



AWEAPON

African Women's Economic Policy Network

**ACCOUNTING POLICIES & PROCEDURES
MANUAL**

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GLOSSARY AND SUMMARIES

To facilitate the understanding and use of this manual, a definition of the terms used is provided.

1. Annual work plan /budget

The work plan lays down activities that the organisation wishes to accomplish in a particular year.

Where as the budget provide the financial estimate to the work plan.

2. Balance sheet: A status of the relation between assets and liabilities.

3. Budget exchange rate: established and fixed when preparing budget.

4. Budget line: covers a specified type of expenditures or activity

5. Budget revision: changes in actual approved budget figures.

6. Calendar year. 1st of January to 31st of December

7. Bank reconciliation: A statement, which reconciles bank balances to the records of the organization at the end of a given period to show whether, the cashbooks tally with the bank statements.

8. Executive Director: is the Organisation's head overseeing all activities.

9. Finance and Administration Officer: who is the head of the Finance and Administration section of the organization.

10. Organization funds include; all revenue of the African Women's Economic Policy Network (AWEPON). All money held in her official capacity, whether temporarily or permanently.

11. Fixed assets: Assets with useful life of at least 2 years.

12. Fixed assets register: a record showing the fixed assets that the organization owns.

13. Payment voucher: a form filled every time a payment is made by the organization.

14. Petty cash: an amount of money held by AWEPON in order to settle small everyday payments.

15. Stock: items which are consumable e.g. stationery.

16. Other cash: Refers to amount of money drawn for a one off specific payment.

~~17. FAC: Finance and Administration Committee.~~

~~18.17. _____ SMC: Steering and Management
Committee Board~~

~~19.18. _____ CSO: Civil Society Organisation~~

CHAPTER ONE

1.1 A BRIEF BACKGROUND OF AWEPON

The African Women's Economic Policy Network (AWEPON) is a Pan- African faith-based non Governmental Organization (NGO) with the regional Secretariat legally registered in Uganda Working closely with churches and other NGOs. AWEPON has an active membership of 150 organisations in 22 countries across Africa. AWEPON owes its origin to the All Africa Conference of Churches (AACC) Women's Desk that initiated faith-based consultations on the impact of economic policies on women, leading to the formation of a continental initiative in the name of AWEPON.

Vision - AWEPON works towards [achieving household economic integrity and sustainability, achieving economic justice](#)

Mission- AWEPON seeks to [empower women especially at grass root level and establish Networks for economic sustainability, strengthen the capacity of women especially at the grass roots and national levels to influence the shape of economic policy.](#)

AWEPON was then launched as a network of Africa women's CSO engaged in women's rights and gender equality, during the 1994 United Nation's NGO regional preparatory conference that was held in Dakar Senegal. It was during the aforesaid conference that various participants expressed commitment towards the formation of AWEPON. This was particularly in response to a presentation by a group of women drawn from different countries and organizations in Africa. The main thrust of their presentations was on the impact of economic policies especially on women's own analysis of the economic crisis. The founding principle for the network was that women have the fundamental right to shape economic policies that impinge on their livelihoods.

Objectives

AWEPON aims to:

- [Create a forum where groups working on economic issues link up, share experiences from national, regional and international perspectives.](#)
- [. Strengthen the capacity of members and their partners at all levels to analyze, critique and build alternatives to unjust economic policies through research, training, mentorship and information sharing.](#)
- [Enhance women's productive capacities through business projects incubation and microfinance support.](#)

- ~~Be a forum for analysis, discussion and dissemination of information about existing economic policies.~~
- ~~Strengthen, through training and research, the capacity especially of rural based African women to lobby and influence policy.~~
- ~~Link up groups, networks and individuals to share experiences on the economy.~~
- ~~To strengthen women's capacity to develop alternatives to unjust economic policies.~~
- ~~To ensure that women's needs and concerns become central in economic decision-making process of pertinent institutions~~

The network works around the principle that women have a fundamental right to shape economic policies that impinge on their lives and their families.

AWEPON CORE VALUES

- **Honesty and Integrity:**
This refers to both financial honesty and honesty to our vision mission and strategy. The way we interact with the people we serve, Partners, Government, Funding Partners and among our selves; the way decisions are made and implemented can all reflect integrity to our vision and mission. This value means that AWEPON staffs are not expected to engage in any dishonest activity within or outside AWEPON.
- **Respect for people with a spirit of love:**
Treating people with respect irrespective of ethnicity, religion, economic and social status, position held in AWEPON. AWEPON recognizes people's views aspirations and personalities.
- **Accountability:**
AWEPON staff should be accountable to themselves, Partners, Government and Funding Partners.
- **Transparency:**
All persons affiliated to AWEPON should be open to each other, be informed of what is going on in AWEPON and particularly supervisors to be open to subordinates. However, this should not compromise certain issues and decisions that should be kept confidential.

1.2 INTRODUCTION AND OBJECTIVE

The purpose of this Accounting Policies and Procedures Manual is to introduce standardized policies, procedures that will improve the efficiency and effectiveness of finance and Assets management of AWEPON.

The manual will act as a reference guide to all Financial Management procedures of the organisation.

1.3 USERS

AWEPON staff will use the manual. External auditors [Steering and Management Committee Board, FAC](#) as well as other interested parties will also use it as reference. The manual will assist to comply with Funding partners accounting requirements as well as the generally acceptable accounting and auditing principles.

Nothing in these regulations can over rule any obligation laid on any person by law. Where there is conflict between any instructions previously issued, these regulations shall stay. All staff must adhere to the manual for financial Management matters.

1.4 UPDATING

Proposals for amendments are to be forwarded by the Executive Director to the [Steering and Management Committee \(SMC\) Board](#) for approval.

1.5 RESPONSIBILITIES

The responsibility for the clarification of these regulations rests with the Executive Director. The Finance and Administration Officer is responsible for the general super vision and management of accounting operation of the organisation and reporting to the [Executive Director](#).

1.6 Audit.

The [SMC Board](#) shall engage an independent Certified Public Accountant to Audit the records. The selected firm holds office for a period not more than 3 years but this can change annually. Audits are preventive and corrective in nature. They are carried out to ensure that mismanagement is avoided rather than detected, that “best practise” is being followed and that Staff with financial responsibility is supported in their work.

An External Auditor must be identified to carry out AWEAPON annual Audits in accordance with current internationally recognised Audit standards.

The aim of the external audit is to ensure that:

- The organisation’s activities are operated with an attitude based on thrift, efficiency and productivity.
- Instructions are followed as well as the national laws are followed.
- The Auditors report and Audited financial statements are ready not later than 60 days after the accounting year-end.
- Copies of this report are distributed to respective parties e.g. funding partners and members. The [Steering and Management Committee Board](#) may also call in the external Auditors to Audit the Whole/ Specified accounts at any time of the year for an extra fee should they deem it necessary.

1.7 Legal status of the office.

AWEPON offices must be fully registered with an NGO Registration and Government Agreement. AWEPON is expected to keep a good working relationship with relevant Ministries in countries of operation to secure an atmosphere of co-operation and to avoid any problems concerning legal status.

A lawyer must be identified for consultation in legal matters of a complex or serious nature. The lawyer should represent a well-respected and established law practice. A lawyer should also at regular intervals scrutinise and endorse staff contracts and tenancy agreements to avoid any legal problems in case of disputes or claims.

1.8 Insurance

All AWEPON staff on duty must be covered with group Insurance. The staffs are instructed never to sign or acknowledge any responsibility or liability in case of accidents or damages related to AWEPON work. This should be left for negotiation by the lawyer and insurer.

It is a requirement that all major items of Equipment and assets such as vehicles be insured.

CHAPTER TWO

2.0 FINANCE POLICIES AND PROCEDURES

Guidelines in this section are to ensure uniformity in financial reporting.

2.1 POLICIES

AWEPON follows stipulated policies and these include:

- Maintain books of accounts in relation to generally accepted accounting principles (GAAP).
- Follow consistency and accrual basis.
- Financial reports are in two currencies (US dollars and Uganda shillings).
- A yearly exchange rate is agreed upon at the beginning as a working rate for budgeting purposes.

- Internal controls are in place to ensure reports give a true and fair view. Such controls include division of labour, authorization and approval etc.

2.2 GUIDELINES ON CUSTODY AND ACCOUNTABILITY OF FUNDS

For the proper collection and custody of the organization's funds, staffs should adhere to the following guidelines:

2.2.1 DEBTORS

a) Working advances / contingencies

- Advance payments or Contingencies may be made to staff for specific activities.
- AWEPON provides working advances to staff for local /international working trips.
- Request for contingency payments will be made in the same manner as other payments.
- The accounting department will record all contingency / advance payments made in the advance register
(Annex 08)
- Staff must make an effort to account for working advance not later than Five (05) working days after completion of trip or work. All these will be booked on staff's personal account until the accountability will be approved. Failure to account for such funds with no genuine reason, a portion of the salary of this staff member will be withheld in order to recover the amount in question.
- On completion of activities, staff shall fill an accountability form **(Annex 06)** attaching all supporting documents and forward it to the Finance and Administration Officer for checking
- All expenses must be in line with the budget. Any variance must be explained and approval sought from the Executive Director. In case of expenditure out side the budget line without authorization, then the responsible officer suffers the deficit.
- The Finance and Administration Officer will then forward it to the Executive Director for review and approval.
- No further Contingencies will be advanced to staff prior to accountability of previous advances.
- If staffs fail to account satisfactorily for, or to produce any part of cash or other items of value entrusted to him/her within 05 working days, she/he may summarily be required by the Executive Director / Finance and Administration Officer to pay back the entrusted funds. Similarly officers to

whom cash or other items of value are entrusted jointly may be required to jointly meet the obligation.

- If at any time the organization's revenue sustains a loss by reason of the neglect or fault of any officer, or if improper payments of the organization's money are made by any officer, she /he shall be liable to be surcharged with the amount of the loss.
- No officer will be relieved from any portion of their responsibility should she/he delegate.
- The Finance and Administration Officer shall ensure that all staffs have clear instructions for carrying out the financial side of their duties. Any such instructions must conform to this manual.

b) Other Prepayments

- Prepayments are payments made in advance of receipt of goods or services.
- A schedule should be prepared listing individual prepayments, which must be reconciled to the trial balance and final accounts.
- A list of the organization's debtors must be produced every month.

c) Bad Debts

- In the event that any debt is deemed irrecoverable, A recommendation to write off a bad debt shall be made to the [FAC](#) by the Finance and Administration Officer through the Executive Director. This must give full reasons detailing previous action taken to obtain payments, with dates. If loss of these funds is due to recklessness of any staff of the organization, then the liability falls on this staff member. it may be written off, subject to approval as follows:
 - Up to 1,000,000/= (\$ 500) by Executive Director.
 - Above 1,000,000/= (above \$ 500) by [Finance & Administration Committee](#).
- All possible means to recover the debt should have been exhausted and further costs to recover the debt taken into consideration. The accounting treatment is to debit bad debts and credit debtor's account.
- All Bad Debts to be written off should be supported with a written approval by [FAC??](#)

d) Staff Salary Advance

- For salary advance, staff can be provided with 50% of their salary (dependent on the availability of funds) as advance in case of a serious problem with approval of the [FAC??](#).

- Salary advance will be deducted from the employee's salary within a period of 2 months.
- No extra salary advances shall be advanced to staff prior to recovery of the previous advance.
- All salary advances to be approved by the ~~Chairperson Finance and Administration Committee??~~.
- The Finance and Administration Officer shall keep record of all staff Salary Advance by use of a staff Debtors Memorandum account (Annex 09)

2.2.2 Creditors

a) Accruals

- An accrual is when goods or services have been received before end of the accounting period but where no invoice has been received and no payment has been made.
- Only accruals for amounts over 500,000/= should be provided for at the end of the year.

b) Creditors

Creditors should only be recognised where an invoice for goods or services has been received prior to the end of the financial year but where no payment has been made.

c) Other Creditors

These relate to funds received on behalf of other projects or partner organisations. This money is therefore due to these projects and these projects are creditors of AWEPON.

2.3 FINANCING OF AWEPON

The organization is financed through:-

- (i) Grants from funding partners.
- (ii) Other sources of income-AWEPON contribution (self sustainability is encouraged)
 - Sale of Publications
 - Research

2.4 WORKPLAN AND BUDGETING

AWEPON prepares a strategic work plan/budget, which covers 3-5 years. The strategic plan sets out what impact AWEPON aims to achieve with its funds. From the strategic plan, an annual work plan/budget is developed to give guidance on specific activities that can be implemented in the respective year.

2.4.1 Responsibilities.

It is the responsibility of the Executive Director together with Program Officers and Finance and Administration Officer to produce an annual work plan and budget. A draft annual work plan and budget for the following year should be ready by 31st December of the previous year.

2.4.2 Procedure

- All departments must contribute to the formulation of the work plan and budget by submitting their requirements in time.
- Each department provides a detailed report of the anticipated activities. While budgeting details of expected expenditure are noted for future reference.
- All assumptions underlying preparation of the budget shall be clearly stated by the Finance and Administration Officer e.g. rate of inflation, exchange rates applied, so that it can easily be understood.
- A zero based budget is preferred. However, reference can be made to previous year(s) income and expenditure reports.
- The [SMC Board](#) must approve the strategic work plan.
- The [Steering and Management Committee Board](#) approves annual work plan and budget. The work plan must suit Funding partner requirements where possible.
- Any changes after the budget is approved can only be made after seeking approval from the [Finance and Administration Committee??](#).

Every budget must have account codes, which should be according to the budget lines. Before any payment is made, reference should be made to this chart of accounts. It's important for staff to have a copy of the chart of accounts for reference.

2.5 BUDGET MONITORING REPORTS.

These are reports, which compare actual expenditure with the budget and are prepared on a monthly basis. This is a budget control process to enable management evaluate the financial performance of the organization. The responsibility for such reports rests with the Finance and Administration Officer and must be presented in the monthly programme meetings. This report must be ready by 10th of the following month.

- Variance explanations must be provided for all variances whether positive or negative, over 10%, and 5% for personnel costs. However if a variance in terms of figures is less than 10% (-ve or +ve) but more than UGS 2,000,000/=, it will be considered material and therefore must be reported on.

2.5.1 Funding partner Reports

The Finance and Administration Officer shall prepare funding partner reports in accordance with formats and time deadlines agreed upon with the funding partner.

- The Executive Director will review the funding partner reports and submit such reports to the relevant stakeholders.

CHAPTER THREE

3.0 ACCOUNTING PRACTICES

Books of accounts are prepared in accordance with internationally recognized accounting principles.

The fundamental principles for accounting and management are:

- All expenses must be based on the approved budget.
- A chart of accounts codes should be based on the approved budget to ensure that there is correct grouping of income and expenditure.
- Book keeping must be based on original vouchers.
- Internal controls must be in place for handling and balancing of cash and bank accounts. This will involve division of labour and supervision.
- The records are based on full double entry book keeping system.

3.1 BANK AND CASH MANAGEMENT

3.1.1 Introduction

- a) Bank accounts are the major store of funds and due to the high-risk levels of cash; Cheque transactions should be preferred wherever possible.

When necessary, cash payments will be made from a petty cash float. The float level and maximum amount payable will be determined by the Management from time to time depending on the prevailing situation, subject to approval by [FAC??](#).

3.1.2 Bank

- a) The ~~Steering and Management Committee~~[Board](#) members on request by the Executive Director shall approve opening and closing of new bank accounts. The bank accounts must be in the official organization name.
- b) The number of bank accounts held would be in accordance to contract agreements signed by funding partner and operational requirements as per requirement from time to time.
- c) A separate cashbook will be maintained for each bank account.
- d) A Bank reconciliation statement must be prepared for each account at the end of each month.

3.1.3 Signatories to the Bank accounts

- a) There shall be a maximum of 3 signatories for each of the bank accounts: 1 principal (A) signatory and 2 secondary (B) signatories. The bank accounts should be arranged such that the principal (A) signature and any of the two secondary (B) is required before release of funds. The category composition shall be as follows.

Principal (A):

1. Treasurer Steering and Management Committee

Secondary (B):

1. Executive Director AWEAPON
 2. ~~Chairperson of Finance and Administration Committee??~~
- b) The Steering and Management Committee shall approve changes to signatories.
 - c) Under no circumstances may a cheque be signed before full details of the payee and amount payable have been entered.
 - d) Bank accounts should never be over drawn.

3.1.4 Bank Account Policy

AWEAPON will open both local and foreign currency current accounts with banks that fulfil the following:

- Have legal presence in Uganda.
 - Provide timely bank statements.
 - Provide checking or current accounts.
 - Have the best credit rating possible.
 - Be affiliated with a stable, multinational financial institution.
 - Give immediate credit for US Dollar cheques drawn on AWEAPON accounts.
 - Have commonly needed currency readily available.
 - Provide needed forms of currency such as travellers cheques and bank cheques
 - Offer banking services to AWEAPON employees.
 - Accept AWEAPON control measures such as use the official seal on cheques and use of cheque writing machines.
- a) Any exception to the above requirements needs to be documented and approved by the [Steering and Management Committee Board](#)
 - b) Upon selection of the ideal bank, complete specimen signature cards for each bank account. This should be done whenever there is need to change bank signatories.

3.1.5 Payments from the Bank

- a) Before any payment is made, payments requisition **(Annex 02)** must be filled in detail with all supporting documents attached. Supporting documents may include:
 - Invoices,
 - Receipts,
 - Copy of Local Purchase Order (LPO)
 - Delivery notes
 - Goods Received Note (GRN)
 - Copy of valid contracts in case of contractual work.
 - Purchase requisition notes
 - Copy of the supplier analysis form filled at time of selection of the supplier.
 - Profoma invoices or valid price list.
- b) If the original supporting document are not available, then explain the reason why on a note attached to the payment requisition.

- c) The budget holder will then recommend and pass on to the approving officer.
- d) Irrespective of the authorisation level, all requisitions must pass through the Finance department for further scrutiny and verification.
- e) The Finance department will fill section B of the requisition to indicate the bank account and section C, after which the requisition is forwarded to the relevant authorizing officer (Take into consideration the authorization levels). The finance department should ensure that:
- The value of payment requisition is equal to the value of goods, services received / ordered.
 - The supporting documents justify the payments
 - Payment is currently due, based on the purchase contract.
 - The supporting documents are accurate.
 - Arithmetic accuracy.
 - Accurate coding
 - Within budgetary provisions.
- f) After approval, the request is returned to the finance department for preparation of the payment voucher and cheque.
- g) The Finance and Administration Officer should:
- Review the payment voucher for completeness and accuracy.
 - Ensure that cheques are not made to "cash" or "bearer"
 - Check the payees name on the cheque is spelled correctly and matches the name on the supporting documentation.
 - Ensure that all blank spaces on the payment, payee and date lines on the cheque are filled in to prevent alteration.
 - Ensure that the amount of payment does not exceed the authority levels of the officer authorising the payment.
 - Sign the payment voucher.
- No payment should be made without supporting documents.
- h) The Finance and Administration Officer will pass over the payment voucher and cheque together with the supporting documentation to the signatories.
- i) The cheque signatories should satisfy them selves with the validity of the payments by checking for:

- Correctness of the procurement procedures.
 - Correctness and adequacy of supporting documents
 - Amount of payment
 - Account details
 - Authorisation
- j) All fully signed cheques should be forwarded to the Finance and Administration officer who will hold them until collected by the supplier / payee.
- k) The Finance and Administration Officer should:
- Notify payees that cheques are ready for delivery.
 - Obtain positive identification of payees such as a drivers licence, passport etc.
 - Obtain an acknowledgment of receipt from the payee. These should include;
 - Signature of payee on the payment voucher and requisition.
 - An official receipt.
- l) The Finance and Administration Officer will ensure that the payment voucher, request and supporting documents are stamped "PAID" once payment is made.
- m) The Finance and Administration Officer should make sure that the payments are entered in the cash book with the following details
- Cheque date
 - Cheque number
 - Voucher reference
 - Payee
 - Amount
 - Description of purpose of payment

3.1.6 Cheque Books

- a) The Finance and Administration Officer should ensure that chequebooks are kept in a safe / cash box. Any loss of the same should be reported to the Executive Director immediately. The loss should be reported to the bank immediately and if the situation warrants reporting to the police then this should be done immediately.
- b) Cheques should be completed in ink (black) and no gaps should be left before or after words or figures.

- c) Fill out the cheque stubs with summary details of the cheque.
- d) On completion of the cheque leaves, stubs should be kept until the end of the financial year and then stored with the other accounting records.
- e) Any cancelled cheque must be clearly marked cancelled perforated and then filled with other documents in a serial order of payments of that particular bank account.

3.1.7 Stale Cheque.

- a) A cheque which remains un-cashed for more than 6 months should be regarded as stale
- b) The bank should be notified in writing by the Finance and Administration Officer, through the Executive Director and request the bank not to honour the cheque if presented.
- c) The stopping of the cheque should be noted in the cashbook and on the payment voucher.
- d) The Finance and Administration Officer should prepare a journal to debit the bank and credit a liability account.
- d) The Finance and Administration Officer should endeavour to contact the recipient of the cheque to find out why it remained un-cashed.
- e) If appropriate to replace the cheque, a new payment voucher should be completed.

3.1.8 Bank statements and Reconciliations

- a) On the last working day of each month, the cashbook should be ruled off and a closing balance established.
- b) A statement must be prepared by the Finance and Administration Officer reconciling the cashbook balance to the bank statement. This should be signed and dated.
- c) The Executive Director must endorse the Bank reconciliation statement.

3.1.9 Petty Cash

- a) For security reasons, the handling of cash should be kept to a minimum and whenever possible bank transactions should be carried out. A limit of UG SHS 200,000 can be kept for petty cash purposes and transactions paid out of this should not exceed SHS 50,000.
- b) The petty cash imprest level and limit shall be determined from time to time by the [Finance and Administration Committee??](#)
- c) Petty cash shall be maintained on an imprest basis.

- d) A separate cashbook shall be maintained for petty cash and supporting documentation shall be maintained in a separate file.
- e) Payments from petty cash shall be made on a duly-authorized payment voucher.
- f) The Executive Director must make a surprise petty cash count at least once a month and Fill a cash count form **(Annex 03)**
- g) Before any petty cash payment is made, a payment requisition **(Annex 02)** must be filled with all supporting documents e.g. invoices, receipts etc.
- h) The Finance and Administration Officer will then recommend and pass it on to the approving officer.
- i) The approving officer should verify arithmetic accuracy, coding and budgetary provision.
- j) Payment voucher should then be prepared for the approved request and payment effected.
- k) Replenishment of petty cash should be done as follows:
 - When petty cash is insufficient the responsible officer must prepare a request for replenishment **(Annex 10)**
 - The Finance and Administration Officer should reconcile the petty cash book balance with a physical count and sign the request for replenishment.
 - Attach the signed copy on a payment request and the normal authorisation procedures follow.
 - A cheque can be raised for the amount required to restore the petty cash to the imprest level.
- l) Security of cash.
 - Cash in transit and cash with staff on official duties must be covered by money insurance. The responsibility for cash storage rests with the Finance and Administration Officer.
 - In case of theft, the Finance and Administration Officer should minimise the risk to life and should report the incident immediately to the police and administration

3.2 RECEIPT OF FUNDS

3.2.1 Definition

Official receipt is a document issued to acknowledge that AWEAPON has received a cash or cheque payment.

Receipts and Income includes all cash, cheques and fund transfers received by AWEPON.

Composition can be either of the following:

- Contribution from Funding Partners.
- Contribution from other organizations
- Income from local fund raising
- Sales from AWEPON property
- Settlement of insurance claims

3.2.2 Procedures when cash or cheques are received

- a) The Finance and Administration Officer is authorised officially to receive funds on behalf of AWEPON. When cash is received the officer needs to;
 - Ensure that the cash receipt is authentic and for a valid transaction.
 - Check that the amount agrees with all the supporting documents.
 - Examine all currency water marks and other security features
 - Store in a lockable box until deposited in the bank.
- b) When receiving cheques and other negotiable bank documents, the Finance and Administration Officer needs to verify that:
 - The cheque is issued by the payer and payable to AWEPON
 - The date is correct
 - The amount in words and numbers agree
 - The payee signed the cheque
- c) A sequentially numbered official receipt (in duplicate) must be issued **Annex 11** All funds received to the organization's bank account must bear a receipt then a written confirmation can be sent to the sender of the funds immediately. Even interest from the bank must bear a receipt.
- d) Original copy of the receipt must be given to the payer at the same time the payment is received.
- e) Income shall be recognised as and when income is received. However, grants/ income received in advance will be treated as accrued advance or income.
- f) The Receipts must be posted in the cashbook on a daily basis.

3.3 SALARIES AND PAYROLL

3.3.1 Salaries.

- a) Approved appointment letters should be the basis of salary payments
- b) All salaries will be paid by cheque or direct transfer to staff's accounts.
- c) In case of any change in salary by management, a written letter must be given to the finance department to note such changes.

3.3.2 Payroll

- a) Preparation and authorisation of payroll must be segregated. The Payroll will be prepared by the Finance and Administration Officer and approval by the Executive Director.
- b) The payroll must be prepared from source documents appointment letters and personnel files.
- c) All deductions required to be made by law or under any regulations must be made and remitted to the relevant institutions. These include:
 - PAYE which should be calculated and remitted to URA.
 - NSSF which should be calculated and remitted to the authority as per statute.
- d) Pay slips must be distributed to all staff at the end of the month showing details of the calculations to their net pay.
- e) An annual NSSF statement should be obtained for each member of staff and distributed.

3.3.3 Casual labour

Wages will be paid in proportion to the days worked since this is a daily payment and care must be taken to pay for work actually done.

3.4 PREPARATION OF FINANCIAL REPORTS AND CHART OF ACCOUNTS

3.4.1 Financial Reports

- a) AWEAPON financial reports are prepared monthly, quarterly and annually using cashbooks, journals and bank statements. The Finance and Administration Officer is entirely responsible for preparing the reports.
- b) The reports provide guidance to the budget follow up. A list of codes is drawn from the approved budget and then used as a basis for payment.
- c) Financial reports will include the following:
 - Monthly Bank reconciliation (Annex 12) and Bank statement.
 - Monthly payroll and payroll Journal voucher (JV)
 - Quarterly, interim and Annual Income and expenditure report.
 - Quarterly, Interim and annual stores report.
 - Quarterly, Interim and Annual Balance Sheet.

The Executive Director can specify any additional reports required which can be prepared automatically.

3.4.2 Chart of accounts

- a) No staff is authorized to amend the chart of accounts without prior permission from the [Finance and Administration Committee??](#)
- b) Amendments shall only be done when need has been identified to upgrade the chart of accounts dimensions and account codes.
- c) The current chart of accounts shall have the following dimensions:

Description	No. of characters
Project filter (Activity)	xxxx
Expense classification (account code)	xxxx
Source of Funds (Donor code)	xxxx
Staff code	xxxx

- d) The account codes must be as follows

Description	Range
Balance sheet items	1000 – 4000
Income	5000 – 5099
Expenditure	6000 – 7000

3.5 INTERNAL CONTROLS

- a) In order to tighten up internal controls, a financial monitoring checklist must be in place (See annex 01D)
- b) All cashbooks including petty cashbook voucher/ receipts books and office stamp must be locked in the Finance and Administration Officer's office and is directly responsible for the safety. She/he is responsible for ensuring that the safe or cash box is in good order. Loss of keys to the Finance and Administrative Officer's office/safe must be reported immediately to police who will take appropriate steps.
- c) Division of labour: duties within the finance department are shared to avoid easy manipulation of the system.
- d) Supervision and authorization: the responsible officer must approve all payments.

3.6 WORKING ADVANCE/ PERDIEM

- a) No duty travel is to be undertaken without the authorisation of the Executive Director who will ensure that the trip is relevant to AWEAPON activities and contributes to the overall enhancement of the organization's objectives.
- b) Subject to conditions herein stated, AWEAPON employees travelling on authorised trips shall receive a travel allowance to cover expenses for hotel accommodation, meals and transportation.
- c) AWEAPON staff required to travel on duty may be advanced a reasonable amount to cover travelling and other related costs. The account of the staff receiving the advance will be debited accordingly. Travel advance can only be obtained by completing a "request for duty travel" (See Annex 01E) and approved by the Executive Director. Reconciliation of travel advance shall be made within five (05) working days of return from duty trip.
- e) Per-diem rates: These rates are standard to all AWEAPON trips but reference should be made to meet partner requirements. Management from time to time depending on the prevailing conditions will determine these rates.

CHAPTER FOUR

4.0 ADMINISTRATIVE ISSUES

These are issues that deal with operational activities of the organization.

4.1 FIXED ASSETS AND SERVICES

Definitions and Policy.

- a) Fixed assets refer to tangible items owned by an organization which;
 - Have a lifetime of more than two years.
 - Is worth Ug SHS 500,000/= and above.
 - Is owned by AWEAPON
- b) Fixed assets include:
 - Vehicles,
 - Buildings,
 - Office equipment
 - Furniture and fittings.
- c) Services are intangible assets that an organization can acquire or provide such items include consultancy services.
- d) Acquisition cost is the initial cost of the fixed asset plus the other costs of making the fixed asset operational. These may include:
 - Import duties and taxes
 - Shipping handling and transport to the place of use
 - Other similar or associated costs.
- e) Other additional costs related to fixed assets include:
 - Any cost that extends the life span of the asset.
 - Any cost that enhances the capacity, economy of operation and efficiency or usefulness of the item.
- f) Assets that are capitalised are recorded as fixed assets on the balance sheet and charged proportionately to expenditure over the expected useful life of the asset.
- g) Durable assets that cost less than Ug. SHS 500,000/= should be expensed on purchase and recorded in an inventory for control purposes.
- h) If assets are acquired in a batch but individually cost less than the capitalisation threshold, they should be expensed and recorded in the inventory.

- i) Donated assets shall be treated as above. For accounting records, the market value at the time of donation will be used.
- j) All major assets should be insured for all risks.
- k) The Finance and Administration Officer is responsible for the Assets and Inventory register.

4.1.1 Acquisition of fixed asset

- a) Fixed assets can be acquired through the purchase process described in the Procurement manual.
- b) On acquisition all the fixed assets must be engraved as follows:
 - Name of organisation AWEPON.
 - Item description e.g. PC – Personal computer.
 - Item number (Range from 001 – 999)
 - Donor (use single letter e.g. D – for DANIDA)

Example; AWEPON/PC/001/D

4.1.2 Fixed assets register

- a) AWEPON shall maintain a fixed assets register (Annex 13) to facilitate control over the assets. The register must contain the following information as a minimum; type of item, number of units, serial number (if any), and make, date of acquisition price, normal storage location, date and signature of last physical inspection
- b) The assets register should be reconciled to the general ledger on a quarterly basis.

4.1.3 Inventory

- a) All assets with use full life of more than two years but cost less than Ug. SHS 500,000/= should be expensed on purchase and recorded in the inventory register (Annex 14).
- b) An inspection of each item on the inventory register should be made at least once a year to confirm its existence and condition.

4.1.4 Disposal of Fixed Assets

- a) Disposal of fixed assets can be voluntary or involuntary
- b) Voluntary disposal of a fixed asset can be as follows.

- Sale
 - Donation to a third party.
 - Authorized destruction.
- c) Involuntary disposal of a fixed asset may be through;
- Theft
 - Damage beyond repair
 - Loss
- d) ~~Disposal committee shall consist of FAC Treasurer, any other technical member of FAC, ??~~ Finance and Administration Officer and any other co-opted member deemed appropriate by management.
- e) To dispose off a fixed asset, the disposal committee needs to;
- Decide which fixed asset is to be disposed
 - Determine the manner of disposal
 - Document the recommendation for approval by the Executive Director.
 - Recommend the buyers and how to conduct the sales exercise.
- f) The disposal committee may decide to donate a fixed asset to another organisation or AWEAPON beneficiary. To do this, the disposal committee needs to;
- Prepare a written deed of donation according to the law or practise.
 - Obtain approval from the Executive Director on the deed of donation.
 - Give the recipient all documents of ownership and he/she should sign to acknowledge that he/she has received the documents.
 - Forward the deed of donation to the Finance and Administration Officer for record purposes.
- g) If a fixed asset is stolen or damaged beyond repair, the employee responsible for custody of the item needs to notify their immediate supervisor who will in turn notify the Executive Director.
- h) The Finance and Administration Officer should conduct an investigation into the loss and prepare a report that includes:
- The exact date and time of the loss or the best estimate if the item has disappeared.
 - The circumstances of the loss.
 - A statement on whether negligence of the person responsible for the item contributed to the loss.
 - Sign and approve the investigative report
 - Forward the report to the Executive Director.

- i) When a fixed asset becomes obsolete, staff will be given priority to bid for that item. In case staffs are not interested then the public can be contacted. The sold item is then scrapped off the asset register.
- j) Disposal must take into account contractual obligations imposed by the donors on purchase of the asset.
- k) The Finance and Administration Officer shall prepare agreements for sale and be responsible for the whole process.

4.1.5 Depreciation policy.

Depreciation is a charge to the income and expenditure account in order to write off the cost of a fixed asset over its expected useful life.

- a) AWEAPON depreciation policy is based on a straight-line method.
- b) Annual rates are estimated to write off the assets over their useful life. Assets that are depreciated include motor vehicle, office equipment, furniture and fittings. Auditors together with the Finance and Administration Officer provide depreciation rates according to current information.
- b) A full year's depreciation should be charged in the year of purchase and nil in the year of disposal.

4.1.6 Accounting for fixed assets

- a) On purchase, fixed assets should be charged to expenditure.
- b) At the year-end, all fixed asset purchases will then be transferred to the balance sheet.
- c) Donated fixed assets should be recognised as income. Credit income and Debit the asset account with the market value of the fixed asset.

4.2 Stock

Stocks refer to items purchased but not necessarily used immediately but kept until they are required.

- a) All items acquired through issue of LPO should be received in store by the Secretary/Storekeeper and issued to the user through a request note (Annex 16).
- b) Exception to (a) above is on items which are used immediately at the point of purchase e.g. Tyres which are fitted immediately on the vehicle at the point of purchase. The driver should write a report and hand this report to the Finance and Administration Officer together with the delivery note. The Secretary / Storekeeper will inspect the vehicle to verify the report and delivery note and then write a Goods Received Note (GRN).

- c) Stock must be well controlled by use of secure and appropriate storage facilities and a proper system of documentation.
- d) Stores should be in an orderly and tidy manner to enable stock counts and identification. The Finance and Administration Officer through the Secretary/Storekeeper will be responsible for stores and stock.

4.2.1 **Stock Cards** [annex 15] should be kept for each stock item to record the movement (issues and receipt) on the stock item.

- A stock card must be up dated each time there is a movement of the stock to ensure updated reflection of the physical quantity of stock.
- A copy of either a GRN or Issue Delivery Note (IDN) must support all entries.

4.2.2 **Store Requisition Note (SRN)** : A pre-numbered SRN [Annex 16] should be used when ever a requisition for stock is made.

- The requester will complete the SRN with specification of the item required.
- The SRN will be authorized by the Coordinator prior to issue of the stock.
- The Secretary/Storekeeper must not issue any item out of stock without having an authorized SRN.
- On receiving the authorized SRN, the Secretary/Storekeeper will issue the stock items and record details on the stock card.

4.2.3 **Issue delivery Note (IDN)**. The IDN [Annex 17] is issued whenever stock is being issued out of the organisation e.g. when the stock item has been donated out.

- The IDN is issued in triplicate. The original to be retained by the recipient and duplicate to be retained by the Secretary/Storekeeper. The triplicate to remain in the booklet.
- The Secretary/Storekeeper will attach the duplicate IDN to the SRN and file.

4.2.4 **Goods Received Note:** the GRN [Annex 19] is raised by the Secretary/Storekeeper whenever goods are received by the organisation.

- The GRN shall be prepared in triplicate. Original to be sent to the supplier. Duplicate attached to the LPO, delivery note, invoice etc and processed for payment. The triplicate to be retained in the booklet.
- The GRN should be signed by the Finance and Administration Officer.

4.2.5 Store Reports; **Annex 18** should be prepared on a quarterly basis by the Finance and Administration Officer through the Secretary/Storekeeper by the 5th working day of the new quarter.

- On a minimum the stores report should contain the following;
- Stock item description
- Opening balance
- Total quarterly issue
- Total quarterly receipts
- Closing balance
- Finance and Administration Officer's remarks.

4.2.6 Stock Counts

- Physical stock counts should be carried out twice a year for all items in store as follows.
 - Interim stock count by 30th June
 - End of year stock count by 31st December.
- The physical stock count should be done by the Finance and Administration Officer and witnessed by the Executive Director.
- The Executive Director may carry out stock spot checks at any time.

4.3 Equipment maintenance.

It is expected that all staff treat the equipment of AWEAPON with care in order to prolong its usage. It is the responsibility of the Finance and Administration Officer to;

- Ensure that any and all necessary maintenance is carried out.
- All office equipment must be in good order. Staff should report any fault to the Finance and Administration Officer

4.4 Management of vehicles and other communication services.

4.4.1 Logbooks.

Each motor vehicle must have a logbook (in the names of AWEPON) in which mileage can be monitored. It records mileage at origin and destination of the journey. This bears signature of officer who used the vehicle and the date. The authorising officer is the Executive Director.

It is always advisable for the official driver to take responsibility of the organisation vehicle.

A driver will produce a monthly mileage report, which can be handed over to the Executive Director for inspection.

4.4.2 Fuel and maintenance costs.

Fuel and maintenance costs are recorded separately for each vehicle. At the end of the month, the total costs are compared with mileage to find out the vehicle usage rate to ensure cost effectiveness.

4.4.3 Telephone and fax costs.

The receptionist must record each telephone call especially mobile and international. This record has columns for official and private calls, names of caller and signature of caller. The Finance and Administration Officer Analyses this record before paying telephone bills to ensure staffs are charged for private or personal calls.

4.5 Filing system and division of responsibilities.

4.5.1 Filing

A proper filing system must be in place to assist with communication and information exchange. The Finance and Administration Officer is directly responsible to ensure that this is in place for both Programme and Financial activities. Filing of AWEPON related documents must take place according to the categories that will be designed.

4.5.2 Division (segregation) of duties

It is always a good internal control to segregate duties in order to improve transparency. Segregation of Duty Matrix for the following tasks should be followed:

a) Financial Reports.

	EMPLOYEE	
TASK	1	2
Prepare Bank Reconciliation	X	

Approves Bank reconciliation		X
Prepare monthly accounts	X	
Approves monthly accounts & other reports		X
Provides explanations on Variance reports	X	
Reviews Variance Reports		X

Key

1. Finance and Administration Officer
2. Executive Director

b) Cash Receipts.

TASK	EMPLOYEE	
	1	2
Receives Cash and Issues receipt	X	
Prepares Bank deposit slips and delivers to the bank	X	
Compares deposit slip with records		X

Key

1. Finance and Administration Officer
2. Executive Director

c) PETTY CASH

TASK	EMPLOYEE			
	1	2	3	4
Custodians	X			
Prepares payment requisition				X
Reviews payment requisition		X		
Approves payment requisition			X	
Petty Cash Count (Verifies)		X	X	
Prepares replenishment voucher.	X			
Reviews replenishment voucher		X		
Approves replenishment voucher			X	

Key

1. Secretary
2. Finance and Administration Officer
3. Executive Director
4. Employee

d) CASH DISBURSEMENTS (PAYMENTS)

TASK	RESPONSIBLE OFFICER					
	1	2	3	4	5	6
Delivers invoices	X					
Receives Invoices		X				
Prepares requests for payment and supporting documents		X			X	
Reviews request for payment			X			
Approves requests for payment				X		
Prepares Cheques			X			
Signs Cheques (any two signatories)						X
Delivers or releases cheques to payees			X			
Records in cheque register			X			
Maintains voucher files			X			
Writes up cash book			X			

Key

1. Supplier
2. Secretary
3. Finance and Administration Officer
4. Executive Director
5. Employee
6. Category A & B

e) PAYROLL

TASK	RESPONSIBLE OFFICER	
	1	2
Prepares payroll	X	
Reviews & Approves payroll		X

Key

1. Finance and Administration Officer
2. Executive Director

.....

.....

Chairperson
Steering and Management Committee

Chairperson
Finance and Administration Committee

ANNEXES

ANNEX 01

AFRICAN WOMEN'S ECONOMIC POLICY NETWORK
(AWEPON)

CHEQUE / CASH PAYMENT VOUCHER

No. Date.....

Payee.....

Being payment in respect of:	Code	Amount

Amount in words.

Prepared by ;.....

Authorised by:..... Received by:.....

Paid by:..... Cheque no.....

Annex 02

AFRICAN WOMEN'S ECONOMIC POLICY NETWORK (AWEPON)
PAYMENT REQUEST FORM

Section A

DATE:

APPLICANTS NAME: _____ PAYABLE TO: _____

LPO No: _____ INVOICE No: _____

AMOUNT(Figures) _____

AMOUNT(Words) _____

PURPOSE:

DATE OF ACCOUNTABILITY IF CONTINGENCY/ ADVANCE _____

SIGNATURE OF APPLICANT:

Section B

DONOR			
PROJECT CODE	ACCOUNT CODE	ACTIVITY	AMOUNT
TOTAL			

RECOMMENDED BY: _____

RECEIVED BY(Name): _____

SIGNATURE(Recipient) _____

WORKPLAN DATE (Month).....

Section C	For accounts use only	Signature	Any Comments
	Y/N		
Agreed to Budget			
Outstanding Accty			
Coding Checked			

CHEQUE No: _____ PAYMENT VOUCHER No: _____

APPROVED BY:

Notes:

Before approval all information other than cheque and Voucher number must be filled
In Section C- If the Answer is No, indicate figure or reason

ANNEX 03

AFRICAN WOMEN'S ECONOMIC POLICY NETWORK
(AWEAPON)

CASH COUNT CERTIFICATE

NOTES / COINS	AMOUNTS (UG SHS)
50,000	
20,000	
10,000	
5,000	
1,000	
500	
200	
100	
50	
Sub total	
Add: working advance (only approved)	
Total	
Balance as per cash book	

Counted by..... Date.....

Witnessed by..... Date.....

ANNEX 04

**AFRICAN WOMEN'S ECONOMIC POLICY NETWORK
(AWEAPON)**

Financial Monitoring Checklist: AWEAPON For the Year

By Executive Director and Finance and Administration Officer.

Monthly Check	Jan.	Feb.	Mar.	April	May	June	July	Aug	Sept	Oct.	Nov.	Dec.
Cash Count												
Payment vouchers												
Bank Statement Vs Cashbook												
Monthly Budget monitoring report												
Liquidity Position.												

ANNEX 05

AFRICAN WOMEN'S ECONOMIC POLICY NETWORK
(AWEPON)
AUTHORITY TO TRAVEL ON DUTY OUTSIDE UGANDA

Date.....

I

Position

Request to travel toBy (means of transport)

On (Date) Returning on

Reasons for travel (details of duties to be undertaken)

.....

.....

Travel per diem

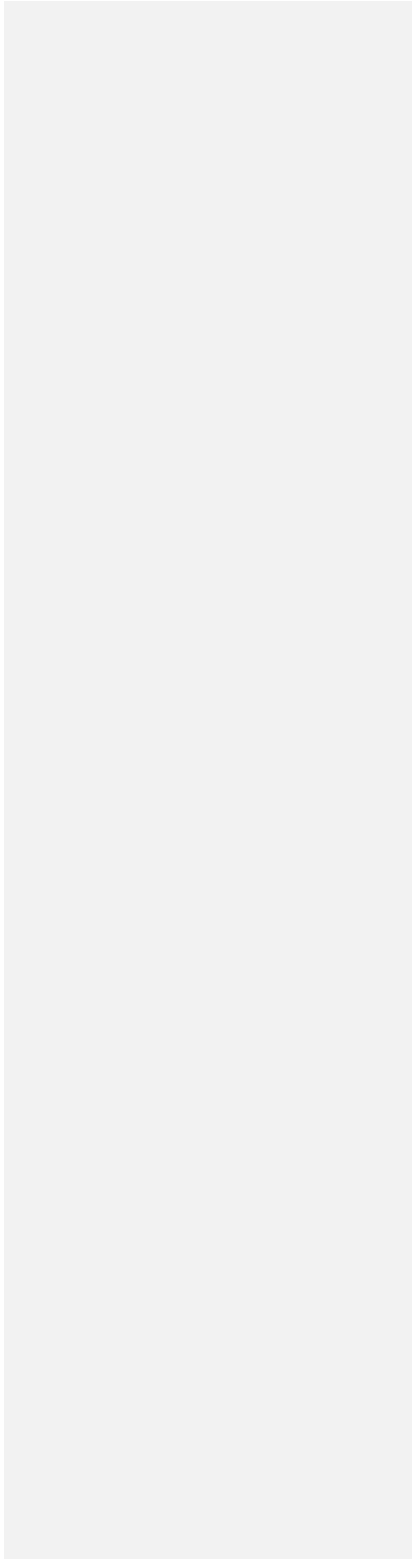
A travel per diem of US \$ / SHS will be paid based on the number of days to be spent. An advance of will be paid to cater for airport transfers, communication, internal transport and visa fees and to be accounted for within 5 calendar days on return).

Signature of Applicant.....

Approved / not approved

.....

Executive Director



ANNEX 06

AFRICAN WOMEN'S ECONOMIC POLICY NETWORK
(AWEPON)
ACCOUNTABILITY REPORT

A – Advance details

Date	Nature of Advances	Vr./Chq No.	Amount US\$/UGSHS	Signature
Total				

B – Expenditure Details.

Item	Particulars	Account code	Amount USD \$ / UGSHS	Signature
Total Expenditure				
Balance (A – B) Surplus / Deficit				

- The surplus to be paid back to Finance and Administration Officer
- The Deficit to be paid back by person accounting

I certify that the above information is correct

.....
Name / Signature

.....
Date

ANNEX 07

AWEPON

Local Purchase Order (in Triplicate)

SERIAL NO. _____

DETAILS OF VENDOR:

NAME _____

ADDRESS _____

ACCOUNT CODE _____

NO	ITEM DESCRIPTION AND SPECIFICATION	QUANTITY	UNIT OF MEASURE	UNIT PRICE	TOTAL COST

THIS ORDER IS VALID FOR _____ DAYS FRM THE ABOVE DATE

TERMS OF PAYMENT: CHEQUE DRAFT TT VISA OTHER _____

REQUISITIONED BY: _____ DESIGNATION _____

CHECKED BY: _____ DESIGNATION _____

AUTHORISED BY: _____ DESIGNATION _____

ANNEX 10

AFRICAN WOMEN'S ECONOMIC POLICY NETWORK (AWEPON)

CASH REPLENISHMENT FORM

DATE: _____

NAME OF CASHIER: _____

PHYSICAL PETTY CASH BALANCE DETAILS		Total Amount
NOTES	50,000	_____
NOTES	20,000	_____
NOTES	10,000	_____
NOTES	5,000	_____
NOTES	1,000	_____
COINS	500	_____
COINS	200	_____
COINS	100	_____
COINS	50	_____
TOTAL		_____
Cash Book Balance		_____
Replenishment (Amount)		_____

If there is any difference, Indicate reasons.

Signature of Cashier / Secretary: _____

Signature of Finance and Administration Officer: _____

ANNEX 11

**AFRICAN WOMEN'S ECONOMIC POLICY NETWORK
(AWEPON)**

P. O. Box 33576, Kampala – Uganda
Tel: 256-414-344181, Fax: 256-414-344176

RECEIPT (UG SHS)

Serial No. _____

Date: _____

RECEIVED with thanks from

.....

.....

The sum of shillings

.....

.....

Being payment of

.....

.....

Cash / Cheque

Balance

Shs.

With thanks

ANNEX 12

**AFRICAN WOMEN'S ECONOMIC POLICY NETWORK
(AWEPON)**

BANK RECONCILIATION STATEMENT FOR THE MONTH OF YEAR

Bank Account No: Account Title:

Bankers: Account Code:.....

Balance as per Bank Statement **XXXXX**

Add	Receipt in cashbook not in Bank statement	xxx		
		Xxx		
			Xxxxx	

Payments on statement not in cash book		Xxx		
		Xxx		
			Xxxxx	

Sub-total **XXXXX**

LESS:

Unpresented Cheques		XXX		
		XXX		
			XXXX	

Receipts on statement not in cash book		XXX		
		XXX		
			XXXX	

Sub-Total **XXXXX**

Balance as per Cashbook **XXXXXX**

Prepared By: Date:

Approved By: Date:

ANNEX 17

AFRICAN WOMEN'S ECONOMIC POLICY NETWORK
(AWEPON)

ISSUE / DELIVERY NOTE (IDN)

Serial No.

Date:

TO:

FROM:

QUANTITY	PARTICULARS

ISSUED BY:

DELIVERED BY:

MOTOR VEHICLE REGn No.:

CONDITION OF GOODS.

SIGNATURE OF RECEIPIENT:

**AFRICAN WOMEN'S ECONOMIC POLICY NETWORK
(AWEPON)**

STORES REPORT

No.	S/CARD No.	ITEM DESCRIPTION	UNIT OF MEASURE	UNIT PRICE	OPENING BALANCE	QTY IN	QTY OUT	CLOSING STOCK	STOCK VALUE	COMMENTS

Prepared by:.....

Date:.....

Checked By:.....

Date:.....

