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**AFRICA INSTITUTE FOR STRATEGIC  
ANIMAL RESOURCE SERVICES AND DEVELOPMENT  
(AFRISA)**

College of Veterinary Medicine, Animal Resources and Biosecurity  
Makerere University

**FINANCE MANUAL**

June 2018

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## 1.0 INTRODUCTION

Africa Institute for Strategic Animal Resource Services and Development (AFRISA) was established by Makerere University Council in March 2010 as special entity for strategic community development service, enterprise and employment creation. It is responsible for leadership, enforcement, dissemination and quality management of AFRISA-SPEDA model, design and innovation system across partner institutions and ensure the model actually transforms knowledge, science, technology and innovations into the real desired commercial and industrial enterprises, livelihoods, economic products, employment in the communities. It is an autonomous, not for profit Agency of Makerere University and the Government of Uganda for advancing skills, enterprise development, community transformation, household development, industrial and development education. It functions as a multi-stakeholder engagement platform through an innovation systems framework where Academic-Community-Public-Private Partnership (ACP3), resources and competences are mobilized to drive societal transformation, taking the University to the community using Science, Technology and Innovations (STI), to solve societal problems, development challenges and improve livelihoods of the people.

### Mandate of the Institute

The mandate of the institute is derived from the Council decision of the 124th sitting held on the 9th and 16th of February 2012, which is to nurture and empower a new generation of entrepreneurs, job creators, technicians and service providers in the animal and related industries including education while at the same time solving unemployment problems conducted through innovative and alternative approaches to learning, research, knowledge and technology transfer such as the multiple entry and multiple exit (MEME) scheme.

### Objectives:

AFRISA is a joint initiative between the Makerere University and Government of Uganda whose aim is to deliberately promote a unique, innovative and alternative model of higher education to skill the youth and communities at a large scale in Small and Medium Enterprises (SMEs) and employability. It's a special tool for intervention in the eradication of poverty and unemployment.

AFRISA functions as a multi-stakeholder engagement and partnership administration platform through an innovation systems framework where Academic-Community-Public-Private Partnership (ACP3), resources and competences are mobilized to drive societal transformation, taking the University to the community using Science, Technology and Innovations (STI), to solve societal problems, development challenges and improve livelihoods of the people.

AFRISA translates science, technology and innovations into profitable and competitive livelihoods. It also promotes the transfer and export of practical education. AFRISA operates an all-inclusive bottom-up education system through a flexible Multiple Entry Multiple Exit (MEME) framework.

## **1.1 Vision**

Healthier and Wealthier Communities in Africa

## **1.2 Mission**

To nurture Transformative Skills, Technology, Innovations, and Community Engagement Services through Academic - Community - Public - Private - Partnerships (ACP<sup>3</sup>).

### 1.3 Core Values

In pursuit of its mission, AFRISA is guided by the following values:

- Allegiance to the Institution.
- Customer responsiveness: Members care about their clients and appreciate that each has his/her unique problem.
- Professionalism: Members practice all their work in a professional manner
- Integrity: Members are fair and honest in all interactions. They seek to adhere to the highest ethical and scientific standards and conduct.
- Excellence: Members are proud to be part of a high quality Institution and they strive for excellence in all they do.
- Innovation: Members are constantly looking for ways to innovate and improve. They embrace change as an opportunity, rather than fear it as a source of anxiety or extra work.
- Teamwork: Members support each other to achieve the AFRISA objectives. They value each other's strengths.
- Accountability: We accept our responsibilities and try hard to achieve those things for which we are accountable.

### 1.4 Purpose of the Financial Management, Practice and Procedures Manual

The purpose of the Financial Management, Practice and Procedures Manual is to describe the financial policies, procedures and processes that are to be adhered to by all AFRISA officers, at the secretariat 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 finance policies and procedures which affect finance management within the AFRISA. The overall management and implementation of the finance manual is the responsibility of AFRISA management. The Team leader Finance, 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 tri-annual basis or as need may arise. Recommendation for revision shall be presented to the Board of Directors for consideration and approval. The Team leader, Finance shall make the manual accessible to all employees of AFRISA.

AFRISA financial year shall start on 1<sup>st</sup> July to 30<sup>th</sup> June the subsequent year.

## 2.0 GOVERNANCE STRUTURE

- a) Makerere University Council: Supreme Leadership and Owner of the Organisation
- b) AFRISA Board of Directors: the National Executing Committee of AFRISA with membership from Government Ministries, Public sector, Private sector, Farming Community, Academic and International partners.
- c) AFRISA Central Inovations Committee: Chaired by Principal Innovations Director and responsible for the quality and integrity of the AFRISA-SPEDA model, the innovation

system and outputs.

- d) AFRISA Executive Committee: Chaired by the Head of Secretariat / Executive Director
- e) AFRISA Platform Committees: Chaired by Chairs of the various platforms
- f) AFRISA Project Committees: Chaired by the Project Team Leaders

### ***2.1 Makerere University Council***

The Council is the supreme organ of the University and as such, shall be responsible for the summit leadership of the institute on behalf of the government.

### ***2.2 AFRISA Board***

The AFRISA Board is the decision making organ of the Institute and as such, shall be responsible for the overall administration of the Institute and ensuring the due implementation of the objectives and functions of the Institute without prejudice to the generality in section (40) subsection (1), of the Universities and other Tertiary's Institution's Act. The Board shall;

- Be responsible for the strategic direction regarding financial and academic affairs of the Institute.
- Formulate the general policy of the Institute.
- Support the Executive and Review its purpose
- Ensure Effective Organizational Planning
- Ensure adequate availability of Resources for effective Management
- Give general guidelines to the administrative and academic staff of the Institute on matters relating to its operations.
- Do anything and take all necessary measures and decisions conducive to the fulfillment of the objectives and functions of AFRISA.
- Assess its own performance

### ***2.5 Central Innovations Committee***

Responsible for leadership, oversight, enforcement and quality management of AFRISA-SPEDA model, design and innovation system to actually transform knowledge, science, technology and innovations into the real desired commercial and industrial enterprises, livelihoods, economic products, employment in the communities.

### ***2.6 Central Executive Committee***

Is responsible for the execution and implementation of programs and initiatives of the institute using the AFRISA-SPEDA model and approaches. Is answerable to the Board through the Central Innovations Committee.

### ***2.7 Principal Innovations Director (PID)***

The PID shall:

- a) Be the overall Principal Investigator / Principal Director of the AFRISA - SPEDA model, design and innovation system

- b) Provide overall leadership and oversight to ensure the AFRISA-SPEDA model, design and innovation system works to actually transform knowledge, science, technology and innovations into the real desired competitive commercial and industrial enterprises, livelihoods, economic products, employment in the communities.
- c) Chair the Central Innovations Committee to consider business from the Executive Committee of the entity from time to time
- d) Shall provide leadership, oversight and guidance to the entity.
- e) Carry out other functions that may be assigned by the Board

### *2.8 Head of Secretariat / Executive Secretary*

Shall;

- Be responsible for the general administration of the institute, execution and implementation of its programs and initiatives.
- Be Accounting Officer of the Institute and custodian of the Seal.
- Ensure that adequate control is exercised over the incurring of expenditures,
- Ensure that effective systems of internal control and internal audit are in place in respect of all transactions and resources under his/her control.
- Ensure correct procedures are followed as regards to incurring of expenditures.
- Ensure proper administration of the Institute assets.
- Bring in Business and call regular business meetings
- Undertake any other business assigned by the Board

### *2.9 Chairs of Institute Platforms*

Responsible for coordinating the implementation, operations and execution of programs and initiatives; innovatively directing the manner in which business in their departments are managed, account for and report on their financial activities in a timely manner. Identify strategic objectives for their departments. Assess the risks in achieving their objectives.

## **3.0 BUDGETING**

### *3.1 The Budgeting Procedures*

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

AFRISA uses a participatory approach to budgeting. This approach begins with the AFRISA 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, AFRISA management will liaise with donors to determine the activities/projects that would be funded by donors along with the estimated levels of funding.

The Head of Secretariat with assistance from the Finance division shall prepare budget guidelines and timetable to be followed in the preparation of the budget. Each platform will be required to come up with its plan and budget for the coming twelve months.

AFRISA begins the budgeting process for the up-coming year six months before the end of the current year. AFRISA management, financial personnel and platform chairs will dialogue as a team to initially start the budgeting process. The Finance team shall provide standard budget formats (See Appendix 1) to the planning team so that each budget is presented in a uniform report for ease of consolidation. The budget shall be broken down on a monthly basis for close monitoring. All budgets will be subject to scrutiny by the Board of Directors.

In coming up with the budget, the Budget committee composed of the Head of Secretariat , Team leaders, Finance, Accounts Assistant/ Program Associate, Finance, and Platform chairs will follow the following procedures:

- (i) The Head of Secretariat with assistance from the Finance Platform will issue Budget guidelines for the coming period in January 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) Platforms and Platform chairs will then prepare their individual budgets based on the target they aspire to achieve that are in line with the issued guidelines.
- (iii) These platform budgets will then be forwarded to the budget secretary by 28th February.
- (iv) The budget secretary will then consolidate all platform budgets into the Master Budget, which will then be distributed to all Budget Board members by April.
- (v) The Board of Directors will then sit in April to harmonize the budget estimates in line with the long-term objectives of the strategic plan. At this meeting, the objectives of each platform 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 Finance Platform will provide feedback in form of quarterly performance reports for each platform and Platform / Department office that will be prepared and compared to the budget.
- (viii) Budget variances will be investigated and corrective measures taken to ensure the achievement of the budget objectives.

The time line for the budgeting process shall be as follows:

	<b>Activity</b>	<b>Timing</b>
1	Board meeting to review and set strategic priorities and parameters	January
2	Issuing of planning guidelines to platforms by the Head of Secretariat	January
3	Commencement of the budgeting process at the platform level	January
4	Secretariat meeting to develop consolidated budget	February / March
5	Ratification of the consolidated budget by the Board of Directors	April

### 3.2 Budgetary Control

The primary control on budgets is available funding, except for general oversight and policies governing the appropriate and prudent use of resources.

### 3.3 Virements / Budget re-allocations

For some reason, when it is found out that some budget lines have run short of funds before financial year ends, an application for re-allocation should be written to the PID, requesting for re-allocation subject to availability of funds.

## 4.0 CHANNEL OF AUTHORITY

### Policy Objective:

- (i) To identify the AFRISA 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 AFRISA and to define appropriate disciplinary measures for committing AFRISA 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.

### Policy Statements:

- (i) Any commitment of AFRISA 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 AFRISA resources or agreement to perform services will require two authorized signatories to reduce the risk of error or misappropriation.
- (iii) Any unauthorized AFRISA 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 in the Human Resources Manual. If the conditions warrant, a written warning letter to be issued for the first offence. However, a second offence will result in dismissal or termination of contract.

### *Table of Authorities*

Activities	Required Written Approval (requires approval of all listed, except where noted)
<b>Governance</b>	
Amend Organization charter or bylaws	Board
Amend Organization mission statement	Board
Adopt / amend Organization strategic plan	Board
Adopt / Amend major policy position statements	Board
Open / close secretariat operation	Board
Open / and Close Bank Account	Board
Adopt /Amend Management guidelines / Policies	Board

Appoint Auditors	Board
Approve annual Organization goals / objectives / budget	Board
Hire/terminate Head of Secretariat	Board
Approve loyalties	Board
Approve PID salary and benefits	Board
Approve Head of Secretariat salary and benefits	Board
Approve Head of Secretariat's direct reports	Board
Hire / terminate Secretariat Staff	Board
Hire / terminate Project and support Staff	Board
Approve Secretariat Senior Staff Salaries	Board
Approve Secretariat support and field staff salaries	Executive Committee
Approve project staff salaries	Executive Committee
Approve overall annual secretariat operations plan	Central Committee and Board
Approve overall annual secretariat budget	Central Committee and Board
Approve overall annual performance of the model	Central Committee and Board
Approve annual platform plan	Executive Committee
Approve annual platform budget	Executive Committee
<b>Proposals (including proposal budgets)</b>	
Total budget amount less than \$25,000	Head of Secretariat
Total budget amount greater than \$25,000 but less than \$50,000 or its equivalent	Head of Secretariat
Total budget amount greater than \$50,000 but less than \$500k or its equivalent for regular incomes	HOS on approval by PID
Total budget amount greater than \$500,000 or its equivalent for regular incomes.	Board
New countries outside existing region	Board
<b>Donor Funding Documents</b> (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 or its equivalent	HOS on approval by PID and Donor
sign or amend grants, sub-grants, and cooperative agree ments including budget over \$ 25,000 but under \$50,000 or its equivalent	HOS on approval by PID and Donor
sign or amend grants, sub-grants, and cooperative agree ments including budget over \$50,000 but under \$500,000 or its equivalent	HOS on approval by PID and Donor
Sign or amend grants, sub-grants, and cooperative agree ments including budget over \$500,000	HOS on approval by PID and Donor

## 5.0 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 have adequate supporting documents and are appropriately approved.

### 5.1 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 under lock and key.
- (ii) An Imprest balances shall be maintained.
- (iii) Disbursements / maximum single payment to be made should be equivalent to \$30. It is at the discretion of the Head of Secretariat to authorize cash payments above this threshold. Allowances, like per diems can however be paid out in cash irrespective of the amount requested for.
- (iv) For a cash payment to be effected it has to go through the payment process of, being approved and authorized and all the relevant approved documents attached to support the payment.
- (v) A serialized payment voucher shall be properly filled in a chronological order.
- (vi) Surprise cash counts should be done as an internal audit activity.
- (vii) The results of the count should be reconciled to the amount of the floats and any differences investigated and resolved immediately.
- (viii) At the end of each month, or when cash on hand needs to be replenished, the custodians of the Petty Cash floats should complete a petty cash summary and payment requisition and make submission for replenishment.
- (ix) 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.
- (x) After payment has been made and a receipt issued, all the attached documents must be stamped **"PAID"**.

### **Bank payments**

These are payments made through the bank. They include cheque payments, Telegraphic Transfers (TTs), RTGS, etc.,. 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 made on duly supported invoices and any other relevant supporting documents.
- (v) All payments made must be for the organization's business.

### **Key documents required for bank payment:**

- (i) Purchase Requisitions
- (ii) Local Purchasing orders (LPOs)
- (iii) Delivery Notes
- (iv) Proforma invoices/Quotations
- (v) Supplier invoices
- (vi) Cheques
- (vii) Supplier receipts
- (viii) lecture matrices
- (ix) List of beneficiaries with their contacts

## **Guidelines and Procedures**

- (i) These payments must exceed \$100.
- (ii) Vendor invoices and supporting documents i.e. Purchase Requisition, Local Purchase Order and Delivery Notes should all be attached 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 the 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 responsible Accounts officer 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 folio.
- (ix) When the cheque is collected the client should sign and date the payment voucher/ Cheque register 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 periodic basis by **VOUCHER** number.
- (xiii) Cheque books at the secretariat; they are kept by, the responsible Accounts officer

## **6.0 FINANCIAL POSTINGS**

Financial postings, including General Ledger (G/L) should 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. The G/L should be maintained in a manner that ensures segregation of duties between those approving and recording journal entries.

### **Policy Statement:**

- (i) All financial transactions must be recorded in the General ledger after verification of authenticity, confirmation of approval, and validation of accuracy. Any amount issued as an advance (staff, travel, project activity or other purposes) must be recorded in the General ledger as an Advance Receivable, whether or not the advance is accounted for

within the same accounting period. The Advance Receivable will only be cleared from the General ledger when the funds are repaid or accounted for through legitimate, documented disbursements.

- (ii) There must be adequate separation of duties between staff who are responsible for maintaining control accounts
- (iii) The Chart of Accounts must provide sufficient account code detail to ensure that entries can be charged to, and retrieved from, a specific fund, sponsor and / or project activity.
- (iv) Cash balances should be reconciled to corresponding bank accounts on a monthly basis.
- (v) The accounting system should prevent posting of transactions to closed accounting periods and provide a complete audit trail for audit purposes.
- (vi) The AFRISA PID, Head of Secretariat and Board Members are permitted unrestricted ready access to the financial information. The Team leader, Finance or a person acting in that capacity is responsible for ensuring that unrestricted access is provided. Members of the management will access financial information in form of reports.

### **Guidelines and Procedures**

- (i) Financial transactions occurring during a particular month must be processed within one week of the month end 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.
- (ii) All financial transactions must be coded and recorded with respect to expense or revenue category, fund, cost center or project and, if applicable, Sponsorship.
- (iii) All financial transactions must have adequate supporting documentation and necessary approvals.
- (iv) The accounting software should be set to maintain a complete audit trail of changes to the General Ledger; including user, transactions and date of changes.
- (v) The secretariat's accounts platform uses an accounting package-where all AFRISA transactions are posted. It is the responsibility of the finance team to ensure that all postings are made on a daily basis.
- (vi) To avoid double posting, the posted documents will be marked clearly with the word **"POSTED"** in ink.
- (vii) It is the responsibility of the Finance team to produce monthly expenditure reports.
- (viii) Secretariat will maintain cash books in excel work sheet. It will record all the funds received, either by cash or through the bank and all expenses incurred at the Secretariat. (See format in Appendix 2)
- (ix) Separate cash books will be maintained for all transactions for each bank account.
- (x) The cash books will be updated on a daily basis by the responsible Accounts officer. These will be reviewed on a weekly basis by the Team leader, Finance to ensure it is up to date and accurate. The review will be evidenced by signing off on the cash book along with the date of the review.

## **7.0 ADVANCES AND ACCOUNTABILITY**

These are funds advanced to meet anticipated expenditures. These can be paid to staff in cash or through the bank and then provide accountability thereafter. Advances are recorded as receivables until they are settled, and the expenses posted to their corresponding codes. It is the responsibility of the Finance Team leader to ensure that all advances are cleared within ten working days after the end of the activity.

### ***6.1 Program advances***

These are advances requested for a particular activity, such as trainings, meetings, field activities.

Guidelines and Procedures:

- (i) The officer responsible for the activity shall fill out a Cash Advance Request Form (See 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 (See Appendix 4)
- (ii) These documents are sent to the Team leader, Finance for reviewing 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 are sent to the Head of Secretariat for approval and to the PID for authorization.
- (iv) The funds will be processed and paid to the beneficiary.
- (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.
- (vi) Any surpluses will be returned to the Accounts Assistant/ Program Associate, 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 platform level, Chairs will bank all surpluses from activities within a week after completion of the activity. A deposit slip will be sent to the responsible Accounts officer 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
- (vii) No further advance will be extended to a staff that has not fully accounted for the previous advance.
- (viii) The responsible Accounts officer should review the advance register on a monthly basis to follow-up with staff who have outstanding advances.
- (ix) Any advances that are not accounted for within a four week-period shall be recovered from the responsible employee's salary without further notice.
- (x) Non staff members should not be advanced funds since recovery is difficult in case of any default.

### ***7.2 Advances to platforms***

AFRISA has operations in five platforms, and for these platforms to function effectively they need funds to be advanced to them. The funds are sent from the secretariat office to the respective platform chairs.

AFRISA management shall periodically determine an amount to be maintained at the platform. Without accountabilities for the disbursed funds, no additional funds shall be transferred to the platforms.

#### **Guidelines and Procedures:**

- (i) The platform teams will prepare quarterly forecasts. Included with the forecast is a summary of activities to be implemented in the respective platform and timeline.
- (ii) The platform specific forecasts are prepared by the Platform chairs with support from the focal officers. The forecasts are submitted to for review by the responsible Accounts officer and approval by the Head of Secretariat .
- (iii) The Platform chair has to submit the activity budgets and forecasts by the 15th day of the last month of the quarter.
- (iv) The responsible Accounts officer will review the activity budget and forecast to ensure conformity with secretariat annual work plan and budget
- (v) The transfer of funds to platforms will cover a period not exceeding one month depending on availability of funds at the Secretariat. The amount will be based on the platform approved forecast.
- (vi) No further advances shall be extended to any platform prior to full accountability and approval of prior advance taken.
- (vii) The responsible Accounts officer shall maintain an advance register, which will be reviewed on a monthly basis and shared with the platforms.

#### ***7.3 Staff/ Personal advances***

These are advances taken by a person while on official travel. These include: per diem, accommodation, transport and any other official expenses that will be incurred during the travel.

- (i) The traveler shall fill out an Advance Request Form (See Appendix 5). 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 responsible Accounts officer 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 Head of Secretariat, authorized by the PID and the funds are paid by the finance officer.
- (iv) Upon return from the travel, the traveler will provide full accountability for the advance and a trip report to the responsible Accounts officer 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 finance office, 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

## **8.0 BANKING OPERATIONS**

### ***8.1 Bank Accounts***

Bank accounts shall be established 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 opening up of bank accounts

### ***8.2 Signatories to Bank Accounts***

At least two signatures shall be required to honor Cheque payment - One Principle (Mandatory) and alternate signatories to the bank accounts shall be approved by the Board of Directors. Under no circumstance should a cheque be signed before full details of payee and amount payable have been entered

## **9.0 REVENUE AND RECEIPTS**

The objective of the policy on revenue and receipts is to ensure that all revenue including donor funds are recorded accurately in AFRISA's records;

- (i) Restricted revenues must be recorded in segregated funds or 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.

### **Terms and Definitions:**

- (i) Unrestricted revenue grants that have been designated, by the sponsor or donor for the general support of AFRISA's mission; revenues earned from sale of goods and provision services (for example, tuition earned from training); and income earned from unrestricted funds. Such revenues are under the discretion of AFRISA management to utilize and achieve the purposes of AFRISA.
- (ii) Restricted revenues arise from specific agreements to provide a defined service or achieve a defined outcome in line with a 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 the institution.
  - (i) Sale of goods and services

### **Guidelines, Procedures and Accountabilities:**

- Control should be established 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 AFRISA's records.
- Revenue should be reported in the financial statements in compliance with standards concerning recognition of contributions and other revenue according to donor intent.

- Separate fund or General ledger accounts should be maintained for each donor to ensure segregation from unrestricted and other donor funds.

Revenue recognition:

- The cash basis of accounting shall be used in recognizing revenue received.

Investment income:

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

## **10.0 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;

- Salaries and payroll deductions are properly and accurately computed,
- Compliance with pertinent legislation and current best practices,
- Only genuine employees of the organization are paid,
- Timely payment of employee benefits,
- The payroll is approved and authorized.

### ***10.1 Staff Salary Advances***

- Employees are eligible to draw advances depending on the provisions of the Human Resource Manual.
- An advance shall be granted in exceptional situations of death or sickness in the family, and education of children once in a month equivalent to the gross monthly pay.
- While deductions are going on from the advance taken, fresh advance cannot be sanctioned. Deductions cannot be adjusted against next advance.
- The amount shall be recovered in the subsequent month's salary not exceeding six monthly installments
- Staff advance account shall be maintained on an individual basis, the aim is to monitor the staff payment schedule.

## **11.0 STATUTORY DEDUCTIONS**

These are compulsory deductions instituted by Act of Parliament. National Social Security Fund (NSSF) must be deducted on monthly staff salaries. Staff contribution for this purpose is 5% and employer contribution is at 10%.

### ***11.1 Pay As You Earn (PAYE) and Withholding Tax***

These are deducted using guidelines from URA. Caution must be observed to make sure that statutory deductions are effected According to the Income Tax Act 2003.

## **12.0 FINANCIAL REPORTING**

This is to provide AFRISA 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 Team leader, Finance will ensure that required financial statements are prepared in a regular and timely manner to provide consistent, reliable and informative reports to the respective users. The Team leader, Finance shall also maintain the official financial statement file for month, quarter and annual statements. The Team leader, Finance or a person acting in that capacity shall prepare a consolidated monthly budgetary 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 Head of Secretariat with the support of the Team leader, Finance 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

### ***12.1 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. AFRISA Management and the Team leader, Finance are responsible for ensuring that all information reported meets the International Financial Reporting Standards (IFRS)

### ***12.2 Internal Management Reports***

- (i) Internal management reports shall be produced by the Finance platform. An expenditure compared to budget report' shall be produced on a monthly basis. For each budget line item, the following shall be included:
  - i. Budget for the year
  - ii. Current month's expenditure
  - iii. Cumulative expenditure to date
  - iv. Budget balance remaining on the date of the report
  - v. Percent variance
  - vi. Reason for the variance
- (ii) The report shall be compiled in accordance to stakeholders needs.
- (iii) The PID and the Head of Secretariat shall receive a copy of all the reports. Each platform head shall receive a copy of the platform reports. Reports will be produced on a timely basis.

### ***12.3 Reports from platforms to the Secretariat***

- (i) All platforms must prepare and submit to the Secretariat 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:
- (ii) The Head of Secretariat shall review and approve all platform reports before they are consolidated.

### ***12.4 Accounting Reports***

- (i) The Secretariat with assistance from the Team leader Finance/ Accounting shall produce the following reports in addition to the ones detailed above on a monthly basis. The following reports shall be produced;
  - a) Detailed Trial Balance (Appendix 11)
  - b) Balance sheet (Shall be consistent with IPSAS)

- c) Cashbook Summary (Appendix 12)
- d) Summary of Creditors' Report (Appendix 13)
- e) Income and Expenditure Report ( Shall be consistent with IPSAS)
- f) Bank Reconciliation Reports for all bank accounts (Appendix 14)

### ***12.3 External Reports to Donors***

- (i) Reports on AFRISA activities shall be prepared and submitted to the donors whenever required as will be stipulated in the grants agreements. Mandatory Quarterly Expenditure Reports (Appendix 15) shall be submitted to the donors.
- (ii) Submission of reports to Donors shall be coordinated by the Head of Secretariat and reviewed by the PID. The PID will sign off on donor report

### ***12.4 Foreign Exchange Management***

- a) AFRISA's functional currency (the currency of the primary economic environment in which it operates) shall be the Ugandan Shilling. Normally, it will be the currency of the economic environment in which cash is generated and expended by AFRISA.
- b) AFRISA management will endeavor to minimize losses arising from transaction and economic exposure due to foreign exchange fluctuations
- c) Each time any AFRISA office has a transaction in another currency, the Finance officer at secretariat must convert the Ugandan Shilling using the foreign currency exchange rate obtained from the printed bank of Uganda exchange rates on the internet for accountability purposes.
- d) 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
- e) For record keeping purposes on average exchange rate for a particular period must be stated on the financial report.
- f) Where donor agreements have provisions on foreign exchange, these shall be adhered to.

## **13.0 FIXED ASSETS**

### **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.

### **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 will 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 Manual and evaluation of current needs.

- (ii) Complete information associated with new fixed assets should be entered into the Fixed Assets register in the month the asset is procured. All new assets must be engraved with a unique AFRISA asset identity number. (Engraving will 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.

**Key Responsibilities:**

Key Document / Process	Responsible
Capital Expenditure Budget	Head of Secretariat
Fixed Assets sub-ledger	Accounts officers
Physical verification reports	Secretariat Administrator

**Terms and Definitions:**

- (i) Fixed assets are assets with an enduring life span (more than one year) that cost more than (the equivalent of) \$500; however items February 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 AFRISA, 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.

**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 Team leader, Finance shall prepare a Capital Expenditure Budget prior to March 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 Team leader, Finance 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 AFRISA identity number.
- (vi) Asset custodians are accountable for all of the assets under their custody. They are therefore responsible to ensure that appropriate location and movement logs and records are maintained.

- (vii) Fixed assets acquired by donation will be recorded at historical value.
- (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 Finance Manager 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) Obsolete and unusable assets should be disposed of at least annually, following procedures included in the Procurement Policies and Procedures.

### **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 AFRISA priorities.

#### **Definitions:**

Key partners - organizations with whom AFRISA 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 AFRISA requirements. The assets February still be usable in other situations that have lower performance requirements.

#### **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 in excess of \$5,000 or equivalent value. If the expected value of disposals is less than \$5,000 or equivalent 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 to the Finance Manager, for entry into the Fixed Asset register and archiving for audit purposes.

## **14.0 TRAVEL AUTHORIZATION, ALLOWANCES AND SUBSISTENCE**

All travels to be made shall be reflected in the approved budget. Any travel that was not budgeted for will be approved by the PID. Travels for Platform chairs shall be approved by the Head of Secretariat. All other travels shall be channeled through the immediate supervisor. Travel approval shall be in writing. The Travel Authorization Form (Appendix 16) 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 report indicating the benefits, output challenges and areas of improvement shall be compiled and

submitted within 10 working days to their immediate supervisor.

- (i) AFRISA 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, secretariat and international travels. Per diems shall cater for a person's meals and incidentals.
- (iii) Accommodation for travelers will be paid by AFRISA and accountability for this expense will be presented upon return.
- (iv) If the travel is not made, the employee will return the monies to the Finance platform and receipt will be issued.
- (v) The per diem rates shall be determined by the Board of Directors from time to time.
- (vi) Transit allowance will be paid to AFRISA staff in accordance with approved rates. This is to cater for transport to and from the airport.
- (vii) Out of pocket allowance will be paid to AFRISA staff whose accommodation and meals are already catered for by the hosts. This shall be 25% of the approved per diem rate.
- (viii) Staff and participants in AFRISA 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 actual cost of bus fare by the usually traveled route. Bus ticket and/or receipt are required. In the event that a receipt cannot be presented for places where the public transport does not issue receipts, reimbursement shall base on average transport fare.

#### **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 AFRISA business;
- (iii) The cost of lodging (room and applicable taxes) incurred on authorized trips is reimbursable. Charges must be itemized in a hotel statement and receipts. Receipts alone are not acceptable;
- (iv) Telephone calls made while traveling on AFRISA business should be limited to business purposes;
- (v) Registration fees and cost of conference materials for seminars, symposia and conferences.

#### **Allowable Per Diem Claims:**

- (i) The traveler shall only claim for meals that are not otherwise provided. For the sake of clarity, travelers shall 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.
- (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.

#### **15.0 AUDITING**

Statutory annual audits shall be conducted by the Auditor General's Office. However, a doner may request for a separate project audit.

## **16.0 FRAUD POLICY**

### **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 AFRISA 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 AFRISA. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/ title, or relationship to AFRISA.

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

### **Policy Objectives:**

- (i) To facilitate the development of controls that will aid in the detection and prevention of fraud in the institution.
- (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.

### **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 as a result 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

### **Guidelines, Procedures and accountabilities:**

- Each member of the AFRISA management team will 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 head of Audit Committee, Internal Audit or designated person who shall coordinate all investigations with the AFRISA legal contact and other affected countries or platforms, both internal and external.
- Irregularities concerning an employee's moral, ethical, or behavioral conduct should be

resolved by the Head of Secretariat and the designated Human Resources rather than the Anti- Fraud Unit.

- If there is any question as to whether an action constitutes fraud, contact Head of Secretariat for guidance.
- The Anti- Fraud Unit has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy.
- 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 Audit Committee.
- 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 AFRISA management, as will final decisions on disposition of the case.
- The Anti- Fraud Unit shall treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the Anti- Fraud Unit immediately, and should not attempt to personally conduct investigations or interviews/ interrogations related to any suspected fraudulent act.
- Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the Company from potential civil liability.

Members of the Investigation Unit will have:

- a) Free and unrestricted access to all Company records and premises, whether owned or rented; and
- b) 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.

#### **Reporting Procedures requirements:**

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

- An employee who discovers or suspects fraudulent activity will contact the Anti- Fraud Unit immediately
- The employee or other complainant February 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 in an effort 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

#### **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 Platform 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 FORMAT

Work plan for the period .....to..... Station/ Platform / Department.....

Code	Key Activities 1.xxxxxxxxxxxx Sub. Activity 1.1 xxxxx Sub. Activity 1.2 xxxxx	Target	Unit of Measure	Unit Cost	Quantity	Total Cost	Funders

### APPENDIX 2: CASHBOOK SUMMARY

Office.....

Reporting period.....

Date.....

Date	Particulars (Details)	Dr Ref	Cash	Bank	Date	Cr Particulars (Details)	Ref	Cash	Bank
	Grant		XX			Land		XX	
	Land			XX		Equipment suppliers			XX
						Vehicle		X	XX
						Creditor			XX
						Drawings		XX	
					Period end	Bal.c/d		'XX X'	'XX X X'
<b>Total</b>			<b>XXX</b>	<b>XXX</b>	<b>Total</b>		<b>XXX</b>	<b>XXX</b>	
Start of New Period	Bal b/d			'XXX'	'XXX X'				

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

Approved by:1.....Date..... 2.....Date.....

### APPENDIX 3: CASH ADVANCE REQUEST FORM

Date.....		Name of Claimant.....		Staff
NO.....		Serial No.		
Description	Amount			
<b>Total</b>				
Amount in words.....				
.....				
	Position	Signature	Date	
Prepared by				
Verified by				
Approved by				
Received by				

**APPENDIX 4:  
SCOPE OF WORK  
PROPOSED ACTIVITIES**

Proposed Activity	
Proposed Dates	
Platform / Department	
Project Name	

BACKGROUND:  
PURPOSE: SCOPE OF WORK: OBJECTIVES:

DELIVERABLES:

#	Deliverable	Deliverable Due
1		

**APPENDIX 5:  
TRAVEL ADVANCE REQUEST FORM**

<b>Name:</b>	<b>Date of submission:</b>
<b>Itinerary/Travel dates:</b>	
<b>Purpose of Trip:</b>	
<b>Mode of Transport:</b>	

Beginning On: Ending On:

Items	Unit	Rate	Total Amount (Indicate currency)
Per diem			
Transport			
Accommodation			
Others( where applicable)			
<b>Total Advance:</b>			

<b>Requested by:</b> .....		<b>Date:</b> .....
<b>Approved by:</b> .....		<b>Date:</b> .....
<b>Given by:</b> .		<b>Date:</b> .
<b>Received by:</b>		<b>Date:</b> .

**APPENDIX 6:  
GENERAL RECEIPT**

Receipt Number.....

Date.....

Received with thanks from.....

Entry Number.....

Being payment for.....

Particulars	Account Details	Account Number	Amount
Amount in words.....			
Received by.....		Date.....	
Checked by.....		Date.....	

**APPENDIX 7:  
TRIAL BALANCE**

ACCOUNTS TITLES	Debit (Dr) In \$	Credit(Cr) In \$
Cash Bank Land Office equipment Motor vehicle Drawings Capital Equipment Loan	XX X XX X X X ___ XXX	XX X X XXX

**APPENDIX 8:  
BANK RECONCILIATION FORM**

Bank Name..... Bank Account Name.....  
 Name..... Account Number.....  
 Reconciling for the month ending.....

Bank Balance According to Bank Statement		xxx
Add: 1. Deposits made by AFRISA not appearing on		
Bank statement	xx	
2. Bank error	xx	xxx
		XXX
Deduct: 1. Cheques issued but not cashed by the bank	(xx)	
2. Bank error	(xx)	(xxx)
<b>** Adjusted bank balance</b>		<b>XXX</b>

Balance According to AFRISA cashbook (Appendix 2) Add: 1. Additions by the bank not recorded in the cashbook xx 2. Errors in AFRISA cashbook xx Deduct: 1. Direct debits not in AFRISA's cashbook (xx) 2. Bank errors (xx) ** <b>Adjusted Cashbook (2)</b>	xxx XXX (xxx) (XXX)	xxx
** The adjusted balances should be the same.		

**APPENDIX 9:  
QUARTERLY EXPENDITURE REPORT FORM**

Platform office.....  
 Quarter.....

A Line Item	B Budget	C This Quarter's Expenditure	D Previous Expenditures	E Expenditure to-date (C+D)	F Remaining Funds (B-E)	G Percentage of Funds Expended (E/B)%

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

Approved by: 1..... Date.....

2.....Date.....

**APPENDIX 10:  
QUARTERLY REIMBURSEMENT REQUISITION FORM**

Platform / Department office.....Project.....

Quarter.....

1	Total projected expenditure for the quarter (work Plan attached)	A
2	Bank balance	b1
	Petty cash balance	b2
	Total Funds on hand (b1 + b2)	B
3	Expected Expenditure from date of requisition to the beginning of upcoming quarter	C
4	Estimated funds on hand at the end of the current quarter (B-C)	D
5	Funds required for upcoming quarter (A-D)	E

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

Approved by: 1..... Date.....

2.....Date.....

**APPENDIX 11:  
SUMMARY OF CREDITORS' REPORT** Office.....  
Reporting period.....  
Date.....

S.No	Name and Contacts of Supplier/Vendor	Description of Contract	Original Contract Amount	Date of First Installment	Amount Outstanding	Remarks and Planned Action
1						
2						
3						

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

Approved by: 1..... Date.....

2.....Date.....

**APPENDIX 12:  
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
	<b>Required</b>	<b>Received</b>	<b>Requested Amount</b>	<b>Authorized Advance</b>
Allowance (SDA)	YES/NO	YES/NO		
Per diem	YES/NO	YES/NO		
<b>Total</b>				
Fuel..... Other Specify..... Recommendation..... ..... ..... Signature and Date..... Authorization..... Signature and Date.....				