets and/or receipts are required. If a receipt cannot be presented for places where the public transport does not issue receipts, reimbursement shall be to a maximum of \$30. If physical transport is provided by AFROHUN no transport refund shall be made to the participants.

- (vii) The following personal expenses are not reimbursable:
 - Alcoholic beverages
 - Traffic fine
 - Parking fees
 - Barber, beautician, or shoeshine
 - Credit card fees or late payment charges
 - Dues for membership in a Club or other social organization
 - Customs duty on personal purchases
 - Newspapers Magazines, books, or gifts
 - Theft, loss, or damage of luggage and/or personal effects
 - Toiletries
 - Pet sitting or kennel fee
 - Health spa and trainer fees
- (viii) Travel costs are confined to the expenses of a staff member only. No expenses attributable to a spouse, domestic partner, or other family member or guest will be reimbursed.
- (ix) Travelers must submit a completed 'Advance reconciliation' form within 10 working days from the date of their return. The original receipts are required for reimbursement of allowable travel and other reimbursable expenses.
- (x) Exceptions to the normal standard of lodging or travel must have prior approval of the Regional Program Manager.

12.1 Reimbursable Expenses:

Travelers will be advanced funds for lodging, transportation, and work-related expenses. Expenses for the advanced funds shall be supported by valid, original receipts with the following specific conditions:

- (i) Excess baggage charges are permitted only if the staff member is required to carry excess materials, or if the trip is of an unusual duration.
- (ii) Visa fees, including passport pictures, medical expenses are reimbursable when incurred in connection with travel on AFROHUN business.
- (iii) The cost of lodging (room and applicable taxes) incurred on authorized trips is reimbursable up to a maximum of \$300 per night subject to donor conditions and terms. Charges must be itemized in a hotel statement and receipts. Receipts alone are not acceptable.
- (iv) Telephone calls made while traveling on AFROHUN business should be limited to business purposes.
- (v) Registration fees and cost of conference materials for seminars, symposia, and conferences.

12.2 Allowable Per Diem Claims:

- (i) The traveler may only claim for meals that are not otherwise provided. For the sake of clarity, travelers may not claim for meals provided by the event sponsor or for other hosted meals. These will be deducted from per diem payments made as per the schedule provided. This is applicable to specific projects.
- (ii) The incidental allowance is charged for each night in commercial accommodation and provides for tips, personal telephone calls, personal laundry, and similar expenses of a personal nature.

13.0 MAINTAINING FINANCIAL TRANSACTION RECORDS AND DATA SECURITY

Appropriate records are essential to the maintenance of sound internal control. They facilitate the review of transactions and work of internal, external auditors and other stakeholders.

- I. AFROHUN will maintain documents in both hard and soft copies. Original documents from country offices will be maintained in the AFROHUN designated office. Copies of these documents will be sent to the Secretariat for accountability purposes.
- II. The Secretariat will maintain copies of all documents generated from the country offices and original documents generated from the Secretariat.
- III. Filing of documents will be based on voucher numbers
- IV. AFROHUN will ensure regular backup of all financial information.

13.1 Records retention and document control

Terms and Definitions:

Financial information includes among others electronic data files; original source documentation from banks, employees, vendors, clients, and other AFROHUN divisions; financial statements that are distributed to users; and reports from external agencies.

Policy Objectives:

- (i) To control access to sensitive financial information; for the purpose of preventing destruction, alteration, or misuse of the information.
- (ii) To define responsibility for granting and controlling the access of other employees to financial information.

Financial documentation and records should be securely retained and readily accessible when needed.

Policy Statements:

- (i) Access to financial information must be carefully controlled to prevent loss of information or documentation that is difficult or impossible to replace; to prevent alteration of records resulting in inaccurate or erroneous financial reporting; and to avoid loss of AFROHUN property stemming from alteration of financial records.

Key Responsibilities: Key Document / Process	Responsible
Original source documentation, printed Trial Balance, General Ledger, and financial reports	Regional Manager Finance and Administration
Scheduled backup files	Head Finance

13.2 Guidelines, Procedures and Accountability

- (i) The Regional Manager Finance and Administration, Head Finance and the Regional Program Manager will jointly determine and enable appropriate access of other users to the accounting software. Other users will not be provided with

access to accounting files or functions beyond what is reasonably required for the efficient completion of their duties.

- (ii) The Head Finance with the support of IT will ensure that accounting files are backed up on a consistent schedule. A minimum of two backup generations should be always maintained.
- (iii) Original source documentation, other than indicated in (iv) below, and management reports must be retained for a minimum of 7 years. Documents for the current and most recent year should be maintained in the Finance Office if space permits. The Finance Office must be locked if not attended by a member of the Finance staff. Older documentation and reports should be retained in a locked storage area. The storage area will ideally have automatic fire suppression or, at a minimum, have manual fire extinguishers readily available. Access to financial archives will be limited to the Regional Manager Finance and Administration, Head Finance, Accountant and Senior Regional Administrator.
- (iv) A printed version of the detailed General Ledger, adjusted closing Trial Balance, audit working paper file and audited financial statements must be retained indefinitely. Files related to legal issues should also be retained for an indefinite period.

14.0 AUDITING

Clerical Proof Devices improve internal control by ensuring accuracy when transactions are being recorded as they help to eliminate unintentional errors. Maintaining effective internal control requires constant attention to changing circumstances and operating environment. The Audit Committee of the Board will, on behalf of the Board conduct regular reviews of the system of internal control and make appropriate adjustments to ensure that control levels meet policy standards.

13.2 Auditing and Review Engagements

- (i) The Summit shall appoint the Board Audit Committee and the auditors of AFROHUN. Annual and periodic audits shall be carried out by appointed auditors.
- (ii) The Board Audit Committee shall not include the AFROHUN Chair, Regional Program Manager or the Regional Manager Finance and Administration. The committee will be responsible for reviewing the internal control system and determining whether they are being adhered to. The Board Audit Committee will also ensure that all prescribed procedures are followed while processing transactions.
- (iii) The objective of the Board Audit Committee is to assist the Summit, the Principal Investigator, and the Finance Department to effectively discharge their responsibilities by furnishing them with the appraisals, recommendations and information concerning the activities reviewed.

Specifically, the Board Audit Committee shall be concerned with:

- a. Determining the adequacy of the internal controls and operating procedures.
- b. Appraising the accuracy and reliability of financial information
- c. Ascertaining compliance with laws, regulations, and procedures

Ascertaining the extent to which the Centre's assets are accounted for and safe guarded against wastage, pilferages losses, theft, and degradation of all kinds after verifying their existence.

- d. Appraising the quality of performance in carrying out various responsibilities.
- e. To ensure continuous effective operation of internal control system of

AFROHUN

- (iv) The Summit may use a predetermined shortlist to appoint auditors after which letters requesting for proposals will be sent to the names on the shortlist. After receiving the proposals, the Board of Directors will sit and evaluate the proposals and select the best proposal as regards the technical and financial proposals. Appointed auditors shall serve a two-year term which may be renewed not more than once subject to satisfactory performance. Auditors that have served AFROHUN before shall not be re-appointed until after eight years have elapsed. Where a specific donor would want their funds audited separately, the donor may make such auditor appointments.
- (v) The Auditors shall report to the Board Audit Committee which reports to Summit annually. Audited financial reports shall be produced and presented to Summit by 15th November. However periodic audit reports can be obtained on special assignments.

15.0 RISK MANAGEMENT

Policy Objective:

To develop and maintain a structured, measurable process to identify strategic and operational risks; develop actionable mitigation strategies for each risk; and obtain independent verification of the degree to which mitigation strategies are being effectively implemented.

- (i) To develop contingency plans and identify early warning signals for risks that are deemed to be uncontrollable (by AFROHUN management).
- (ii) To maintain an appropriate level of risk awareness to the Board of Directors.

Careful assessment of the risks (financial, reputational, and others) faced by AFROHUN, ensures that in the event of their occurrence, there is assurance that appropriate management of such risks is being employed by AFROHUN Management.

Policy Statements:

- (i) The Board Audit Committee will represent the Board of Directors to ensure that AFROHUN management carefully considers the strategic and operational risks that AFROHUN may be exposed to and has defined appropriate mitigation strategies for each identified risk.
- (ii) The Board Audit Committee will report to the Board of Directors on the quality and effectiveness of risk management activities implemented by management. The Board Audit Committee will also identify the extreme and strategic risks that the Board of Directors is obliged to be aware of.
- (iii) To ensure objectivity, the Board Audit Committee shall review and engage an internationally recognized independent auditor to assist with the Risk Management function.

Key Responsibilities: Key Document / Process	Responsible
Risk Assessment	Internal auditor, Board Audit Committee, AFROHUN management
Periodic business process reviews	Internal auditor, Board Audit Committee, AFROHUN management
AFROHUN Five Year Strategic Plan	AFROHUN Management

15.1 Guidelines, Procedures and Accountability

- (i) Every two years the Board Audit Committee will consider proposals for continuation or replacement of an independent auditor appointed to assist with the Risk Management function at AFROHUN.
- (ii) In the first and third years of each three-year appointment the independent auditor will facilitate a risk assessment process involving the Board Audit Committee, AFROHUN management and interested Board members. The risk assessment process will identify the strategic and operational risks faced by each primary business process within AFROHUN; appropriate strategies to mitigate the identified risks to an acceptable level; and the measurable indicators that will allow objective statements to be made about whether, and how effectively, the mitigation strategies are being implemented by AFROHUN management.

15.6

Insurance

Policy

Objective:

- (i) To ensure the long-term continuity of AFROHUN by obtaining appropriate levels of insurance to compensate for significant losses that could seriously impair the financial viability of the Organization.
- (ii) To operate in full compliance with national laws by securing cost-effective insurance coverage for risks that must be insured, according to statute.

Policy Statements:

- (i) AFROHUN will secure competitive insurance coverage for insurable risks that may seriously impair the long-term financial viability of the Organization.
- (ii) AFROHUN will secure competitive insurance coverage for insurable risks that must be insured, according to statute.

Key Responsibilities: Key Document / Process	Responsible Person
Insurance policies	Regional Manager Finance and Administration, Senior Regional Administrator, Head Operations
Insurance claims	Regional Manager Finance and Administration, Head Operations, Regional Senior Administrator

15.7 Guidelines, Procedures and Accountability:

- (i) The Regional Manager Finance and Administration/ Senior Regional Administrator/ Head Operations are accountable for assessing material, insurable risks and for arranging appropriate, cost-effective coverage of insurable risks that apply to the organization in accordance with legal requirements to the extent possible all insurance policies will coincide with the fiscal year, October 1 to September 30. The Regional Manager Finance and Administration/ Senior Regional Administrator/Head Operations should contact Insurance Agents at least three months before the renewal date so competitive rates can be obtained from underwriters and insurable values can be updated.
- (ii) The renewal rates provided by the Insurance Agent should be included in the Annual Budget.

AFROHUN will insure the following risks:

- Group Personal Accident / Workmen's Compensation (legal compliance)
- Public Liability
- Professional indemnity
- Motor Vehicle insurance (legal compliance)
- Money Insurance
- Fidelity Guarantee

- All Risks
- (iii) The independent auditor will conduct periodic reviews to evaluate the implementation of mitigation strategies by AFROHUN management. Reports on the periodic reviews will be presented to the Board Audit Committee, by the independent auditors.
 - (iv) In each periodic review the independent auditor will monitor progress towards correcting previous findings and report any continuing deficiencies to the Board Audit Committee.
 - (v) The Board Audit Committee will identify and agree, with management, which risks are not subject to mitigation by management (uncontrollable risks). Contingency plans will be developed for uncontrollable risks; and management and the Board Audit Committee will endeavor to identify the leading indicators of an increased likelihood that an uncontrollable risk event is about to occur. Significant uncontrollable risks will be reported to the Board of Directors, and Board approval of contingency plans will be sought.
 - (vi) The Board Audit Committee will determine which controllable risks the Board of Directors is obliged to be aware of. Such risks will be reported to the Board of Directors at the next scheduled meeting after the Board Audit Committee becomes aware of the risk.

16.0 FRAUD POLICY

16.1 Background:

Internal Control is a process effected by an organization's Board of Directors, Management and other personnel designed to provide reasonable assurance regarding the achievement of set obligations. A well – designed system of controls must include written policies and procedures to ensure that each control objective is met. However, given limitations of internal control systems, there is no absolute assurance but only reasonable assurance that management objectives will be met.

The AFROHUN Fraud policy therefore applies to any irregularity, or suspected irregularity, involving employees as well as directors, consultants, vendors, contractors, outside agencies doing business with employees of such agencies, and/or any other parties with a business relationship with AFROHUN. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/ title, or relationship to AFROHUN.

AFROHUN Management is responsible for the administration, revision, interpretation, and application of this policy.

16.2 Terms and Definitions:

Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury.

The terms defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:

- Any dishonest or fraudulent act

- Misappropriation of funds, securities, supplies, or other assets
- Impropriety in the handling or reporting of money or financial transactions
- Profiteering because of insider knowledge of company activities
- Disclosing confidential and proprietary information to outside parties
- Disclosing to other persons securities activities engaged in or contemplated by the company
- Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the Company. Exception: Gifts less than \$40 in value.
- Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment; and/or
- Any similar or related irregularity

Policy Objectives:

- (i) To facilitate the development of controls that will aid in the detection and prevention of fraud against AFROHUN.
- (ii) To promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

Policy Statement:

Management is responsible for the detection and prevention of fraud, misappropriations, and other irregularities.

16.3 Guidelines, Procedures, and accountability:

- Each member of the AFROHUN management team shall be expected to be familiar with the types of improprieties that might occur within his or her area of responsibility and be alert for any indication of irregularity.
- Any irregularity that is detected or suspected must be reported immediately to the Regional Program Manager/CEO who shall coordinate all investigations with the AFROHUN legal contact and other affected countries or departments, both internal and external.
- Irregularities concerning an employee’s moral, ethical, or behavioral conduct should be resolved by the Regional Program Manager and the designated Human Resources rather than the Anti- Fraud Unit.
- Any employee who suspects dishonest or fraudulent activity will notify the Regional Program Manager/CEO immediately on telephone number: +256 392 001 642 and should not attempt to personally conduct investigations or interviews/ interrogations related to any suspected fraudulent act. All information received shall be kept confidential.

Members of the Investigation Unit will have:

- Free and unrestricted access to all Company records and premises, whether owned or rented; and
- The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without

prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of their investigation.

- If the investigation substantiates that fraudulent activities have occurred, the Anti-Fraud Unit will issue reports to appropriate designated personnel and, if appropriate, to the Board of Directors through the Board Audit Committee.
- Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the Company from potential civil liability.
- Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and AFROHUN management, as will final decisions on disposition of the case.
- The Regional Program Manager/CEO at their discretion may decide the necessary action to be undertaken.

16.4 Reporting Procedures requirements:

Great care must be taken in the investigation of suspected improprieties or irregularities to avoid mistaken accusations or alerting suspected individuals that an investigation is underway

- An employee who discovers or suspects fraudulent activity will contact the Anti- Fraud Unit immediately
- The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative, or any other inquirer should be directed to the Investigations Unit or the Legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiries is: "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

The reporting individual should be informed of the following:

- Do not contact the suspected individual to determine facts or demand restitution.
- Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the Legal Counsel or Anti- Fraud Unit

16.5 Termination:

If an investigation results in a recommendation to terminate an individual, the recommendation will be reviewed for approval by the designated representatives from Human Resources and the Legal Department and, if necessary, by outside counsel, before any such action is taken. The Anti- Fraud Unit does not have the authority to terminate an employee. The decision to

terminate an employee is made by the authority that appointed the employee. Should the Anti-Fraud Unit believe the management decision is inappropriate for the facts presented, the facts will be presented to the Board of Directors for a decision.

APPENDICES

APPENDIX 1: Budget template

Summary			
Budget Category	Admin costs	Technical costs	total
Total Salary			
Total Fringe Benefits			
Total Travel and Transportation			
Total Supplies & Services			
Total Non-Capital Equipment			
Total Capital Equipment			
Total Direct Costs			
Total Indirect Costs (10% MTDC)			
GRAND TOTAL			

OHCEA Administrative Costs

SALARY

<u>Administrative/M&E Support (Name, Title)</u>	<u>Monthly Rate</u>	<u>FTE</u>	<u>Annual Cost</u>	<u>Notes</u>
Total Salary			\$-	

Fringe

<u>Administrative/M&E Support (Name, Title)</u>	<u>Basis</u>	<u>Fringe Rate</u>	<u>Annual Cost</u>	<u>Notes</u>
Total Fringe			\$-	

TRAVEL AND TRANSPORTATION COSTS

Total Travel and Transportation Costs			\$-	

SUPPLIES AND SERVICE COSTS

Supplies	<u>Unit Price</u>	<u>Qty</u>	<u>Annual Cost</u>	<u>Notes</u>

Service and Other Costs	<u>Unit Price</u>	<u>Qty</u>	<u>Annual Cost</u>	<u>Notes</u>

Subtotal	\$-
Total Supplies and Service Costs	\$-

NON-CAPITAL EQUIPMENT COSTS (EACH)	<u>Unit Price</u>	<u>Qty</u>	<u>Annual Cost</u>	<u>Notes</u>
			\$-	
TOTAL NON-CAPITAL EQUIPMENT COSTS			\$-	

CAPITAL EQUIPMENT COSTS	<u>Unit Price</u>	<u>Qty</u>	<u>Annual Cost</u>	<u>Notes</u>
			\$-	
TOTAL CAPITAL EQUIPMENT COSTS			\$-	

TOTAL DIRECT COSTS \$-
Total F&A (10% MTDC) \$-
Grand Total \$-

APPENDIX 2: Petty Cash Request Form

Instructions:

1. Complete this form. Only one event per form.
2. Submit form to the Regional Administrator prior to event.
3. Specify the amount of cash required.
4. Specify purpose for the cash request

Name of staff _____ Date: _____

Purpose <hr style="border: 0; border-top: 1px solid black; margin: 10px 0;"/>
Amount requested _____

Reviewed by: _____ Date: _____

Approved by: _____ Date: _____

Received by: _____ Date: _____

APPENDIX 3: Cash Advance Request Form

Date.....		Name of staff.....		Staff
No.....				
Description		Amount		
Total				
Amount in words.....				
.....				
	Position	Signature	Date	
Prepared by				
Verified by				
Approved by				
Received by				

APPENDIX 4: Travel Advance Request Form

Name:		Date of submission:	
Project Name/Country:			
Purpose of Trip:			
Mode of Transport:			
Beginning On: Date:			
Ending On: Date :			
Activities	Unit	Rate	Total Amount
Per diem			
Ground transport			
Miscellaneous expenses			
Accommodation			
Total Advance in USD			

Given by:..... Date.....

Received by:..... Date:.....

APPENDIX 5: Forecast Template

COUNTRY:

MONTH:

S.No	Budget line/Code	Activity/Item	Date of implementation/ Purchase	Amount in the approved budget	Actual Amount based on quotations	Responsible officer

TOTAL AMOUNT REQUESTED:

Prepared by: _____
(Name/Signature)

Approved by (At country level) _____
(Name/Signature)

Reviewed by (At secretariat) _____
(Name/Signature)

Approved by (At secretariat) _____
(Name/Signature)

APPENDIX 6: Bank Reconciliation Form

Balance as per Bank Statement		0.00
LESS: Unpresented Cheques	0.00	

ADD: Deposit in transit/ dishonored cheques		0.00	
Balance as per cash book			0.00
Prepared by:			
Approved by:			
Summary of unrepresented cheques			
Date	Cheque No.	Payee	Amount
Total:		0.00	

APPENDIX 7: VAT Report

NAME OF ORGANIZATION:

SUBAWARD NUMBER:

Contact Name:

Title:

Phone:

Period:

Value Added Tax (VAT) on purchases of supplies, materials, goods or equipment (transactions over \$500USD)

Supplier Name	Invoice Number	Invoice Date	Pre-tax Invoice Amount in Local Currency	VAT Amount in Local Currency

Total:			-	-

**APPENDIX 8:
TRAVEL AUTHORISATION FORM**

Name: Signature: _____

Date of Request: _____ Designation:

Country:

Purpose of Travel:

.....

Project Funded? (Y/N) _____ If Y – which Project: _____

Proposed Itinerary:

Date	Departure from	Arrive at	Mode of Transport	Vehicle NO where applicable
	Required	Received	Requested Amount	Authorized Advance
Allowance (SDA)	YES/NO	YES/NO		
Per diem	YES/NO	YES/NO		
Total				
Recommendation by supervisor.....				

Signature and Date.....
Authorization by
CEO.....
Signature and
Date.....
.....